

## 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**

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Vanuatu

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

## Registering for VAT

## Value Added Tax



## Registering for VAT



A registered person is anyone who is liable to be registered for VAT under Value Added Tax Act 1998. Registered persons must charge and collect VAT, file return, and account for VAT to the Inland Revenue Office.

### Registration checklist Requirements

- Fill up the VAT **Registration form** (You can obtain VAT registration forms at the Inland Revenue Office.
- A copy of the Vanuatu Financial Services Commission (VFSC) **Certificate of incorporation** of your business name, e: g sole trader, partnership, Ltd Company and companies incorporated under the companies Act.
- A copy of **your business license**
- If you are foreigner- you must get a copy of your Vanuatu **Investment Promotion Authority (VIPA) approval certificate**.
- If you are a foreigner you need to provide a copy of your **passport** identification.
- Copy of your business cash flow for the last 12 months and your cash flow projection for the next 12 months.

## Is there a registration fee?

There are no registration fees or deposits provided that the registered person is obliged under the VAT Act to collect the tax on behalf of the government and return to the tax office.

An application to register for VAT form (TIN 201) must be completed and submit to Inland Revenue with all required documents.

## What a registered person must do?

VAT registered persons must meet certain requirements:

- Keep adequate records. If you want to keep your records outside Vanuatu, you must apply to Inland Revenue in writing for approval to do so.
- Account for VAT on taxable supplies made and received.
- Complete VAT returns and pay tax owing by the due date.
- Supply tax invoices to other registered persons within 28 days of being asked to do so.
- Tell Inland Revenue office about any changes, such as a change of address and taxable activity.
- Notify the Office within 21 days of ceasing all taxable activities.

Failing to meet these obligations could result in additional tax and/or penalties being imposed.

## Completing the VAT Registration form

If you are required to register, or wish to apply for voluntary registration, fill in the Application for Registration (TIN 201) which is available from Inland Revenue's Taxpayer Section or visit our website.

## What are your VAT responsibility as a VAT registered person?

You must keep sufficient records so the VAT office can readily assess your liability. You must hold these records in Vanuatu in English, French or Bislama for six (6) years.

For VAT purposes, your records may include:

- Books of account (on paper or in computers)
- Till tapes
- Receipts
- Tax invoices
- Credit and debit notes
- Bank statements
- Invoices
- Motor vehicle logbooks
- Stock on hand records
- Vouchers
- Accounting instructions manuals
- System and program documentation which describes the accounting system.

If you do not keep proper records, you are committing an offence.

## What will happen next?

Upon received of your application form to register, the Inland Revenue will:

- Check the application form (all relevant documents attached and form completed accurately)
- Carry out site visits
- Ask any relevant information/documents

## Approval of VAT registration Application.

Upon approval we will provide you with a registration package containing:

- Confirmation letter of registration
- VAT guide
- Return booklet
- VAT registration certificate (only for retail businesses).

**Please contact our office should you require more information on any of our brochures.**