

## 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 Service Section using the details below:

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## Why Pay Taxes?



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In Vanuatu, we have the national government and provincial governments. These governments have various parts to them, including legislators (who make laws), executives (who enforce laws), judges, and many others. The money these government workers receive to do their jobs comes from taxes.

The government provides public goods and service delivery for the community as a whole. To pay its bills, the government needs revenue, or a source of income. The money that the government uses to pay its bills, provide education, health facilities and build road infrastructures for its citizen comes mostly from taxes.

Taxes take many forms, too. When you buy things at a store, you pay Value Added Tax (VAT), which is a percentage of the cost of the item charged by the store.

If you own a business you also pay a licence to operate your business, if you own a bar or nightclub, you pay a business licence and Liquor licence to be able to sell alcoholic drinks, beer, spirits.

If you own a car, you pay road tax and other motor vehicle fees including vehicle registration fees, permits and driver licences. If you own a property, you also pay property taxes on the value of your property.

Section 7(g) of the Constitution of the Republic of Vanuatu stipulates that it is the fundamental duty for a person to *“to contribute, as required by law, according to his means, to the revenues required for the advancement of the Republic of Vanuatu and the attainment of national objectives”* Paying your taxes is considered a fundamental duty; If you do not pay your taxes, the government agency that oversees taxes — the Department of Customs & Inland Revenue will require you to pay your taxes or else face penalties, such as fines or going to jail.



## What is the Role of the Department of Customs & Inland Revenue?

Customs and Inland Revenue, namely DCIR, is a large and diverse department with over 90 employees spread across Vanuatu. There are offices in both Port Vila and Luganville and also in all provincial centers in Lenakel, Lakatoro, Saratamata and Sola.

The DCIR structure comprises of the Director and the two Deputy Directors, one of which is the Deputy Director Revenue and the other the Deputy Director of Enforcement and Services.

Customs & Inland Revenue is responsible for managing the security and integrity of Vanuatu's borders, that is, detecting and deterring the unlawful movement of goods and people across the border.

Customs works closely with other agencies, in particular the Vanuatu Quarantine and Inspection Service, the Department of immigration and the Vanuatu Police Service.

Customs and Inland Revenue powers are set out in Acts of Parliament; namely:

1. the import duties (Consolidation) Act [Cap 91].
2. the Customs Act No.15 of 1999.
3. the Customs Valuation Act No.8 of 1999.
4. Excise Tax Act.
5. the Business Licence Act [CAP 249].
6. the Rent Tax Act [Cap 196].
7. the Casino (Control) Act [CAP 223].
8. the Liquor Licensing Act [CAP 52].
9. the Gaming Control Act [172].

10. the Road Traffic (Control) act [CAP 29].
11. the Value Added Tax Act [CAP 247], and
12. the Tax Administration Act No.37 of 2018.

## What We Do

The Customs and Inland Revenue (DCIR) is the government agency with the job of protecting the community from potential risks arising from international trade and travel, while facilitating the legitimate movement of people and goods across the border.

We do this by:

- Intercepting contraband (such as illegal drugs).
- Checking travelers and their baggage, cargo and mail.
- Assessing and collecting Customs duties, Value Added Tax (VAT), and other taxes applicable by law.
- Protecting Vanuatu businesses against illegal trade.
- Enforcing import and export restrictions and prohibitions.
- Collecting accurate import and export data.

As Vanuatu's gatekeepers, we use intelligence and risk assessment to target our physical checks of containers, vessels or travelers. We also conduct investigations and audits, and prosecute offenders. We work closely with the other border agencies, the Ministry of Agriculture and Forestry, Quarantine Service and the Immigration Service. We also work closely with community leaders and the Police Force.

*Please contact our office should you require more information's on any of our brochures.*