

- Sales invoice.

Change of ownership fee = (7% * Purchase price) + VT2,500

B. After 5 year exemption period

-To another diplomat after 5 years

Submit a complete Vehicle Ownership Transfer Form with the following documents:

- Vehicle registration book.
- Letter of confirmation from Foreign Affairs for issue of CD plate to the authorized diplomat.
- Transfer fee is VT2,500 plus an additional VT2,500 if a book is requested.

-To another person with no diplomat status

The exemption period would have already lapsed allowing sale of the vehicle to take place

- Submit a complete Vehicle Ownership Transfer Form.
- Sales invoice.
- Change of ownership fee = 7% * Purchase Price + VT2,500.

2.VE Plate registration numbers (excluding 3VE registration numbers) sold;

A. Before 5 year exemption period

- To another person/organization entitled to this exemption

Before the transfer of ownership can be made, the current owner has to pay

Duty and VAT for the remaining period to Customs Revenue.

Submit a complete Vehicle Ownership Transfer Form with the following documents;

- Receipt showing payment of Duty & VAT for the remaining months.
- The new owner would be required to:
 - Attach a copy of the exemption approval letter provided by Vanuatu Project Management Unit (VPMU) or Ministry/Department concerned before the vehicle can be transferred to his/her name.
- Vehicle registration book.
- Sales invoice.

Change of ownership fee = 7% * Purchase price.

- To a person not entitled to this exemption

Submit a complete Vehicle Ownership Transfer Form with the following documents:

- Receipt showing payment of Duty & VAT for the remaining months.
- Vehicle registration book.
- Sales invoice.

Change of ownership fee = 7% * Purchase price.

B. After 5 year exemption period including 3VE registration numbers

Submit a complete Vehicle Ownership Transfer Form with the following documents;

- Vehicle registration book.

- Sales invoice.

Change of ownership fee = (7% * Purchase price) + VT2,500.

All transfers MUST be completed by the purchaser within 7 working days from the date of purchase.

How do I register a tendered G vehicle?

Complete a First Registration Form and submit with a copy of the Tender Award Letter. Forms are available at Rates & Taxes office and website. Registration fee is 7% of the Tender Value.

I lost my vehicle registration book, how much would it cost me to get a duplicate book?

Only the registered owner of the vehicle can request a duplicate book at a cost of VT 2,500.

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

TAXPAYER SERVICES

Rue Carnot Street
PMB 9012
Port Vila, Vanuatu

Phone: +678 33090, VoIP 2317
Email: irtps@vanuatu.gov.vu
Web: <http://customsinlandrevenue.gov.vu>

Vehicle Registration & Change of Ownership



Vehicle Registration

All imported vehicles must be registered before using public roads. Vehicle registration is administered under the Road Traffic (Control) Act [CAP 29].

How do I get my vehicle registered?

Submit Motor Vehicle First Registration form with the following documents;

- Approved Customs Release Form.
- Copy of customs declaration (SAD) form for reference.
- Sales invoice (for car dealers only).

What are the costs of registering a vehicle?

1. There are two charges involved which are calculated as follows:

- Registration fee = Retail Price (excluding VAT, import duty, and road tax) * 7%.
- Road Tax = is based on the cylinder capacity (cc) and tonnage or payload and it is charged on a pro-rata basis if vehicle is registered after 31st January. Refer to schedule Table 1.1

2. The above fees also apply to all duty and VAT exempt vehicles.

3. Corps Diplomatic (CD) Plates are exempt from all the above fees.

NB. Vehicle dealers will take care of the above calculations at point of sale but if you're the importer then you would need to take care of the calculations yourself.

What types of registrations are Duty and VAT exempt?

1. 1VE Registration

Applies to technical experts provided by Foreign States or International Organizations for their personal use.

These technical experts are for Government Department.

2. Vehicles under this category are donated for a development project in the Finance or Commercial sector.

3. 3VE Registration

This category consists of students; or expatriates importing vehicles in the country for personal use.

4. 4VE Registration

Vehicles under this category can either be donated free of charge to Non-Government Organizations (NGOs); or imported on behalf of the Vanuatu Government for aid and disaster relief projects.

5. CD Registration

This registration applies to diplomatic staffs of Embassies and International Organizations upon authorization from the Department of Foreign Affairs.

The above exemptions are to be approved by the Director of Customs & Inland Revenue and are subject to the following conditions:

- Duty and VAT exempted for 5 years and are within Customs control.
- Vehicles are not to be sold within these period unless cleared by customs.
- Vehicle registration book must be surrendered at the end of exemption period and a stranded registration will be issued and fee of 2,500VT will be charged.

Can I have a personalized number plate?

You can have a personalized number plate at a cost of VT 11,220. Personalized plate does not include alphabetical letters, for example a name. It will cost you the standard fee of VT 5,000 to keep your personalized number plate on a new vehicle.

How do I transfer a vehicle ownership?

Submit a complete Vehicle Ownership Transfer Form with the following documents;

- Vehicle registration book.
- Sales invoice.

The transfer fee is 7% of the purchase price. Transfer of ownership on completion of a loan will cost VT 2,500. Transfer of ownership for a vehicle given freely/donated would require a letter from a licensed car dealer certifying the current market value of the vehicle. The transfer fee is 7% of the market value.

All transfers MUST be completed by the purchaser within 7 working days from the date of purchase.

I've recently purchased an exempted vehicle, how do I get it transferred to my name?

1. CD Plate registration numbers sold;

A. Before 5 year exemption period lapse

- To another diplomat

Submit a complete Vehicle Ownership Transfer Form with the following documents:

- Vehicle registration book.
- Receipt showing payment of Duty & VAT for the remaining months.
- Letter of confirmation from Foreign Affairs for issue of CD plate to the authorized diplomat.
- Transfer fee is VT2,500 plus an additional VT2,500 if a book is requested.

-To a non-diplomat

current owner (diplomat) has to pay Duty and VAT for the remaining period to Customs Revenue, before a transfer can be made.

Submit a complete Vehicle Ownership Transfer Form with the following documents:

- Receipt showing payment of Duty & VAT for the remaining months.
- Vehicle registration book.