

**Schedule 2**  
**REPUBLIC OF VANUATU – BUSINESS LICENCE**  
**APPLICATION FORM**  
**For businesses with annual turnover of VT 4 million and over**

For Official Use									
Date Application Received							Fee due (VT)		
Date Receipt Issued							Total Fee Payable		
CT No Issued							Approved Licence No		

Note – a receipt acts as a provision business license until an official business license certificate has been issued

1. Year

2. **License Area** – Identify the municipality or local government for which a business license is being applied by ticking the appropriate box. Please note a separate application is required for each municipality and/or local government in which you conduct business

<input type="checkbox"/>	Port Vila	<input type="checkbox"/>	Luganville	<input type="checkbox"/>	Tafea Province	<input type="checkbox"/>	Shefa Province
<input type="checkbox"/>	Sanma Province	<input type="checkbox"/>	Penama Province	<input type="checkbox"/>	Malampa Province	<input type="checkbox"/>	Torba Province

**Section 1 General information**

3. **Language** - what is your preferred language for all correspondence? (please tick a box)

<input type="checkbox"/>	English	<input type="checkbox"/>	French	<input type="checkbox"/>	Bislama
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4. **Business Name** – Print your full name or the Name of the company registered with VFSC

5. **Type of Business** – Please select which type of business entity you operate under (please tick a box)

<input type="checkbox"/>	Sole proprietorship	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Limited Company
<input type="checkbox"/>	Other (please Specify)				

**6. Names of Shareholders** – For a partnership or Company, print the full names of all partners and Shareholders

Names	Nationality

**7. Contact details**

**Mailing Address**

**Telephone Number (s) Office**

**Mobile**

**e-mail address**

**8. Contact Person**


**9. Trade Names** – If you use trading names different from the shown above, please identify them here

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**Section 2 Business Activities**

**10. Type of Application** – tick a box

<input type="checkbox"/>	New	<input type="checkbox"/>	Renewal
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**10.(a) For a new application:**

- Identify the commencement date of business activities
- If you are a limited company or sole proprietor/partnership, have you attached your certificate of Incorporation or Business Name Registration Certificate?

<input type="checkbox"/>	n/a	<input type="checkbox"/>	Yes

**10.(b) For a renewal:**

- If you have changed your business name or shareholding/ownership during the last calendar year, have you attached your new Certificate of Incorporation or Business Name Registration Certificate?
- Total turnover for the last calendar year as per your VAT return (VT)

<input type="checkbox"/>	n/a	<input type="checkbox"/>	Yes

**11. Business activities to be carried out during the licensing year (Jan-Dec)** – Using the information provided in Appendix A, identify the business categories and activities you will carry out. Identify each location of all physical premises from which you will conduct the business activity. If this is a new application you will be assessed on the minimum fee level pro-rated according to your commencement date if you want to register for VAT. If this is a renewal, you must allocate your total turnover for the last year across your business activities and location. In instances where your annual turnover for a business activity and location is less than VT 4 million, you will be charged the minimum license fee rate if you register for VAT. The application should be made to the municipality or local government where the head office is located. If you are operating in the F category, you must also identify your estimated turnover for the current licensing year.

Business license category	Business activity	Location	Actual turnover last calendar year	Estimated turnover current licensing year	(For office use License Fee)

12. Total Number of Employees:

	Ni Van	N/C (Non-Citizen)
Full Time		
Part Time		

#### Foreign ownership

13. If you are considered a foreign investor under the Foreign Investment Act, Have you attached a copy of your foreign investment approval certificate?

<input type="checkbox"/>	n/a	<input type="checkbox"/>	Yes
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14. **Foreign owners engaged in the business** – If you ticked “yes” to Q.13, identify the names and positions of all non-citizen owners, principals or partners that are resident in Vanuatu and are engaged in the business

Full name	Position	(for office use)

15. **Declaration** – I declare that the information given on this form is true and correct.

