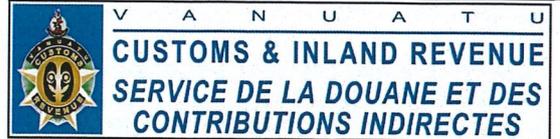


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Public Notice No. 006 of 2026

Implementation and Compliance Schedule for the Vanuatu Sales Monitoring System (VSMS)

The Department of Customs and Inland Revenue (DCIR) wishes to inform all VAT-registered businesses that the Vanuatu Sales Monitoring System (VSMS) is now in enforcement.

The VSMS will be implemented in three phases, beginning in Shefa Province and gradually extended to other provinces. The rollout is based on each business's annual turnover and is categorized as follows:

1. Very Large Enterprises with an Annual turnover of 100 million and above in 2025
2. Medium Enterprises with an Annual Turnover of 10 million but less than 100 million in 2025
3. Small and Micro Businesses with an Annual Turnover of 4 million but less than 10 million in 2025

Prior to compliance deadline, all VAT-registered businesses must ensure that they:

- Register for enrolment in the VSMS through the official link: <https://customsinlandrevenue.gov.vu/vsms-registration.html>
- Install and maintain an accredited system at their business premises.
- Complete enrolment into the VSMS.

All businesses are encouraged to take the necessary steps to ensure timely compliance.

Below is the compliance dateline for VAT registered businesses in Port Vila and Shefa at large.

Segment	Compliance Dateline
Very Large Enterprises	30 June 2026
Medium Enterprises	30 September 2026
Small and Micro Businesses	31 December 2026

All businesses must complete enrolment and system accreditation before their applicable deadline.

For further information, please contact the Department on Email: vsms@vanuatu.gov.vu
/ call +678 7189355 / 5971937 or visit our website: <https://customsinlandrevenue.gov.vu/taxes-and-licensing/vsms.html>

The Department appreciates your cooperation in ensuring full compliance with the VSMS requirements.


Harold Tarosa
Director

Department of Customs and Inland Revenue
25 February 2026

