

## Vision

We are a Capable and Committed Customs & Tax Administration for a modern Vanuatu.

## Mission

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

## Values

- Leadership.
- Result focused, including revenues.
- Inclusiveness.
- Integrity.
- Embracing change.
- Valuing employees.
- One organization.

For further information contact Inland Revenue office, Taxpayer Services Section using the details below:

### **TAXPAYER SERVICES**

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Vanuatu

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

## **Filing your VAT Return**

### **Value Added Tax**



# Filing your VAT Return



Once you've completed your return you must lodge it by the due date shown. You must keep any calculation sheet for your own records. Your return will result in VAT to pay, a refund, or a nil balance. Let's take these three alternatives one at a time.

## VAT to Pay

You have until the due date to get the form and payment to the Inland Revenue office.

The due date will be the 27<sup>th</sup> of each month or the next working day after it, if the 27<sup>th</sup> falls on a weekend or public holiday.

You may post your cheque with your return to, or pay the VAT personally at, the Inland Revenue's Taxpayer Services Section. If you make your payment personally at the office you must bring your VAT return (and the copy) with you.

## Cheque payments

All cheques must be payable to the Vanuatu Government and crossed with "Not Negotiable" written between the crosses. A bank clearance fee would not be added to cheques.

To make sure that the Inland Revenue get your payment by the due date, you can send in a post-dated cheque. In this case, you would clearly indicate that the cheque is "post-dated". Inland Revenue will accept a post-dated cheque with completed forms. You must not date the cheque any later than the last day for payment (due date).

## Late filings

If you fail to file your Rent Tax or VAT return on the due date, penalties will be charged as follows:

### 1) Late filing penalty

A late filing penalty of:

- VT30,000 (for an individual).
- VT50,000 (for an entity).

### 2) Daily late filing penalty

For each day that the return remains outstanding, a late filing penalty will be charged as follows:

- VT3,000 (for an individual).
- VT5,000 (for an entity).

Late filing penalties will be imposed on a late return regardless of if it results in tax to pay, a credit/refund or a nil return.

## Late payments

If you fail to make payment of Rent Tax or VAT by the due date, penalties will be charged as follows:

### 1) Late Payment Penalty

A late payment penalty of 5% of the total that should have been paid.

### 2) Late Payment Interest

Late payment interest is charged:

- at the daily rate of 20% p.a.
- on the outstanding balance
- for each day until payment is made.

## VAT Refunds

Inland Revenue will refund VAT to you when the VAT you have paid is greater than the VAT you have collected.

Sometimes Inland Revenue is allowed under the legislation to withhold payment of a refund to you. Here are some situations where this may happen:

- A refund, or part of a refund may be used to pay any other taxes you owe, for example, overdue business license fees.
- If you have not filed a return for any taxable period, Inland Revenue may hold your refund until you send the overdue return.