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*Name of authorized person*

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*Signature*

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*Date*

**APPENDIX A – BUSINESS CATEGORIES & BUSINESS ACTIVITIES**

<b>Category</b>	<b>Description</b>	<b>Business Licence Activities</b>
A	Mining, quarrying and Logging	<ul style="list-style-type: none"> <li>❖ Mining for minerals</li> <li>❖ Quarrying and other mining</li> <li>❖ Logging</li> </ul>
B	Manufacturing Industries and Trade	<ul style="list-style-type: none"> <li>❖ Abattoir and meat packing</li> <li>❖ Canneries</li> <li>❖ Oil mill</li> <li>❖ Bakeries and confectioneries</li> <li>❖ Manufacture of food products not elsewhere classified</li> <li>❖ Manufacture of prepaid animal feeds</li> <li>❖ Distilleries</li> <li>❖ Breweries</li> <li>❖ Manufacture of carbonated non-alcoholic beverages</li> <li>❖ Manufacture of cordials and non-carbonated or non-alcoholic beverages</li> <li>❖ Manufacture of tobacco</li> <li>❖ Sawmills, planning and other wood mills</li> <li>❖ Manufacture of wooden furniture, fixtures and fittings</li> <li>❖ Artifacts and decorative small furnishing</li> <li>❖ Manufacture of paper, paper products, printer and publisher</li> <li>❖ Manufacture of chemicals, chemical products</li> <li>❖ Manufacture of rubber and plastic products</li> <li>❖ Manufacture of soap and cleaning preparations</li> <li>❖ Shipbuilders and repairers</li> <li>❖ Manufacturers of wearing apparels (dressmakers and tailors working alone or employing not more than two apprentices are licensed under category G)</li> <li>❖ Jewelers</li> <li>❖ Home manufacturer and purveyors of pies, meat balls, nems and similar prepared foods</li> <li>❖ Home manufacturer of beverages of all kinds excluding</li> <li>❖ Kava Bars</li> <li>❖ Air-conditioning and refrigeration</li> <li>❖ Manufacture of cement, lime and plaster</li> <li>❖ Manufacture of structural and fabricated metal products</li> <li>❖ Other manufacturers not elsewhere classified</li> </ul>
C	Construction industries and trade	<ul style="list-style-type: none"> <li>❖ General and specific trade contractors</li> <li>❖ Artisans working alone (or with up to two apprentices – bricklayers, electricians, painters, decorators, jobbing builders, masons, plumbers, welders, fitters, turners)</li> <li>❖ Computer network installation</li> </ul>

Category	Description	Business Licence Activities
		<ul style="list-style-type: none"> <li>❖ Motor vehicle repair shops</li> <li>❖ Other construction industries and trade not elsewhere classified</li> </ul>
D	Wholesale and retail merchandising trades	
D1	Importers	<ul style="list-style-type: none"> <li>❖ Importers</li> </ul>
D2	Retailers and wholesalers	<ul style="list-style-type: none"> <li>❖ Retailers</li> <li>❖ Wholesalers</li> <li>❖ Butchers</li> <li>❖ Pharmacists and druggists</li> <li>❖ Other wholesale and retail merchandising not elsewhere classified</li> </ul>
D3	Hotel, motels, restaurants, cafés and bars	<ul style="list-style-type: none"> <li>❖ Hotels</li> <li>❖ Motels</li> <li>❖ Restaurants</li> <li>❖ Cafés</li> <li>❖ Bars</li> </ul>
D4	Takeaway outlets	<ul style="list-style-type: none"> <li>❖ Takeaway outlets</li> </ul>
D5	Open air vendors, mobile shops and door-to-door sales	<ul style="list-style-type: none"> <li>❖ Open air vendors</li> <li>❖ Mobile shops</li> <li>❖ Door-to-door sales</li> </ul>
E	Transportation, storage facilities and tourism services	
E1(a)	Air transport	<ul style="list-style-type: none"> <li>❖ Air transport operators and carriers</li> <li>❖ Airport Agents</li> <li>❖ Helicopter Charters</li> <li>❖ Aircraft Charters/Leased</li> <li>❖ Supporting services to air transport</li> </ul>
E1(b)	Sea transport	<ul style="list-style-type: none"> <li>❖ Ship and Boat owners and operators</li> <li>❖ Shipping Agents</li> <li>❖ Seaport Agents</li> <li>❖ Fishing Boat Charters</li> <li>❖ Supporting Services to Sea Transport</li> </ul>
E1©	Land Transport	<ul style="list-style-type: none"> <li>❖ Bus Transport Operators</li> <li>❖ Taxi Transport Operators</li> <li>❖ Public Transport Operators</li> <li>❖ Other Road transport operators</li> <li>❖ Supporting Services to Land Transport</li> </ul>

