

## Vision

We are a Capable and Committed Customs & Tax Administration for a modern Vanuatu.

## Mission

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

## Values

- Leadership.
- Result focused, including revenues.
- Inclusiveness.
- Integrity.
- Embracing change.
- Valuing employees.
- One organization.

More  
Information



Please visit the DCIR website:

<https://customsinlandrevenue.gov.vu/>

### **TAXPAYER SERVICES**

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

### **Penalties for:**

- **Late filing of returns**
- **Late payment**

### **In respect of:**

- **Value Added Tax (VAT)**
- **Rent Tax**



## VAT Penalties



The Department of Customs and Inland Revenue (DCIR) prefers that all returns and payments are made by the due dates.

To encourage due date compliance, the Tax Administration Act no.37 of 2018 introduced a new penalty regime.

There are now penalties for both late filing of returns and for late payment. As well, there are penalties that can be imposed for failure to comply with other tax obligations.

The new regime applies from 1 January 2020 and applies to VAT and Rent Tax.

### Avoiding Penalties

- Please diary the due dates for filing and paying.
- Ensure your cashflow projections take payment of tax into account.
- If you are facing difficulties, you can apply to DCIR for an extension of time to pay and file. An application must be in writing and made prior to the due date.

## Late Filing Penalties



If you fail to file your Rent Tax or VAT return on the due date, penalties will be charged as follows:

### 1) Late filing penalty:

A late filing penalty of:

- VT30,000 (for an individual).
- VT50,000 (for an entity).

### 2) Daily late filing penalty

For each day that the return remains outstanding, a late filing penalty will be charged as follows:

- VT3,000 (for an individual).
- VT5,000 (for an entity).

Late filing penalties will be imposed on a late return regardless of if it results in tax to pay, a credit/refund or a nil return.

## Late Payment Penalties



If you fail to make payment of Rent Tax or VAT by the due date, penalties will be charged as follows:

### 1) Late Payment Penalty

A late payment penalty of 5% of the total that should have been paid.

### 2) Late Payment Interest

Late payment interest is charged:

- at the daily rate of 20% p.a.
- on the outstanding balance
- for each day until payment is made.

### Penalty Remission

- You can apply in writing to DCIR to consider remission of a penalty that has been imposed.
- When doing so please advise the full reasons in support of your belief that the penalty should be remitted.
- Note that late payment interest cannot be remitted.