



REPUBLIC OF VANUATU

**VALUE ADDED TAX (AMENDMENT)
ACT NO.18 OF 2012**

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REPUBLIC OF VANUATU

Assent: 30/05/2012
Commencement: 02/07/2012

VALUE ADDED TAX (AMENDMENT) ACT NO.18 OF 2012

An Act to amend the Value Added Tax Act [CAP 247].

Be it enacted by the President and Parliament as follows-

1 Amendment

The Value Added Tax Act [CAP 247] 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 VALUE ADDED TAX ACT [CAP 247]

1 Subsection 2(1)

Insert in its correct alphabetical position

““scrap metal” means any recyclable object that has a metallic content and has a resale value, but does not include aluminium beverage containers;”

2 Subsection 2(1) (definition of second hand goods)

Repeal the definition, substitute

““second hand goods” does not include any of the following:

- (a) livestock; or
- (b) land; or
- (c) scrap metal.”

3 Schedule 1 (after clause 9)

Insert

“9A. The processing and supply of scrap metal.”