<b>Category</b>	<b>Description</b>	<b>Business Licence Activities</b>
E2	Storage Facilities (Transport Support Services)	<ul style="list-style-type: none"> <li>❖ Storage and Warehousing Services</li> <li>❖ Stevedoring &amp; Wharf Facilities and Services</li> <li>❖ Customs Agents</li> <li>❖ Courier Services</li> <li>❖ Freight Forwarding Services</li> <li>❖ Container Freight Services</li> <li>❖ Other Transport Support Services</li> </ul>
E3	Tourism Services	<ul style="list-style-type: none"> <li>❖ Travel Agents</li> <li>❖ Tour Agents</li> <li>❖ Local Tour Operators</li> <li>❖ Game Fishing Tour Operators</li> <li>❖ Other Tourism Support Services</li> </ul>
E4	Rental & Hire Services	<ul style="list-style-type: none"> <li>❖ Vehicle Rental and Hire Services</li> <li>❖ Plant and Machinery Rental and Hire Services</li> <li>❖ Equipment Rental and Hire Services</li> <li>❖ Boat Rental and Hire Services</li> <li>❖ Other Rental and Hire Services</li> </ul>
F	Financial and monetary institutions, insurance and real estate companies, professional and business services	
F1		<ul style="list-style-type: none"> <li>❖ Commercial bank</li> </ul>
F2	Other financial institutions	<ul style="list-style-type: none"> <li>❖ Trust companies</li> <li>❖ Financial institutions</li> <li>❖ Finance and investment companies</li> </ul>
F3	Insurance	
F3(a)		<ul style="list-style-type: none"> <li>❖ Domiciled Vanuatu licensed insurance company</li> </ul>
F3(b)		<ul style="list-style-type: none"> <li>❖ Non domiciled Vanuatu licensed insurance company</li> </ul>
F3(c)		<ul style="list-style-type: none"> <li>❖ Insurance agents</li> </ul>
F3(d)		<ul style="list-style-type: none"> <li>❖ Insurance brokers</li> </ul>
F4	Other professional and business services	<ul style="list-style-type: none"> <li>❖ Real estate agent</li> <li>❖ Property managers</li> <li>❖ Land and property developers</li> <li>❖ Legal practitioners</li> <li>❖ Accounting practitioners</li> <li>❖ Engineering practitioners and services</li> <li>❖ Architectural practitioners and services</li> <li>❖ Surveyors and draftsmen</li> <li>❖ Core drilling, assaying geological and prospecting support services</li> <li>❖ Business and financial services and consultants</li> <li>❖ Book keeping services</li> </ul>

Category	Description	Business Licence Activities
		<ul style="list-style-type: none"> <li>❖ Management services and consultants</li> <li>❖ Advertising and marketing services and consultants</li> <li>❖ Photocopying and duplicating services</li> <li>❖ Typing and secretarial services</li> <li>❖ Language translation and interpreting services</li> <li>❖ Business security and protective services</li> <li>❖ Debt collection and credit rating services</li> <li>❖ Other business and administrative services and agencies</li> </ul>
G	Personal, social, recreational and repair services	
G1	Medical and dental practitioners, optometrists, chiropractors, osteopaths, nursing services and veterinary services	<ul style="list-style-type: none"> <li>❖ Medical practitioners</li> <li>❖ Dental practitioners</li> <li>❖ Optometrists</li> <li>❖ Chiropractors</li> <li>❖ Osteopaths</li> <li>❖ Nursing services</li> <li>❖ Masseurs and physiotherapists</li> <li>❖ Midwives</li> <li>❖ Veterinary services</li> </ul>
G2	Personal, social, recreational and repair services	<ul style="list-style-type: none"> <li>❖ Cinema and theater operators</li> <li>❖ Video operators</li> <li>❖ Compact disc or digital video disk operators</li> <li>❖ Night Club and dance hall operators</li> <li>❖ Recreational and pleasure grounds and facilities</li> <li>❖ Riding schools</li> <li>❖ Driving schools</li> <li>❖ Recreational sporting and social services</li> <li>❖ Video cassette hiring and hire of video cassette recorders and television equipment</li> <li>❖ Hire of compact disk (CD) or digital video disk (DVD)</li> <li>❖ Hire of VCR and TV equipment</li> <li>❖ Hire of CD or DVD equipment</li> <li>❖ Laundries, Laundromats, dry cleaning</li> <li>❖ Beauty salons and centers</li> <li>❖ Barbers and hairdressing services</li> <li>❖ Photographers</li> <li>❖ Photo processing and photographers</li> <li>❖ Repairs of electrical machines and electronic equipment</li> <li>❖ Upholsterers</li> <li>❖ Other repair services</li> <li>❖ Vending machine owners</li> <li>❖ Owners or operators of electronic and similar games</li> <li>❖ Account teachers and language tuition</li> <li>❖ Lawn mowing</li> <li>❖ Landscaping and nature services</li> <li>❖ Typists working alone</li> <li>❖ Domestic employment agencies</li> <li>❖ Shopping services</li> </ul>

