

## 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:

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

## Group Registration



# Group Registration



Group registration is another special option available.

If you have more than one company you can choose to group for VAT purposes. You will need to obtain a written approval from the VAT Office. To apply, you must fill in a Group Registration form (TIN 202). These can be obtained from the Inland Revenue's Taxpayer Services Section .

Two or more registered persons which are not companies can also choose to be one entity for VAT purposes if the registered persons are considered to be under common control.

When either of these tests is met by all of the companies the group registration will be approved.

## Criteria for group registration

Each company in the group must be registered in its own right and have the same accounting basis. Two or more companies may group when 50% or more of the nominal or paid up capital of the companies are held by the same persons.

## Effects of group registration

The main effects of companies electing to group for VAT purposes are:

- If the members choose, transactions among them will not generally be liable for VAT, provided that the receiver of the supply would have been able to claim a VAT credit if it had come from outside the group.
- One member must be nominated to represent the group.
- The representative member is considered to conduct the activities of all the members.
- The representative member must account for VAT on all the member's taxable activities, and file returns to the Inland Revenue.

- Inland Revenue will send all notices to the representative member.
- Individual members do not have to make returns or account for VAT, but they keep the final responsibility to account for VAT.
- Individual members making supplies outside the group must (when requested) issue tax invoices with their own registration number.
- All members of the group must keep records.
- All members of the group remain liable for VAT payable by the representative member both as a group and as individuals.

## Group Changes

The group must make sure that each member remains eligible for group membership. For example, if a company's shareholding changes, it may no longer qualify to be a member of the group.

A member that is no longer eligible (or the representative), must write to Inland Revenue and inform it of the change within 21 days. Inland Revenue's Taxpayer Services Section will cancel the company's membership and send a notice stating the date it ceased.

The representative member may apply at any time to:

- add another member,
- remove a member,
- change the representative member, or
- Cancel the group status.

*Please refer to registering for VAT if need to register.*