

# EFD Accreditation Instructions – Vanuatu Context

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This documentation provides detailed technical instructions for all EFD vendors operating in Vanuatu. Vendors planning to develop Point-of-Sale (POS) systems or E-SDC solutions must comply fully with these requirements in order to be officially accredited by the Vanuatu Revenue Authority (VRA).

Only solutions that are fully compliant with these instructions will be accredited.

## **Components of an Electronic Fiscal Device (EFD)**

An Electronic Fiscal Device (EFD) in Vanuatu consists of:

1. Invoicing System (POS)
2. Sales Data Controller (SDC)
3. Secure Element (SE)

These components must work together to produce fiscal receipts and transmit Audit Data securely to the Department of Customs and Inland Revenue.

Taxpayers may choose the EFD setup that best fits their business.

## **POS (Invoicing System)**

A POS is a software or device used to:

- Manage sales transactions and stock.
- Capture transaction data for each sale.
- Submit transaction data to the SDC.
- Issue fiscal invoices once data has been fiscalized.

POS solutions in Vanuatu are provided by third-party vendors and must go through accreditation by the Department of Customs and Inland Revenue (DCIR)

## **SDC (Sales Data Controller)**

An SDC is a hardware/software component that:

- Receives transaction data from the POS.
- Converts the data into fiscal data.
- Generates a digital signature for the invoice.
- Sends the fiscal invoice back to the POS.
- Stores data securely and transmits it to the DCIR.
- Communicates with Secure Elements, the TaxCore.API, and POS systems.

## **Types of SDCs in Vanuatu**

### **1. V-SDC (Virtual SDC)**

- Operated by the (DCIR).
- Can work with a Smart Card or a file-format digital certificate secure element.
- Allows taxpayers to connect to SDC services via the internet.
- Requires a reliable internet connection at the point of sale.

### **2. E-SDC (External SDC)**

- A hardware/software solution located at the taxpayer's premises.
- Works with a Smart Card secure element only to sign invoices – it does not work with file-format digital certificate.
- Enables semi-connected operations (works even when the internet is temporarily unavailable).
- Provided by third-party vendors and accredited by the (DCIR).

### **3. Dev E-SDC (Development ESDC)**

- A software simulator for developers.
- Used for testing and accrediting POS solutions.
- Available to registered vendors via the Developer Portal – it is not available for Taxpayers in production environment.

## **Secure Element (SE)**

A Secure Element (SE) is used to:

- Protect fiscal data integrity.
- Prevent tampering and unauthorized use.
- Ensure secure communication with the (DCIR) system.

In Vanuatu:

- Secure Elements are issued by the Department of Customs and Inland Revenue (DCIR).
- Taxpayers can request SEs via the Taxpayer Admin Portal.
- Implementations include Smart Cards.

## **Documentation Structure**

The Vanuatu EFD Accreditation documentation is divided into:

For POS Vendors:

- Getting Started with Accreditation
- General Information
- Technical specifications for POS Developers

For E-SDC Vendors:

- Getting Started with Accreditation
- General Information
- Technical specifications for E-SDC Developers

**Keynote for Vanuatu:** Accreditation ensures that all fiscal invoices and audit data generated through EFDs are secure, tamper-proof, and properly transmitted to the Department of Customs and Inland Revenue (DCIR). Vendors must align their solutions with the Department of Customs and Inland Revenue (DCIR) TaxCore system and Accreditation protocols.