

TaxPayer Services

VANUATU GOVERNMENT

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V A N U A T U

CUSTOMS & INLAND REVENUE
SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES

APPLICATION TO CANCEL VAT REGISTRATION CT 209

Please answer all questions and sign the declaration

1 Registered Person

2 TIN number

3 Telephone number 6 7 8

Fax number 6 7 8

Email Address

4 You may cancel your VAT registration only if one of the following two conditions apply. Please indicate which condition applies to you by ticking the appropriate box:

I have ceased all VAT activities.

Date on which the taxable activities ceased
day month year

I am conducting a taxable activity, but my turnover for the next twelve months will be less than VT 4 million.

Please provide an income summary for the last 12 months.

On what date should your registration cease?
day month year

5 Will you be keeping any business assets (including stock) when your registration ceases? Yes No

If yes, please list them in the table below:

ASSET	Lesser of cost or open market value
	VT
	VT
	VT
	VT
	VT
	VT
Total value of assets retained	VT
VAT Amount (Divide total by 7.6667 and enter in Box 9 of your final VAT return)	VT

If no, please indicate why by ticking the appropriate box:

I have no business assets.

I am applying for a new VAT registration as the business entity has changed (eg. sole trader to a company) however the new business entity will continue to use all the business assets from the previous entity.

I sold my business assets. **You must declare your assets if you have not already done so.**

I sold my business assets as a going concern. **Please provide a copy of the written agreement by you and the purchaser stating the sale as a going concern.**

I donated my business assets. **You must declare the lesser of cost or open market value of the business assets.**

My business assets were sold in satisfaction of debt. **Please provide name of person selling the assets.**

6 Have you filed your final VAT return for the business?

Yes

Go to (a).

No

Go to (b).

(a) If yes, have you accounted for VAT on the assets you have sold or kept?

Yes

No

If yes, in which period(s)?

(b) If no, please provide the reason(s) for not filing a final VAT return

7 Have you filed all other VAT returns for the business?

Yes

No

If no, please do so. **Failure to submit a VAT return when required is an offence liable to prosecution action.**

8 Have you paid all your outstanding VAT (including penalties) for the business?

Yes

No

If no, please make payment immediately. **Tax outstanding may otherwise be recovered as set out in the VAT Act.**

9 Do you have any further comments to make which you think may be relevant?

10 Declaration

Full name

Address

Title

I declare that the above information is true and correct.

Signature

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Date