

Department of Customs and Inland Revenue
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Approved form for: Application for Tax Agent Registration (or Renewal)

For applications from **Individuals** made **prior** to 1 April 2021
 (as set out in Part 14 Division 3 of the Tax Administration Act No.37 of 2018)

Type of Application

Is this an application for Initial Registration?		Or Renewal of Registration?		Year	20..
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Applicant details

Full name of person for whom the registration is requested		
Trading name: (if applicable)		
Taxpayer Identification Number (TIN)		
Postal / Business Address:		
Physical Address: (if different from above mailing address)		
Registered Office Address: (if applicable)		
Province:		
Contact phone number/s	Business:	
	Mobile:	
Email address		

Attachments provided:

please
 tick

Copy of Tax Clearance Certificate (see notes - required for initial and renewal applications)	
Certified copy of Tertiary Qualification (see note 8 – where held, required for all initial applications)	
Curriculum Vitae (see notes)	

A fee must accompany this application: (please note that this is a non-refundable fee)

please
 tick

Initial application	VT25,000	
Renewal	VT20,000	

Applicant to complete:

1. I meet the fit and proper person criteria:		Applicants evidence/comment
a. Required qualification (needed for initial registration applications only, not needed for renewals)	I have a tertiary or similar qualification in taxation, accounting, business, law, or another similar discipline. OR:	
	I have significant experience providing tax agent services to large taxpayers AND: I was providing tax agent services to large taxpayers at 1 April 2020	
b. Required experience	I have 3 years full time experience (in the last 5 years) <ul style="list-style-type: none"> • in providing tax agent services or as a taxation officer providing tax administration services • in Vanuatu (if in another country please specify) 	

2. I meet the good character criteria		✔ tick
I am not an undischarged bankrupt; and		
I have not been found guilty of misconduct by a professional body within 10 years prior to lodging the application for tax agent registration; and		
I have not been liable for penalty under paragraph 85(1)(a), 88(2)(a), or 89(2)(a) of the Act, or liable for a similar penalty under the Value Added Tax Act [CAP 247] or Customs legislation within 10 years prior to lodging the application for tax agent registration; and		
I have not been convicted of an offence under a tax law or an offence relating to bribery or dishonesty within 10 years prior to lodging the application for tax agent registration;		
I have not been dismissed from a leadership position under section 41 of the Leadership Code Act [CAP. 240] within 10 years prior to lodging the application for tax agent registration; and		
I do not have an unsatisfactory tax compliance record.		

3. Office in Vanuatu	The physical address of the office from which I am providing tax agent services is:	
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4. Tax Clearance	I have attached a copy of my Tax Clearance Certificate	
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Declaration: I declare that the information given on this application form is true and correct:

Name	Signature	Date

Notes for applicants:

1. About registration	<p>The Tax Administration Act no.37 of 2018 and the Tax Administration Regulation Order no.154 of 2019 introduce registration requirements for persons providing tax agent services.</p> <p>The registration requirement applies from 1 April 2020 and involves the need for an initial application and then annual renewals.</p> <p>There are 2 types of form as the requirements differ if an individual or a company/partnership. However, each form covers both the initial application and renewal.</p> <p>This form covers the period up to the 1 April 2021 when the registration criteria change – new forms will be issued to cover the period after 1 April 2021.</p>
2. Why register?	<p>Only registered tax agents can demand or receive any fee for providing tax agent services. Note however, this provision <u>does</u> not apply to legal practitioners (other than for the preparation of tax returns) or to an employee acting in the ordinary course of their employment.</p> <p>It is an offence for a person who is not a registered tax agent to demand or receive a fee for providing tax agent services.</p> <p>Only registered tax agents are authorized to sign and file documents / returns on behalf of their clients (refer to part 4 of the Tax Administration Regulation Order no.154 of 2019 for conditions to this).</p>
3. What are Tax Agent Services?	<p>Tax Agent services are defined as:</p> <ul style="list-style-type: none">• the preparation of tax returns on behalf of taxpayers;• the preparation of notices of objection on behalf of taxpayers in relation to the tax laws;• the provision of advice to taxpayers on the application of the tax laws;• representing taxpayers in their dealings with the Department in relation to the tax laws;• the transaction of any other tax-related business on behalf of taxpayers with the Department in relation to the tax laws.
4. Period of registration	<p>For the 2020 year registration will cover the period to 31 December 2020.</p> <p>Subsequent renewals will cover each calendar year.</p>
5. When do applications need to be filed by?	<p>An application for an annual renewal needs to be filed by 7 December in the preceding year (e.g. 2021 renewals need to be filed by 7 December 2020).</p>
6. Application fees – Individual applicants	<p>The fees are:</p> <ul style="list-style-type: none">• Initial application VT25,000• Renewal application VT20,000 <p>Application fees are not refundable.</p>
7. Registration criteria	<p>To be registered, the individual applicant must:</p> <ul style="list-style-type: none">• satisfy fit and proper person and good character criteria• provide a tax clearance certificate• provide tax agent services from an office located in Vanuatu (refer below)
8. Evidence requirements to demonstrate fit and proper person criteria	<p>An applicant is asked to comment in the application form as to how they meet the fit and proper criteria.</p>

If a tertiary qualification is held please provide a certified copy (certification can be achieved by providing the original document at the Inland Revenue counter where staff take a copy).

To evidence their experience, it will be appropriate for them to provide a copy of their CV or other evidence.

9.	Location of office	It is a condition of registration that a tax agent must have an office in Vanuatu unless the Director of Customs and Inland Revenue permits the tax agent, by notice in writing, to provide tax agent services in Vanuatu through an office located outside Vanuatu.
10.	Conditions associated with tax agent registration	<p>A registered tax agent must notify in writing, within 7 days of ceasing to satisfy the registration criteria.</p> <p>A registered tax agent must notify in writing, if the agent no longer wishes to be a registered tax agent.</p>
11.	Tax Clearance Certificate	An application for a tax clearance certificate will need to be made using the form available at customsinlandrevenue.gov.vu
12.	For more information	This set of notes does not cover everything. For more information refer to the relevant legislation at customsinlandrevenue.gov.vu and/or contact our taxpayer services section.

Office Use:

Date application received:			
Comment on and recommendation for application – Approve/Decline:			
Processed by:	Officer name	Signed	Date
Decision			
Authorised Officer	Officer name and position	Signed	Date
Date registration certificate and/or letter issued to applicant:			