



REPUBLIC OF VANUATU

**VALUE ADDED TAX
(AMENDMENT) ACT NO. 13 OF 2021**

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REPUBLIC OF VANUATU

Assent: 20/07/2021
Commencement: 22/07/2021

VALUE ADDED TAX (AMENDMENT) ACT NO. 13 OF 2021

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

- (1) Subject to subsection (2), this Act commences on the day on which it is published in the Gazette.
- (2) Item 5 is taken to have commenced on 1 April 2020.

SCHEDULE

AMENDMENTS OF VALUE ADDED TAX ACT [CAP 247]

1 Whole of Act

- (a) Delete all references to “resident of Vanuatu”, substitute “resident person”
- (b) Delete all references to “non-resident of Vanuatu”, substitute “non-resident person”

2 Subsection 2(1)

Insert in their correct alphabetical positions:

““non-resident person” has the same meaning as in the Tax Administration Act No. 37 of 2018;

“resident person” has the same meaning as in the Tax Administration Act No. 37 of 2018;”

3 Subsection 2(1) (Definition of “non-profit body”)

Repeal the definition, substitute

““non-profit body” has the same meaning as in the Tax Administration Act No. 37 of 2018;”

4 Section 2A

Repeal the section.

5 After subsection 3(2)

Insert

“(2A) Subsection 3(2) does not apply in respect of:

- (a) the Employment Stabilisation Payments paid under the Covid-19 stimulus package of 2020; and
- (b) the Small and Medium Enterprise grants paid under Covid-19 stimulus package of 2020.

(2B) This Act or the Tax Administration Act No. 37 of 2018 do not prevent a person amending a value added tax return to give effect to subsection (2A).”

6 Subsection 7(1)

Delete “non-resident” (first occurring), substitute “non-resident person”

7 Paragraph 47(6)(a)

Delete “of Vanuatu or a non-resident”, substitute “person that is not”

8 Subsection 54(1A)

Repeal the subsection.

9 Schedule 3 - Paragraph 1(e)

Delete “has been”, substitute “is”

10 Schedule 3 - Paragraphs 5(a) and 12(a)

Delete “of Vanuatu”, substitute “person that is not”