

**REPUBLIC OF VANUATU**

**VALUE ADDED TAX (AMENDMENT) ACT NO. 5 OF 2000**

**Arrangement of Sections**

1. Amendment of the First Schedule
2. Amendment of Third Schedule
3. Commencement.

**REPUBLIC OF VANUATU**

**Commencement** 01/01/00(except section 2 1/8/98)

**VALUE ADDED TAX (AMENDMENT) ACT NO. 5 OF 2000**

An Act to amend the Value Added Tax Act No. 12 of 1998 (the “Principal Act”).

**BE IT ENACTED** by the President and Parliament as follows:-