



REPUBLIC OF VANUATU

**VALUE ADDED TAX (AMENDMENT)
ACT NO. 3 OF 2007**

Arrangement of Sections

- 1 Amendment**
- 2 Commencement**

REPUBLIC OF VANUATU

Assent: 10/07/2007
Commencement: 06/08/2007

VALUE ADDED TAX (AMENDMENT) ACT NO. 3 OF 2007

An Act to amend the Value Added Tax Act No. 12 of 1998.

Be it enacted by the President and Parliament as follows-

1 Amendment

The Value Added Tax Act No. 12 of 1998 is amended as set out in the Schedule.

2 Commencement

This Act commences on the day on which it is published in the Gazette.

SCHEDULE

AMENDMENTS OF THE VALUE ADDED TAX ACT NO. 12 OF 1998

1 Section 2

Insert in its correct alphabetical position

“International Organisation” means a body where 2 or more States or Governments are members, and does not include Non-Governmental Organisations.”

2 At the end of the Third Schedule

Add

- “14. (1) Any supply of goods or services to an International Organisation that is listed under Schedule 6 of the Diplomatic Privilege and Immunities Act [CAP 143], if:
- (a) the goods and services are to be used by that International Organisation in their services; and
 - (b) the International Organisation provides a valid approval certificate to the supplier of goods and services at the time the supply is made.
- (2) Approval certificate means a certificate issued by the Director that includes the following information:
- (a) the name of the International Organisation;
 - (b) the certificate number;
 - (c) the period for which the certificate is valid.
- (3) An approval certificate may be renewed or revoked by the Director.
- (4) To avoid doubt, this clause does not cover the supply of goods or services to any person employed by an International Organisation for his or her personal use.”