

No. 35 of 2000.

Value Added Tax (Amendment) Act 2000.

Certified on: 19.01.01

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 2000

AN ACT

entitled

Value Added Tax (Amendment) Act 2000,

Being an Act to amend the *Value Added Tax Act 1998,*

MADE by the National Parliament to be deemed to have come into operation on 1 January 2000.

1. ADMINISTRATION OF THE ACT (AMENDMENT OF SECTION 4).

Section 4(3) of the Principal Act is amended by repealing the word and figures "Section 12" and replacing them with the following:-

"Section 6".

2. CALCULATION OF TAX PAYABLE (AMENDMENT OF SECTION 30).

Section 30(14) of the Principal Act is amended by repealing the words and figures "Subsections (15 and (19)" and replacing them with the following:-

"Subsections (15) and (16)".

3. SPECIAL RETURNS BY CREDITOR (AMENDMENT OF SECTION 53).

Section 53(1) of the Principal Act is amended by repealing the words "Where goods are deemed to be supplied by a creditor under Section 52, the creditor, whether or not a registered person, shall, on or before the 21 day of the month" and replacing them with the following:-

"Where goods are deemed to be supplied by a debtor under Section 52, the creditor, whether or not a registered person, shall, on or before the 21 day of the month".

4. OBLIGATION TO PAY TAX WHERE OBJECTION LODGED (AMENDMENT OF SECTION 81).

Section 81(5) of the Principal Act is amended by repealing the word and figure "Subsection (6)" and replacing them with the following:-

Value Added Tax (Amendment)

“Subsection (4)”.

**5. ADDITIONAL TAX TO BE PAYABLE IF DEFAULT MADE IN
PAYMENT OF TAX (AMENDMENT OF SECTION 84).**

Section 84(1)(b) of the Principal Act is amended by inserting immediately after the percentage “20%” the following words:-

“per annum”.

I hereby certify that the above is a fair print of the *Value Added Tax (Amendment) Act 2000* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Value Added Tax (Amendment) Act 2000* was made by the National Parliament on 11 October 2000.

Acting Speaker of the National Parliament.

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