

Information for Newly Registered Vehicles

Any vehicle that is either purchased from car dealers or imported has to be registered at the Inland Revenue Office, Taxpayer Services Section.

PROCEDURE

- All imported vehicles are to be registered no later than one month after the date of importation.
- Car dealers with approved customs bond are required to register vehicles upon date of sale.
- There are two forms that need to be filled in. Click here to view forms. The first registration form is to be filled in either by the car dealer or importer. The release form can also be filled in by the car dealer but has to be taken to Customs Trade, Tariff and Compliance (TTC) whereby it shall be released from customs control. TTC is also located in the same building where the Inland Revenue office, Taxpayer Services section is located.
- Documents that must be attached with the completed copy of the registration forms must include a sales invoice and customs declaration form for reference.

FEE

- Vehicle registration fee = Registration fee + Road Tax
 - Registration fee = Retail Price (excluding VAT, import duty, and road tax) x 7%
 - For those importing vehicles specifically for personal use, 7% will be charged on the statistical value.
- Road Tax will be charged on a pro-rata basis.
- Pro-rata payments: Payments made for a number of months of the year. For example, if the vehicle was purchased in the month of June, then the road tax charged would only be for the remaining 7 months.

Vehicle registration for exempted vehicles:

a) CD registration numbers

This registration is normally given to diplomats of international organizations.

- Diplomatic staffs that are given this privilege are duty, registration, and road tax free for a 5 year period.
- Registration fee = VT 2,500.

b) 3VE registration numbers

This category consists of students; or expatriates importing vehicles in the country for personal use.

- Duty exempted for 5 years.
- Registration fee and road tax are payable.
- After the 5 years have lapsed, the registered owner has to surrender the vehicle registration book, whereby a new registration number will be given.

New registration book fee = VT 2, 500.

c) 1VE Registration numbers

This includes duty exemptions given to technical experts provided by Foreign States or International organizations for their personal use. These technical experts are for government departments.

- Vehicles under this category are duty exempted for 5 years.
- After the expiry date, all registered owners must surrender the exempted registration number to Inland Revenue, Taxpayer Services Section hereby the vehicle has to be given a new registration number.

New registration book fee = VT 2, 500.

d) 4VE Registration numbers

Vehicles under this category can either be donated free of charge to Non-Government Organizations (NGOs); or imported on behalf of the Vanuatu Government for aid and disaster relief projects.

- Duty exempted for 5 years.
- If not sold after 5 years, the plate number has to be surrendered to Inland Revenue, Taxpayer Services Section whereby the vehicle has to be given a new registration number.

New registration book fee = VT 2, 500.

e) 2VE Registration numbers

Vehicles under this category are donated for a development project in the Finance or Commercial sector.

- Duty exempted for 5 years.
- Registering exempted vehicles is the same process as registering a car.
- Registration fee and road tax are payable.
- If not sold after 5 years, the plate number has to be surrendered to Rates and Taxes whereby the vehicle has to be given a new registration number.

New registration book fee = VT 2, 500.

SPECIAL FEE

This is an extra fee that applies to vehicle owners that prefer to choose their own registration number.

Fee: VT11, 220

The fee also applies when vehicle owners want to maintain old registration numbers on new or replacement vehicles.