



**REPUBLIC OF VANUATU**

**THE  
VALUE ADDED TAX (AMENDMENT)  
ACT NO. 39 OF 2006**

**Arrangement of Sections**

- 1 Amendment**
- 2 Commencement**

**REPUBLIC OF VANUATU**

**Assent:** 28/12/2006  
**Commencement:** 22/01/2007

**THE  
VALUE ADDED TAX (AMENDMENT)  
ACT NO. 39 OF 2006**

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 Subsection 59(3)**  
Repeal the subsection.