



REPUBLIC OF VANUATU

VALUE ADDED TAX ACT NO. 12 OF 1998

**Penalty Notice Regulation (Amendment)
Order No. 37 of 2011**

In exercise of the powers conferred on me by section 59 of the Value Added Tax Act No. 12 of 1998, I, the Honourable MOANA CARCASSES KALOSIL, Minister of Finance and Economic Management, make the following Regulation.

1 Amendments

The Penalty Notice Regulation Order No. 16 of 2007 is amended as set out in the Schedule.

2 Commencement

This Order commences on the date on which it is published in the Gazette.

Made at Port Vila this 10th day of March, 2011.



Honourable MOANA CARCASSES KALOSIL
Minister of Finance and Economic Management

SCHEDULE

AMENDMENTS OF THE PENALTY NOTICE REGULATION ORDER NO. 16 OF 2007

- 1 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 2, Column 3 “Prescribed amount for first offence”**

Delete the figure “10, 000”, substitute “40, 000”
- 2 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 2, Column 4 “Prescribed amount for second offence”**

Delete the figure “20, 000”, substitute “70, 000”
- 3 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 4, Column 3 “Prescribed amount for first offence”**

Delete the figure “20, 000”, substitute “40, 000”
- 4 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 4, Column 4 “Prescribed amount for second offence”**

Delete the figure “40, 000”, substitute “70, 000”
- 5 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 5, Column 3 “Prescribed amount for first offence”**

Delete the figure “20, 000”, substitute “40, 000”
- 6 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 5, Column 4 “Prescribed amount for second offence”**

Delete the figure “40, 000”, substitute “70, 000”
- 7 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 6, Column 3 “Prescribed amount for first offence”**

Delete the figure “20, 000”, substitute “40, 000”
- 8 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 6, Column 4 “Prescribed amount for second offence”**

Delete the figure “40, 000”, substitute “70, 000”

9 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 7, Column 3 "Prescribed amount for first offence"

Delete the figure "20, 000", substitute "40, 000"

10 Clause 2 Prescribed amounts for penalty notices, Table, Column 1 Item 7, Column 4 "Prescribed amount for second offence"

Delete the figure "40, 000", substitute "70, 000"