



REPUBLIC OF VANUATU

Value Added Tax (Amendment) Act No. 44 Of 2009

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REPUBLIC OF VANUATU

Assent: 31/12/2009
Commencement: 01/01/2010

VALUE ADDED TAX (AMENDMENT) ACT NO. 44 OF 2009

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 1 January 2010.

SCHEDULE

AMENDMENTS OF THE VALUE ADDED TAX ACT [CAP 247]

1 Subsection 12(5)

Delete “the person will be registered for the purposes of this Act” substitute “the Director may issue a certificate of registration to the person”

2 After subsection 12(5)

Insert

“(5A) The certificate of registration must be in the form prescribed by the Director.

3 After section 12

Insert

“12A Display of registration certificate

(1) A person who is issued with a certificate of registration under subsection 12(5) must:

- (a) display the certificate in a prominent place on the premises to which it relates; and
- (b) produce the certificate for inspection by a person authorized under this Act at any hour in which such premises is normally open for business upon the request of the person.

4 After paragraph 51(q)

Insert

“(qa) fails to display the certificate of registration in a prominent place on the premises to which it relates; or

(qb) fails to produce the certificate of registration for inspection by a person authorized under this Act; or

5 After subsection 51 (2)

Insert

“(2A) A person who commits an offence under paragraphs 1(qa) or (qb) is liable on conviction to a fine not exceeding VT500, 000.

6 Schedule 2 (paragraph (f))

Delete “charities”, substitute “Red cross”

7 Schedule 2 (paragraph (w))

Delete “paragraphs (a) to (h) of “

8 Schedule 2 (paragraphs (aa), (ab) (ac), (ad), (ae), (b) and (e))

Repeal the paragraphs.

9 Schedule 2

After paragraph (a),

Insert

“(b) X66 relating to goods imported for national development projects;

(ba) X67 relating to goods imported for disaster relief;”

10 Schedule 3 (Clauses 6 and 10)

Repeal the clauses.