

Information Note for Registered Tax Agents

Subject: Filing tax returns on behalf of taxpayers

The conditions under which a registered tax agent may file a tax return (a VAT or Rent Tax return) on behalf of a taxpayer are set out in the Tax Administration Regulation Order no.154 of 2019. The relevant clauses are reproduced below:

7 Declaration by taxpayer where tax agent files a document

- (1) Where a tax return, notice, application or other document of a taxpayer is to be filed with the Director by the taxpayer's registered tax agent, the taxpayer must provide the tax agent with a declaration, in writing:
 - (a) stating that the taxpayer authorises the tax agent to file the document on the taxpayer's behalf with the Director; and
 - (b) declaring that any information provided to the tax agent for the preparation of the document is true and correct.
- (2) A registered tax agent must not file a tax return, notice, application, or other document on behalf of a taxpayer before receiving the declaration referred to in sub-regulation (1) from the taxpayer.
- (3) A registered tax agent must retain a declaration provided to the tax agent by a taxpayer for the period specified in section 8(2) and (3) of the Act.
- (4) A registered tax agent commits an offence if the tax agent:
 - (a) files a tax return, notice, application, or other document of a taxpayer before receiving the taxpayer's declaration in relation to the document under sub-regulation (1); or
 - (b) fails to comply with sub-regulation (3).
- (5) A registered tax agent who commits an offence under sub-regulation (4) is punishable on conviction by:
 - (a) for the first offence of the tax agent under sub-regulation (4), a fine not exceeding VT100,000 or by a term of imprisonment not exceeding 3 months, or both; or
 - (b) for the second and subsequent offence, by a fine not exceeding VT500,000 or by a term of imprisonment not exceeding 6 months, or both.
- (6) The Director may cancel the tax agent registration in accordance with section 81 of the Act of a registered tax agent who commits an offence punishable under paragraph (5)(b).

8 Registered tax agent certification of tax return

- (1) For the purposes of subsection 9(7) of the Act, a registered tax agent who files a tax return on behalf of a taxpayer must make and sign a declaration on the return that:
 - (a) the taxpayer has supplied the tax agent with a declaration under Regulation 7 in relation to the return; and
 - (b) the tax agent has prepared the return in accordance with the information provided by the taxpayer; and

Department of Customs and Inland Revenue
Rue Carnot, PMB 9012, Port Vila, Vanuatu
For all General Enquires contact: Tel: (+678)33091, VoIP 2317
Email: irtps@vanuatu.gov.vu
Website: <https://customsinlandrevenue.gov.vu>



- (c) the tax agent reasonably believes that the information provided by the taxpayer for the preparation of the return is accurate in all material respects.
- (2) A registered tax agent who cannot make the declaration required under sub-regulation (1) must not file the tax return on behalf of the taxpayer.