



REPUBLIC OF VANUATU

**RENT TAXATION (AMENDMENT)
ACT NO. 7 OF 2019**

Arrangement of Sections

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REPUBLIC OF VANUATU

Assent: 24/06/2019
Commencement: 24/06/2019

RENT TAXATION (AMENDMENT) ACT NO. 7 OF 2019

An Act to amend the Rent Taxation Act [CAP 196].

Be it enacted by the President and Parliament as follows-

1 Amendment

The Rent Taxation Act [CAP 196] is amended as set out in the Schedule.

2 Commencement

This Act commences on 1 January 2020.

SCHEDULE

AMENDMENTS OF RENT TAXATION ACT [CAP 196]

1 References to “Collector”

Delete all reference to “Collector”(wherever occurring in the Act), substitute “Director”

2 Section 1 (Definition of “Collector”)

Repeal the definition.

3 Section 1

Insert in their respective alphabetical positions:

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

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

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

4 Section 2

Repeal the section, substitute

“2 Director is responsible for the administration of this Act

The Director is responsible for the day to day management and administration of this Act.”

5 Sections 6, 12, 13, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 30, 31 and 33

Repeal the sections.

6 Subsection 8B(3)

Repeal the subsection.

7 Subsection 9(3)

Renumber as (2).

8 Paragraph 9(2)(d)

Repeal the paragraph.

9 Section 11

Repeal the section, substitute

“11. Returns to be furnished by the taxpayer

A taxpayer must, within 28 days immediately succeeding the end of a chargeable period, provide the Director with a return detailing all the rent derived by that taxpayer during that chargeable period.”

10 Section 14

Repeal the section, substitute

“14. Payment of tax

The rent tax payable by a person for a chargeable period is due on the date that the rent tax return for that period is due.”

11 Subsection 29(1)

Repeal the subsection, substitute

“(1) In addition to any records required to be kept and retained under the Tax Administration Act No. 37 2018, the Minister may prescribe such other records a taxpayer is required to keep or retain for the purposes of this Act.”

12 Section 34

Repeal the section, substitute

“34. Regulations

(1) The Minister may, by Order, make Regulations prescribing all matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) The Regulations may:

- (a) provide for the withholding of rent tax from payments of rent in respect of any person or class of persons; or
- (b) prescribe penalties not exceeding VT1, 000,000 or a term of imprisonment not exceeding 1 year, or to both, for offences under the Regulations.”