

Vision

To be recognized as competent in customs and tax administrations

Mission

For the good of Vanuatu, collect revenue, protect our borders and facilitate legitimate trade

Values

- Effective leadership
- Result focus
- Continuous improvement & learning
- Design in quality & prevention
- Partnership improvement
- Valuing employees
- One organization

Key Points

- Vanuatu's international obligations
- Vanuatu Competent Authority
- Exchange of Information
- Mutual Assistance on Tax Administration
- New Developments
- Upcoming Reforms

For further information contact Inland Revenue office

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V A N U A T U
CUSTOMS & INLAND REVENUE
SERVICE DE LA DOUANE ET DES
CONTRIBUTIONS INDIRECTES

Meeting Our International Obligations



Tax Administration Act

Vanuatu's International Obligations

Vanuatu is a member of the OECD [Global Forum on Transparency and Exchange of Information for Tax Purposes](#) and is committed to helping minimise international tax avoidance and fraud.

Vanuatu has signed the [Convention on Mutual Administrative Assistance in Tax Matters](#) and has agreed to meet the agreed standard for transparency and effective exchange of tax information. 129 states have signed the convention. We also have signed 14 [Tax Information Exchange Agreements](#) (TIEA) that also allow tax information to be exchanged.

The Convention provides for all possible forms of administrative co-operation between states in the assessment and collection of taxes.

Vanuatu Competent Authority

The Vanuatu Competent Authority is responsible for managing Vanuatu's obligations under the Convention and TIEAs.

Confidentiality

Information that is confidential under the Convention or a TIEA is kept secure by the Competent Authority and it can only be used in the ways allowed for under Convention or the TIEA

Exchange of Information

Vanuatu exchanges taxation information with other states either on request or automatically.

Vanuatu can provide information to states that are party to the Convention or a TIEA when requested. Vanuatu can also request information from other States to help us ensure compliance with our tax laws.

In addition, Vanuatu annually collects information about non resident investors from most financial institutions in Vanuatu.

The information is sent to the investor's home state to help ensure that the investor is complying with the tax laws in their state of residence for tax purposes.

Mutual Assistance on Taxation Administration

In addition to exchanging information, Vanuatu can also provide assistance to foreign states to help them administer and enforce their taxes. Vanuatu can also ask for assistance from foreign states to help administer our own laws. Assistance that can be provided includes:

- Recovery of tax claims; and
- Protection of assets to assist collection of tax debts; and
- Service of notices to the recovery of foreign tax claims

Example

If DCIR suspects a VAT taxpayer is not declaring all sales and may be hiding the funds in Australia, Vanuatu may ask for information about the persons Australian bank accounts to help identify if Vanuatu VAT has been properly paid.

New Developments

Director of Customs and Inland Revenue takes on Competent Authority Role

From 1 January 2020, the Director of Customs will become the Vanuatu Competent Authority. He will be able to use all his powers under the TAA and tax laws to perform his duties.

Meeting International Standards

- Vanuatu is "partially compliant" with the OECD Global Forum requirements for exchange of information on request. We expect to seek further review before the end of the year to improve our rating to "Compliant".
- Vanuatu is on the European Union's black list for tax xxxxx. The Government is examining practical options to be removed from this list and how best to meet international standards requiring businesses in Vanuatu to have a real economic substance in Vanuatu.

Upcoming reforms

To meet international standards, the Government will shortly be consulting on the following measures:

- Country by Country reporting
- Reporting CRS avoidance
- Substantial Economic Presence

Please contact our office should you require more information's on any of our brochures