



REPUBLIC OF KIRIBATI

VALUE ADDED TAX ACT 2013

(No. 14 of 2013)

SECOND SCHEDULE

EXEMPT SUPPLIES REGULATIONS 2016

(Section 51)

In exercise of the powers conferred by Section 51 of the Value Added Tax Act 2013, the Beretitenti, acting in accordance with the advice of the Cabinet, makes the following Regulations:-

1. Short title and commencement

These Regulations may be cited as the **Exempt Supplies Regulations 2016** and shall be deemed to commence on the 1st January 2016.

2. Purpose

The purpose of these Regulations are to:-

- (a) amend Schedule 2 of the Value Added Tax Act 2013; and
- (b) declare the supply of services provided by
 - (i) all state owned enterprises (SOEs); and
 - (ii) Councils;to be exempt supplies.

3. Interpretation

In these Regulations:-

"exempt supply" is as defined under the Value Added Tax Act 2013;

"SOE" is as defined under the State Owned Enterprises Act 2013 (No. 2); and

"Council" is as defined under the Local Government Act 1984;

4. **Amendment of Second Schedule**

The Second Schedule of the Value Added Tax Act is hereby amended by inserting a new paragraph (1)A, immediately after paragraph (1) as follows:

"(1)A. All the services supplied by:

- (i) the SOEs listed in the First Schedule of the State Owned Enterprises Act; and
 - (ii) the Councils established under the Local Government Act;
- are hereby declared to be exempt supplies."

Dated this 7th day of February, 2016.


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Published by exhibition at the Public Office of the Beretitenti this 7th day of February, 2016.


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TEEA TIIRA
Secretary to the Cabinet