



Reminder 2021, N° 5

Tuesday 18th May 2021

We are committing to provide email reminder on a regular basis. If you want to be on our emailing list for these reminders please tell us at:

irtps@vanuatu.gov.vu

These reminders will be also available on our website.



Mission

For the good of Vanuatu collect revenue, protect our borders and facilitate legitimate trade

Vision

We are a Capable and Committed Customs & Tax Administration for a modern Vanuatu



IMPORTANT REMINDERS

FROM OUR TAXPAYER SERVICES SECTION

1. APRIL VAT RETURN



The April VAT return needs to be filed by Thursday 27th May 2021. If VAT is payable, then it also needs to be paid by Thursday 27th May 2021.

2. PENALTY



We prefer you to file and pay on time. However, please be aware that penalties will be charged if you don't.

3. USE OUR DROP BOX



When our Vila counter is busy, save time - use our drop-box to safely file your VAT return and cheque payment. If you advise us of your email address we will email you any payment receipt.

4. PAYMENTS BY CHEQUE



If your cheque is dishonoured by the bank a fee of VT7,500 is payable. Late payment penalties may also apply.



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For further information, please contact the Taxpayer Services Office in Port Vila on telephone number 33091, Luganville office 33760 and Tanna office 88058.

5. RENT TAX



Rent Tax is payable this year 2021. You have to file a rent tax return and make payment in 2021.

Rent tax is due twice a year.

The first chargeable period is 1 December 2020 to 31 May 2021. Due date is Monday 28th June 2021. The second chargeable period is 1 June to 30 November 2021. Due date is Tuesday 28th December.

6. TURNOVER TAX

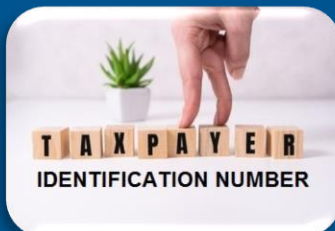


Turnover tax is not payable in respect of the 2020 and 2021 years. No returns are required.

Those persons and entities that have paid turnover tax in 2020

and 2021 will be contacted by our Taxpayer Services Section to determine how those payments will be treated.

7. TAXPAYER IDENTIFICATION NUMBER - TIN



We are moving from CT numbers to TIN's.

If you have a CT number it becomes your TIN.

During 2021, we expect you to have in your receipting, tax invoices the word TIN.



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Tuesday 18th May 2021**IMPORTANT REMINDERS****FROM OUR INLAND REVENUE AUDIT SECTION****INSURANCE PAYOUTS**

(Indemnity Payments)



The Inland Revenue Audit Office is aware that some VAT registered businesses have not declared in their VAT returns, indemnity payments received from their insurance contractors/companies.

Therefore, this is a reminder that Indemnity payments paid to your business/organization by an insurance company in relation to your taxable activities, are subject to VAT.

VAT Act (Cap 247) Section 3 states:

(4) An indemnity payment received by a registered person under a contract of insurance will be treated as if it were consideration received for a supply of services made on the date of receipt in the course of the registered person's taxable activity, if and to the extent that –

(a) The supply of the insurance was a taxable supply by the insurer;

(b) The loss of the registered person was incurred in the course of the registered person's taxable activity; and

(c) The payment is not to indemnify the registered person for loss of employment services earnings.

For further information, please contact the Taxpayer Services Office in Port Vila on telephone number 33091, Luganville office 33760 and Tanna office 88058.

**INLAND REVENUE**
<https://customsinlandrevenue.gov.vu>

irtps@vanuatu.gov.vu


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please contact the
Taxpayer Services
Office in Port Vila on
telephone number
33091, Luganville office
33760 and Tanna office
88058.

**IMPORTANT REMINDERS****FROM OUR INLAND REVENUE NOTHERN REGION****CONTACT INFORMATION****Inland Revenue Northern Region Information**

Our contacts are:

SANMA OFFICE

Location: MFEM Building – roundabout to the hospital
PMB 08
Luganville, SANTO
Tel: 33760
Email: imorth@vanuatu.gov.vu

MALAMPA OFFICE

Location: MFEM Building – within PWD Premises
Lakatoro, MALEKULA
Tel: 33760
Email: imorth@vanuatu.gov.vu

TORBA OFFICE

Location: Torba Provincial Headquarter Premises
Sola, VANUA LAVA
Tel: 33760
Email: imorth@vanuatu.gov.vu

Call us or send us an email if you have queries in relation to your tax, or visit us in person
and talk to our officers or visit our website on www.customsinlandrevenue.gov.vu

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Tuesday 18th May 2021**IMPORTANT REMINDERS****FROM OUR INLAND REVENUE SOUTHERN REGION****CONTACT INFORMATION****Inland Revenue Southern Region Information**

Our contacts are:

TAFEA OFFICE
Location: MFEM Building – Tafea Province
PMB 03

Isangel, Tanna

Tel: 88058 VoIP: 8335**Email:** aroger@vanuatu.gov.vu

Call us or send us an email if you have queries in relation to your tax, or visit us in person and talk to our officers or visit our website on www.customsinlandrevenue.gov.vu

For further information, please contact the Taxpayer Services Office in Port Vila on telephone number 33091, Luganville office 33760 and Tanna office 88058.