

I	Combined Limited on and off (Black markets)	Beer & Wine Only	On & Off the premises	7.30am-23.00pm	74,250vt	O	Pleasure Boat licence (The Barge)	Beer, Wine & Spirits	On the premises	(Depends on the Boat closing time)	22,275vt
J	Cinema/Theatre Licence	Beer, Wine & Spirits	On the premises	(Depends on the cinema's closing time)	46,406vt	P	Combined Urban General off & Limited on Licence	Beer, Wine & Spirits	On & Off the premises	7.30am-21.00pm	142,931vt
K	Club Licence (Alliance Francais/ Tennis Club)	Beer, Wine & Spirits	On the premises	7.30am-3.00am	55,688vt	Q	Limited off Licence & General on Licence	Beer, Wine & Spirits	Off the premises	7.30am-21.00pm	92,813vt
						R	General On Licence & Night Club Licence (Night Club)	Beer, Wine & Spirits	On the premises	7.30am-3.00am	111,375vt
L	Occasional Licence (Fundraising)	Beer, Wine & Spirits	On & Off the premises	(Depends on the Fundraising closing time)	4,640vt	<p>For further information contact Inland Revenue office, Taxpayer Service Section using the details below:</p> <p><b>TAXPAYER SERVICES</b>  Rue carnot street  PMB 9012  Port Vila, Vanuatu</p> <p>Phone: +678 33090 , 33091, VoIP: 2317  Email: <a href="mailto:irtps@vanuatu.gov.vu">irtps@vanuatu.gov.vu</a>  Web: <a href="http://customsinlandrevenue.gov.vu">http://customsinlandrevenue.gov.vu</a></p> <p><a href="#">Rue Higginson Street , Luganville, Santo</a>  Phone: 33760/36306  <a href="#">Lenakel, Tanna, Phone : 88059</a></p>					
M	Night-Club Licence	Beer, Wine & Spirits	On the premises	16.00-3.00am	83,531vt						
N	Aerodrom Licence	Beer, Wine & Spirits	On the premises	(Depends on the Aerodrom closing time)	22,275vt						



# Liquor Licence

Sale of liquor is a restrictive business activity that requires a liquor licence and is administered under Liquor Licensing Act (CAP 52) of 1969.

## How do I obtain a liquor licence?

The process requires approval from three different authorities namely; Port Vila Municipal Council; Police; and the Minister of Internal Affairs.

The first step is to submit a liquor licence application to Port Vila Municipal Council and they will facilitate the latter approvals.

Once approval is granted, lodge the application at Taxpayer Services Section.

The same process will apply for renewal of licence. Application forms are available at the Taxpayer Services Office in Port Vila, Luganville and Lenakel or it can be accessed from the website:  
<https://customsinlandrevenue.gov.vu>

## How much does the liquor licence cost?

There are 18 different liquor licence categories with varying fees listed in Appendix 1. Fees for new licences approved after 31 January will be assessed on pro-rata basis.

## How long is a liquor licence valid for?

Licences are valid until 31 December and are subject to renewal on or before 31 January of the following year.

## What is the penalty fee for liquor licence renewals?

The applicant has up to 30 days to pay the licence fee (s) after approval is granted. A penalty fee of 10% per month will be charged after 30 days and if payments are not made after 3 months, the licence will be cancelled.

## Can I use one liquor licence for multiple locations?

Each location/outlet will require a separate licence.

## Can I transfer my licence to another location or person?

Liquor licence(s) are not transferrable.

Category	Licence	Alcoholic Beverages	Consumption	Opening Hours & Day	Liquor Licence Fees per Annum
A	Urban General off (Shops in Town)	Beer, Wine & Spirits	Off the premises	7.30am-21.00p m (M-F) 7.30am-11.30am (Sat)	111,375vt
B	Ru-ralGeneral off (Shops in rural areas)	Beer, Wine & Spirits	Off the premises	7.30am-21.00p m (M-F) 7.30am-11.30am (Sat)	55,688vt
C	Rural/ Urban Limited off (Stores in rural & Urban areas)	Beer & Wine Only	Off the premises	7.30am-21.00p m (M-F) 7.30am-11.30am (Sat)	27,843vt

D	General On (Except Bauerfield & Pekoa (Restaurants))	Beer, Wine & Spirits	On the premises	7.30am-23.00p m	83,531vt
E	General On Licence (Bauerfield Airport)	Beer, Wine & Spirits	On the premises	7.30am-23.00p m	74,250vt
F	General On Licence (Pekoa Airport)	Beer, Wine & Spirits	On the premises	7.30am-23.00p m	40,838vt
G	Limited on Licence	Beer & Wine Only	On the premises	7.30am-23.00p m	55,688vt
H	Combined Limited General on and off (Black markets)	Beers, Wine & Spirits	On & Off the premises	7.30am-23.00p m (Weekdays) 7.30am-11:30am (Sat)	157,781vt