

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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VAT Supplies

Value Added Tax



VAT Supplies



Zero Rated

Zero-rated supplies are certain taxable supplies that are taxed at the rate of zero percent.

These include:

- exported goods
- duty free goods
- goods not in Vanuatu at the time of supply
- temporary imports
- transport of passengers and goods to and from Vanuatu
- transport of passengers and goods within Vanuatu by sea or air if this is part of an international fare
- certain exported services offshore finance industry.

You must include all zero-rated supplies in Box 5 with your total taxable supplies.

You must show these zero-rated supplies separately in Box 6 of your return (your zero-rated supplies are subtracted from your total supplies as the basis to calculate the VAT you have collected).

Exported goods

Goods that you export or are going to export qualify for zero-rating as long as you can prove that they are to be, or have been exported. Exported goods also include goods supplied to aircraft and ships for use outside Vanuatu.

Duty free shops

Goods purchased from duty free shops by international travelers are zero-rated.

A retailer may sell goods to a tourist, and arrange to send the items overseas to them. These goods are also zero-rated. Proof of export must be available.

Goods will also be zero-rated where a retailer arranges to send items to an overseas customer.

Goods purchased from duty free shops may be zero-rated where the customer does not take possession of the goods before leaving Vanuatu. For example, a down town duty free shop may arrange to send goods to the airport or wharf for a traveler to pick up at the time of departure.

Goods sold by duty free shops that operate within the Customs processing area at international airports are zero-rated. However, if travelers exceed concession limits, VAT may be payable at Customs upon entry to Vanuatu.

Goods not in Vanuatu at the time of supply

Goods located outside Vanuatu and which are not going to be imported into Vanuatu are zero-rated.

Temporary imports

Services (like insurance) and goods that directly relate to items temporarily imported into Vanuatu are zero-rated. *Examples* include international aircraft, ships and cargo containers.

Any supply of goods and services which directly relate to temporary imports will be zero-rated. Repairs and maintenance will be the most common service.

If you use materials to repair a temporary import and those materials become an integral part of that import, then those materials are zero-rated. If the repair materials become worthless for anything else after the repair job then they are also zero-rated.

Anyone supplying goods or services to a temporary import must keep a copy of appropriate forms issued by the Department of Customs and Inland Revenue.

Transport of passengers and goods to and from Vanuatu

Zero-rating applies to international transport, and to any other services that form a part of it.

For the transport of passengers, these other services include:

- the international journey, and any air travel within Vanuatu as long as it is:
 - part of the international carriage,
 - booked at the same time as the international journey, and
 - is provided through the same agent or supplier
 - Insuring or arranging insurance arranging the transport.

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