

**PORT VILA  
VANUATU GOVERNMENT**

The Constitution Building, Lini Highway, PMB 9012, Port Vila  
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V A N U A T U  
**CUSTOMS & INLAND REVENUE**  
**SERVICE DE LA DOUANE ET DES**  
**CONTRIBUTIONS INDIRECTES**

Customs Ruling No.1of 2016

To: All Agents, Freight Forwarders, Customs Brokers and Importers/Exporters  
From: The Director of Customs and Inland Revenue  
Subject: **Issuance of 2016 Principal Brokers License.**

The Customs Act No. 7 of 2013 and Customs Regulation order No. 113 of 2014 commences on 1<sup>st</sup> January 2014. The new legislation created some changes as to who will be granted a license to have access to the ASYCUDA system, and there is also new criteria to establish the eligibility for customs broker's licences. To improve the quality of declarations lodged with customs and to increase the level of revenue collected through improved compliance under customs law, certain standards are required to be met prior to the issuance of customs brokers licences.

Under the new legislation, there will be two types of entities permitted to lodge customs declarations and new terminology to classify those entities under the new laws:

1. A **"Principal broker"** who is an individual, partnership or corporate entity licensed as a customs broker whose principal business is a customs broker, and who may employ other licensed customs brokers
2. A "corporate importer or exporter" which is a corporate entity which lodges customs declarations for goods which are the property of the corporate entity and employs customs brokers for this function.

There are also other criteria to be met such as lodging at least 200 declarations per year, lodging securities and the requirement to pass an exam to indicate a required level of expertise has been reached.

Pursuant to the above deliberations, the 2016 applications for a **"Principal Broker"** license will be considered only if your principal business activity is to be licensed as a broker to lodge declarations on behalf of other people or have met the other criteria mention above.

*Customs Revenue Unit*

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Overall the new legislation is intended to promote the effectiveness and efficiency of services to the importing community, provide some level of assurance and confidence that the person lodging customs declarations on their behalf is properly qualified, and trade facilitation will improve through a resulting reduction in customs intervention.

If you have any queries please contact the undersigned.

**Benjamin MALAS**



Director

Department of Customs and Inland Revenue.

*Customs Revenue Unit*