

Vision

To be recognized as competent in customs and tax administrations

Mission

For the good of Vanuatu, collect revenue, protect our borders and facilitate legitimate trade

Values

- Effective leadership
- Result focus
- Continuous improvement & learning
- Design in quality & prevention
- Partnership improvement
- Valuing employees
- One organization

For further information contact Inland Revenue office using the details below:

Department of Customs & Inland Revenue

P.M. Bag 9012
Port Vila
Vanuatu

Phone: +678 24573 or 33091
Email: vatqueries@vanuatu.gov.vu
Facebook: <https://www.facebook.com/VuDCIR>
Website : <https://customsinlandrevenue.gov.vu>



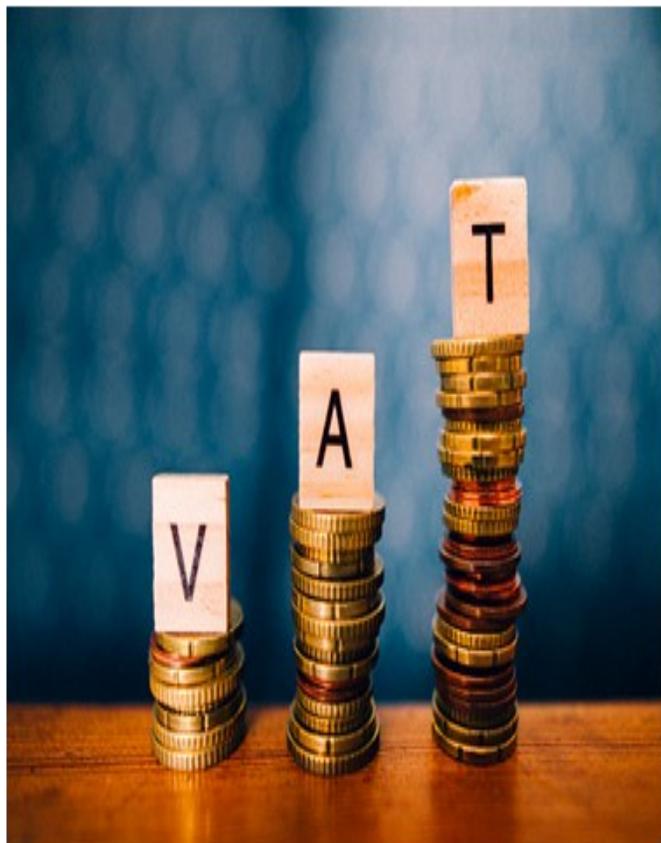
V A N U A T U
CUSTOMS & INLAND REVENUE
SERVICE DE LA DOUANE ET DES
CONTRIBUTIONS INDIRECTES

Filing your VAT Return

Value Added Tax



Filing your VAT Return



Once you've completed your return you must lodge it by the due date shown. You must keep any calculation sheet for your own records.

Your return will result in VAT to pay, a refund, or a nil balance. Let's take these three alternatives one at a time.

VAT to Pay

You have until the due date to get the form and payment to the Inland Revenue office.

The due date will be the 27th of each month or the next working day after it, if the 27th falls on a weekend or public holiday.

You may post your cheque with your return to, or pay the VAT personally at, the Inland Revenue's Taxpayer Services Section. If you make your payment personally at the office you must bring your VAT return (and the copy) with you.

Cheque payments

All cheques must be payable to the Vanuatu Government and crossed with "Not Negotiable" written between the crosses. A bank clearance fee would not be added to cheques.

To make sure that the Inland Revenue get your payment by the due date, you can send in a post-dated cheque. In this case, you would clearly indicate that the cheque is "post-dated". Inland Revenue will accept a post-dated cheque with completed forms. You must not date the cheque any later than the last day for payment (due date).

Late payments

If tax is not paid by the due date, additional tax will be charged, as follows:

- 10 percent on the amount not paid by the due date,
- 2 percent on the total outstanding one month after the due date,
- 2 percent of the total outstanding at the end of each month from then on.

Example

VT 15,000 for the May 2016 VAT return is due on 27 June 2016 and is paid on 29 August 2016. Additional tax is charged:

Date	Additional Tax	Total
28 June 2016	VT 1,500 (15,000 x 10%) =	VT 16,500
28 July 2016	VT 330 (16,500 x 2%) =	VT 16,830
28 August 2016	VT 337 (16,830 x 2%) =	VT 17,167

Amount owing on 29 August 2016 = VT 17,167

If you are paying late, you must include any additional tax with your payment. You must write your total payment (including the additional tax) in Box 17 of your return.

VAT Refunds

Inland Revenue will refund VAT to you when the VAT you have paid is greater than the VAT you have collected.

Sometimes Inland Revenue is allowed under the legislation to withhold payment of a refund to you. Here are some situations where this may happen:

- A refund, or part of a refund may be used to pay any other taxes you owe, for example, overdue business license fees.
- If you have not filed a return for any taxable period, Inland Revenue may hold your refund until you send the overdue return.

Please contact our office should you require more information's on any of our brochures