



**Tuvalu**

# **SALES TAX ORDINANCE**

**Act 12 of 1982**





Tuvalu

## SALES TAX ORDINANCE

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Tuvalu

## SALES TAX ORDINANCE

Act 12 of 1982

### AN ORDINANCE TO IMPOSE A SALES TAX AND TO PROVIDE FOR ITS COLLECTION AND MANAGEMENT

ENACTED BY THE PARLIAMENT OF TUVALU

Commencement [1st January 1983]

#### 1 Short Title

This Ordinance may be cited as the Sales Tax Ordinance.

#### 2 Interpretation

In this Ordinance, unless the context otherwise requires —

“**goods**” includes all kinds of goods, wares, merchandise and livestock but excludes real property and all imported goods which are exempt from customs duty under the provisions of section 7 and Schedule 1 of the Customs Ordinance;

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“**sales tax**” means the tax imposed by section 3.

#### 3 Imposition of sales tax Schedule

- (1) A tax to be known as sales tax is imposed on all the goods specified in the Schedule at the rate specified therein.

- (2) The Minister, with the approval of Cabinet, may by notice amend the Schedule.

#### 4 Value of goods

The value of any goods for the purposes of this Ordinance shall be —

- (a) the ad valorem value of the goods assessed in accordance with the provisions of section 13 of the Customs Ordinance; and  
*Cap. 55*
- (b) all duty chargeable on the goods assessed in accordance with the provisions of the Customs Ordinance.

#### 5 Liability to and collection of sales tax

- (1) Sales tax on any goods manufactured in Tuvalu is payable at the time of manufacture by the manufacturer in accordance with the provisions of any regulations made under section 6.
- (2) Sales tax on any goods imported into Tuvalu is payable —
- (a) by the person liable to pay the import duty of customs on the goods and if the goods are duty free under the Customs Ordinance the person who would be liable to pay such duty if such was charged; and  
*Cap. 55*
- (b) subject to subsection (4), at the time and in the manner that such duty is payable.
- (3) Subject to subsection (4) for the purposes of subsection (2) and generally of the collection and recovery of sales tax on goods imported into Tuvalu and the administration and enforcement of this Ordinance, the provisions of the Customs Ordinance apply as if —
- (a) sales tax were an import duty of customs; and
- (b) references in the Customs Ordinance to duty or duties included references to sales tax; and
- (c) this Ordinance were an Ordinance relating to Customs and Excise for the purpose of the Customs Ordinance.
- (4) The Minister, with the approval of Cabinet, may by order vary the application by virtue of this section of the Customs Ordinance to sales tax.

**6 Regulations**

- (1) The Minister may make regulations for carrying out the purposes of this Ordinance.
- (2) In particular and without limiting the generality of the foregoing power such regulations may provide for or relate to the following matters —
  - (a) the forms to be used in connection with this Ordinance;
  - (b) the variation in the application by virtue of section 5 of any regulations made under the provisions of the Customs Ordinance to and in relation to sales tax;  
*Cap. 55*
  - (c) the provision of fees or charges;
  - (d) the manner of collection and all matters relating to the collection of sales tax on goods manufactured in Tuvalu;
  - (e) any other matter which is incidental and ancillary to any of the foregoing.

**SCHEDULE***(Section 3)*

The following goods shall be charged sales tax on a percentage of the value of those goods calculated in accordance with section 4 at the rate set out alongside those goods –

<b>Goods</b>	<b>Rate of Tax</b>
Goods imported by the Tuvalu Philatelic Bureau for use in the production or sale of stamps	Nil
Rice	Nil
Flour	Nil
Ship's biscuits	Nil
Bar Soap	Nil
Kerosine	Nil
All goods produced in Tuvalu where the value of the manufacturing processes carried out in Tuvalu by person producing those goods in the year of manufacture does not exceed \$5000.00	Nil
Goods within the definition of items 911.01 and 931.02 in the Tuvalu Customs Import Duty Tariff	Nil
All other goods	5%

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**ENDNOTES****Table of Legislation History**

<b>Legislation</b>	<b>Year and No</b>	<b>Commencement</b>

**Table of Renumbered Provisions**

<b>Original</b>	<b>Current</b>

**Table of Endnote References**