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

Frequently Asked Questions – VSMS Accreditation

1. What is accreditation?

Accreditation of an Electronic Fiscal Device (EFD) is the process through which a national tax authority officially approves a point-of-sale (POS) system, software, or related component for taxpayer use in sales transactions. This ensures that the device meets all legal and technical Fiscalization standards, helping to combat tax evasion and promote better tax compliance.

2. Why do I have to go through accreditation?

Accreditation acts as a seal of approval that builds trust between vendors and the end users of their products. It ensures that only legitimate and compliant electronic fiscal devices reach the market, preventing potential harm to taxpayers. The main purpose of accreditation is to confirm that every approved Electronic Fiscal Device (EFD) fully complies with the technical standards prescribed by the Department of Customs and Inland Revenue.

3. How many types of accreditations are there?

There are two main types of accreditations available for vendors and developers:

Transferable Accreditation – Designed for developers, manufacturers, or resellers who want their products certified for sale to multiple taxpayers. This option is ideal for businesses aiming to distribute their solutions widely.

Non-Transferable Accreditation – Tailored for individual taxpayers who wish to accredit a POS or E-SDC solution for their own exclusive use. This option suits organizations that develop internal systems for their own operations.

This dual approach ensures both flexibility and compliance within the accreditation framework.

4. How many stages does the accreditation process have?

The accreditation process includes two key stages for developers and vendors:

•**Technical Review** – Conducted once for each product version to verify that the solution meets all technical standards and functional requirements of the VSMS.

• **Administrative Review** – Performed within each jurisdiction to confirm documentation, vendor qualifications, and legal compliance.

Department of Customs and Inland Revenue

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Once both stages are successfully completed, the product achieves official accreditation status, making it fully eligible for use in the market.

5. Where do I start?

To begin, you must register in the Sandbox and Developer environment, which can be accessed through the department's website at: https://tap.sandbox.taxcore.online/DeveloperRegistration/AccreditationForm . After registering, you'll receive an email with all the necessary resources to guide you through the development, testing, and accreditation process. This process supports product distribution and taxpayer usage across Vanuatu.

6. If my solution has updates or changes, do I need to go through the accreditation process again?

A vendor's EFD solution only needs to undergo the technical review once. However, administrative reviews may occur multiple times across different jurisdictions. If any updates or modifications are made to the vendor's solution, a new technical review application is required to ensure continued compliance.

7. Is there a free Point of Sale (POS) system or web-based POS taxpayers can use to stay compliant?

Yes. Taxpayers can either purchase a POS or invoicing system from approved vendors, or they can install a free web-based POS provided on the tax authority's website. This online system, known as the Virtual Sales Data Controller (V-SDC), is already accredited and functions exclusively online. It is best suited for taxpayers who process a smaller number of sales transactions.

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