



VANUATU COMPETENT AUTHORITY Public Notice No.001 of 2026

Notification to all Financial Institutions Automatic Exchange of Tax Information

All Financial Institutions are advised that they are required to notify the Vanuatu Competent Authority that they have a reporting obligation under Clause 5 of Part 1 of Schedule 2 of the Tax Administration Act Order No. 154 of 2019.

Who may be required to file a Notice?

Any Financial Institution which holds reportable accounts. A financial institution is either a custodial institution, depository institution, and investment entity, or a specified insurance company within the meaning of the Applied Common Reporting Standard.

What is a Reportable Account?

Broadly, a reportable account is any account held by a Financial Institution where the account holder person from a foreign country (other than the United States of America) that is not excluded from reporting.

Notification Requirements

Form of Notification

Notification provided to the Competent Authority must include:

- The name of the Reporting Financial Entity; and
- The categorisation of the Reporting Financial Institution as determined by the Applied Common Reporting Standard (i.e., Custodial Institution, Depository Institution, Investment Entity, or Specified Insurance Company); and
- Details of the person authorised to be the principle point of contact for the purposes of Automatic Exchange:
 - Full Name
 - Address
 - Designation and Contact details;

The Notification must be made in electronic form. The Notification should be made by forwarding the Notification to the Vanuatu Competent Authority at vca@vanuatu.gov.vu on or before 31st of March 2026

Authorised by



Mr. Harold TAROSA
Director Customs and Inland Revenue
Vanuatu Competent Authority