<b>Category</b>	<b>Description</b>	<b>Business Licence Activities</b>
		<ul style="list-style-type: none"> <li>❖ Subscription libraries</li> <li>❖ Schools and institutions conducted for profit</li> </ul>
I	Utilities	
I1	Electricity	<ul style="list-style-type: none"> <li>❖ Electricity generation</li> <li>❖ Electricity distribution</li> </ul>
I2	Telecommunication, telegraphic and communication service companies and providers	<ul style="list-style-type: none"> <li>❖ National and/or international telephone service providers</li> <li>❖ Internet Service Providers</li> <li>❖ Data and transaction processing</li> <li>❖ Electronic mail, voice mail facsimile services, including store and forward, store and retrieve</li> </ul>
I3	Water works, distribution and supply companies and providers	<ul style="list-style-type: none"> <li>❖ Water works, distribution and supply companies and providers</li> </ul>
I4	Radio and television broadcasting companies and providers	<ul style="list-style-type: none"> <li>❖ Radio broadcasting</li> <li>❖ Television production, broadcasting and providers</li> <li>❖ Television providers</li> </ul>
J	Artist and Sculptors	<ul style="list-style-type: none"> <li>❖ Artist</li> <li>❖ Sculptors</li> <li>❖ Other related activities</li> </ul>
K	Planters, Farmers, Dairymen, Vegetable and Fruit Hawkers, and other Gardeners	<ul style="list-style-type: none"> <li>❖ Planters</li> <li>❖ Cattle Farmers</li> <li>❖ Poultry Farmers</li> <li>❖ Piggery Farmers</li> <li>❖ Dairymen</li> <li>❖ Stock Breeders</li> <li>❖ Vegetables &amp; Fruit Hawkers</li> <li>❖ Market and other Gardeners</li> <li>❖ Other related Farming activities</li> </ul>
L	Fishermen	<ul style="list-style-type: none"> <li>❖ Fishing</li> </ul>



## Annual Fees\*

Category	Fee (in Vatu)
A,B,C,D,E,F3@, G,I	<ul style="list-style-type: none"> <li>20,000 for gross turnover of 4 million to less than 10 million; 50,000 for gross turnover of 10 million to less than 20 million; 100,000 for gross turnover of 20 million to less than 50 million; 250,000 for gross turnover of 50,000 million to less than 100 million; 500,000 for gross turnover of 100 million to less than 200 million; 1,000,000 for gross turnover of 200 million or more.</li> </ul>
F1	<ul style="list-style-type: none"> <li>7.00% of turnover for the licensing year subject to a minimum fee of 5,500,000</li> </ul>
F2	<ul style="list-style-type: none"> <li>5.00% on quarterly turnover where income is zero rated and exempted for VAT purposes, subject to a minimum fee of 330,000</li> </ul>
F3 (a), (b), (d)	<ul style="list-style-type: none"> <li>20,000 for gross turnover of 4 million to less than 10 million; 50,000 for gross turnover of 10 million to less than 20 million; 100,000 for gross turnover of 20 million to less than 50 million; 250,000 for gross turnover of 50,000 million to less than 100 million; 500,000 for gross turnover of 100 million to less than 200 million; 1,000,000 for gross turnover of 200 million or more.</li> <li>5.00% on quarterly turnover where income is zero rated and exempted for VAT purposes.</li> </ul>
F4	<ul style="list-style-type: none"> <li>20,000 for gross turnover of 4 million to less than 10 million; 50,000 for gross turnover of 10 million to less than 20 million; 100,000 for gross turnover of 20 million to less than 50 million; 250,000 for gross turnover of 50,000 million to less than 100 million; 500,000 for gross turnover of 100 million to less than 200 million; 1,000,000 for gross turnover of 200 million or more.</li> <li>5.00% on quarterly turnover where income is zero rated and exempted for VAT purposes</li> </ul>
J, K L	<ul style="list-style-type: none"> <li><b>50,000 for gross turnover of 10 million to less than 50 million; 250,000 for gross turnover of 50 million to less than 200 million; 1,000,000 for gross turnover of 200 million or more</b></li> </ul>

- See schedule 1 of the business License Act (CAP 249) for additional information