The Customs and Inland Revenue is mandated by section (3) and (4) of the Tax Administration Act (TAA) to issue Tax Identification Numbers (TIN) to individuals and entities after having satisfied of the TIN requirements. The Tax Administration Act became effective from 1st January 2020.

Schedule 3 of the Tax Administration Act outlines that the following persons are eligible to apply for a TIN:

1) A person who becomes subject to a Tax Law
2) A person required to apply for a Business License under the Business License Act (Cap 249)
3) A person applying for a Motor Vehicle Driver’s License

A person can only have one TIN at any time. For example, only one Tax Identification number can be issued to a particular person who possess a driver’s license, has a number of business licenses and is a Value Added Tax (VAT) registered person.

The Tax Identification Numbers can only change if there is a change in the nature of your business operations (for e.g. from being sole trader to a limited company) and it can only be cancelled if you are being deceased or have used false documents/information to acquire a TIN.

As of year 2020, Vanuatu has started to issue Tax Identification Numbers to all Registered Financial Institutions (RFI) with Tax Identification Numbers for the purpose of CRS.

### Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

| Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes? |
|---------------------------------------------------|------------------|------------------|
| Individuals                                      | Yes              | Entities         | Yes              |

Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Response:

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response:

### Section II – TIN Structure

Vanuatu TIN structure is systematically generated by the Revenue Management System (RMS)

### Section III – Where to find TINs

You can find the TINs on the following documents: -

1) Business License Certificates
2) VAT Certificates
3) Driver’s License
4) Tax Clearance Certificates
Attached are two scan documents for your information

### Section IV – TIN information on the domestic website


### Section V – Contact point for further information

**Vanuatu Competent Authority**  
Private Mail Bag 9012  
Port Vila  
Vanuatu  

Telephone contact: +678 33094  
Email: vca@vanuatu.gov.vu
### Business Licence No and TIN:

- **Custome & Inland Revenue**
- **Service de la Douane et des Contributions Indirectes**
- **Business Licence No and TIN:** 654321 123456

### Business Licence Act (CAP 175)

- **Licencing Authority:** Ministry of Finance and Economic Management
- **Authorité habilitée à délivrer la licence:**

### Year of period of Licence / Durée de Validité:

- **2021**

### Name of Licencee(s) / Nom du (des) commerçant(s) pâtentié(s):

- **Proprietor of Business / Propriétaire du Commerce:**

### Name of Business / Dénomination du Commerce:

- **(Or difference du commerçant)**

### Premises Licensed:

- **Address of Business / Adresse du commerce:**

### Business class and category licensed / Classe et catégorie de métier:

- **Class Ref / N° de catégorie:**
- **Conditions:**

### Business security and protective services:

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</tr>
</tbody>
</table>

### Date of issue:

- **Patente délivrée le:**

### Issuing Office Stamp:

- **Issuing Office Stamp:**

### Notice:

- **Section 11(1) of the Business Licence Act No. 1 of 1991 requires proprietors of business to include the licence number of any change occurring during the licence period in the natured extent of the business which would render the proprietor liable to a different Business Fee. Changes should (therefore) reflect on the number of persons employed in the business and income which is not expected to VAT in order to be able to fulfill this statutory requirement.**

### Note:

- **Conformément au paragraphe 1 de l'article 11 de la loi 1 de 1991, les propriétaires des entreprises sont tenus de mentionner la licence dans le numéro de la licence qui dans la limite de compétence de la personne qui l’administre.**
- **Cette information doit être indiquée sur les documents d’identification des services et personnes employées dans le commerce au cours de l’année fiscale qui devrait être tenue à jour.**