

Jurisdiction's name:	VANUATU					
Information on Tax Identification Numbers						
Section I – TIN Description						
<p>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.</p>						
<p>Schedule 3 of the Tax Administration Act outlines that the following persons are eligible to apply for a TIN:</p> <ol style="list-style-type: none"> 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 						
<p>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.</p>						
<p>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.</p>						
<p>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.</p>						
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)						
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?						
Individuals	Yes	Entities	Yes			
<p>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.</p>						
<p>Response:</p>						
<p>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.</p>						
<p>Response:</p>						
Section II – TIN Structure						
<p>Vanuatu TIN structure is systematically generated by the Revenue Management System (RMS)</p>						
Section III – Where to find TINs						
<p>You can find the TINs on the following documents: -</p> <ol style="list-style-type: none"> 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

https://customsinlandrevenue.gov.vu/images/TAA/Tax_Administration_Act_No_37_of_2018.pdf

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



Tax Identification Number

VANUATU GOVERNMENT
La Casa Building, Lini Highway, PMB 9012, Port Vila
For all Taxpayer Services enquiries contact:
Tel. (+678) 33090 / 33091
Email: irtps@vanuatu.gov.vu
<http://customsinlandrevenue.gov.vu>



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

Business Licence No and TIN: 654321 123456

Business Licence Act [CAP 173]

Licensing Authority: Ministry of Finance and Economic Management
Autorité habilitée à délivrer la patente

Year of period of Licence / Durée de Validité: 2021

Name of Licencee(s) / Proprietor of Business	Nom du (des) commerçant(s) patenté(s) Propriétaire du Commerce
Name of Business / (if different from above)	Dénomination du Commerce (S différente de ci-dessus)

Premises Licensed: Bladinier Estate
A separate licence is required for separate premises and categories
Local concerné et chaque catégorie doivent faire l'objet d'une patente

Business class and category licensed	Category Ref Ref de catégorie	Conditions
Business security and protective services		

DUE DATE	VATU FEE AMOUNT	RECEIPT NUMBER	AMOUNT PAID	RECEIPT DATE
Total Fee	10,000	N/A	0	
Payable	10,000			

Date of Issue: _____
Patente délivrée le: _____

Issued By/Par: Director of Customs and Inland Revenue

Issuing Office Stamp
Sceau du bureau délivrant la patente



Notice: Section 19 (5) of the Business Licence Act No. 19 of 1998 requires proprietors of business to notify the licensing authority of any changes occurring during the licensing year in the nature or extent of the business which would render the proprietor liable to a different licence fee. Proprietors should therefore keep adequate records on number of non citizens employed in the business and income which is not subjected to VAT in order to be able to fulfil this statutory requirement.

Avis: Conformément au paragraphe 5 de l'article 19 de la loi sur les Patentes Commerciales No. 19 de 1998, les titulaires d'une patente se doivent de prévenir le bureau des licences si il y a quelques modifications à la nature ou à l'extension de leur commerce ayant leur effet de les soumettre à une nouvelle catégorie de patente. Les commerçants sont donc invités à consigner les données (valeur des importations et nombre de personnes employées dans le commerce notamment) (le chiffre d'affaires annuel) qui leur permettront de satisfaire à cette obligation légale.

GOD YUMI STAMPS