



The Department of Customs and Inland Revenue

# Vanuatu Sales Monitoring System (VSMS)

## The Era of Modern Taxation

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# Presentation Outline



- 1 Purpose of the Awareness
- 2 Legal Framework
- 3 VSMS System Overview
- 4 VSMS Onboarding Strategy
- 5 Taxpayer Classification
- 6 Enrollement of Taxpayers
- 7 enrollment & Compliance deadline
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# The Purpose of This Session Is To:

- Provide important updates on the VSMS.
- Offer clear guidance on the use of accredited solutions.
- Assist taxpayers through the enrollment process.
- Explain compliance obligations and highlight key deadlines.

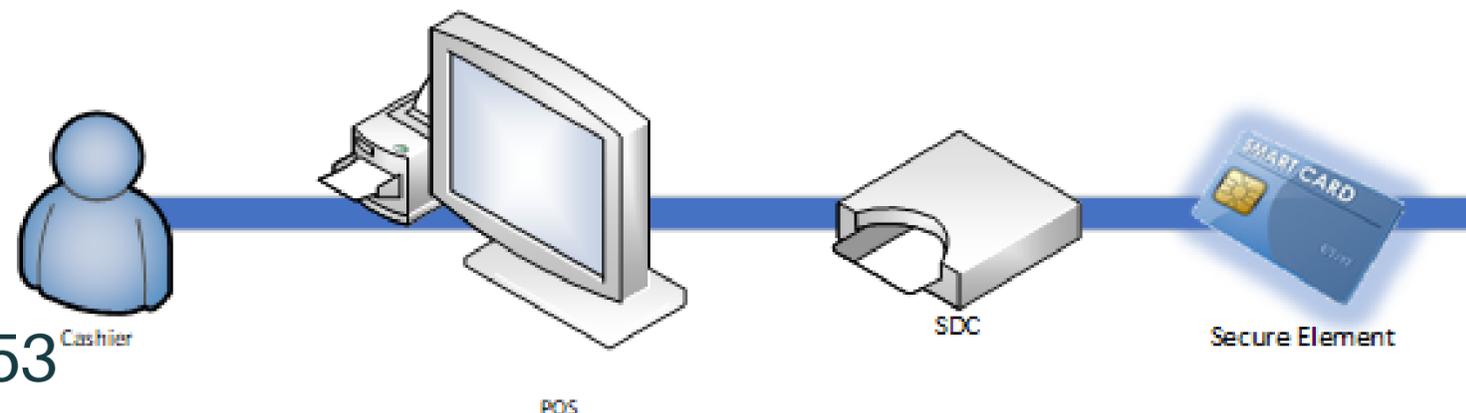


# Legal Framework

- Tax Administration Act No. 37 of 2018
- VSMS Regulation Order No. 153 of 2025
- Mandatory compliance for all VAT-registered taxpayers
- Department of Customs and Inland Revenue (DCIR) to monitor all sales electronically

# System Overview

Tax Administration Act No. 37 of 2018 – Vanuatu  
Sales Monitoring System Regulation Order No. 153  
of 2025.



## Three Major Components

- Point of Sale (POS)
- Sales Data Controller (SDC)
- Secure Element

## SDC Choices

- Virtual Sales Data Controller (V-SDC)
- External Sales Data Controller (E-SDC)

# The Onboarding Strategy - Plan



The rollout of the VSMS will be conducted province by province, beginning with Port Vila and gradually extending to the other provinces

**2026**

**SHEFA PROVINCE**

All Segments

**2027**

**SANMA PROVINCE**

All Segments

**2027**

**MALAMPA PROVINCE**

All Segments

**2027**

**PENAMA PROVINCE**

All segments

**2027**

**TORBA PROVINCE**

All Segments

**2028**

**TAFEA PROVINCE**

All Segments

# Taxpayer Classifications

This classification is based on the annual turnover of businesses for the year 2025.



# 1

## Large Taxpayers

Annual Turnover  
Greater than 100  
Million

# 2

## Medium Taxpayers

Annual Turnover  
Greater than 10  
Million, but less than  
100 million

# 3

## Small & Micro Taxpayers

Annual turnover  
greater than 4 million  
vatu, but less than 10  
million



# Why Large Taxpayers?

Large taxpayers are major contributors to VAT revenue, characterized by high transaction volumes and advanced technical capacity. They play a key role in safeguarding national revenue and promoting a fair, transparent tax system.

# Who is required to enroll?

All VAT Registered Businesses in Shefa. This include businesses registered in Vila and are branched out to the outer islands.

Enrollment opens to all taxpayers from **1st of April.**  
for all three groupings.

Large Taxpayers

Medium Taxpayers

Small and Micro Taxpayers





# ENROLLMENT

Are you ready to enroll?

- Taxpayer Preparedness
- Enrollment Procedures
- Enrollment Deadline
- Enrollment Demonstration Video

# Taxpayer Readiness

**Requirement:** You must have an accredited Electronic Fiscal Device (EFD)

## UPGRADE EXISTING POS SYSTEMS



Ensure your current sales system complies with VSMS Regulation Order No. 153 of 2025

## PURCHASE NEW POS



Buy new accredited Point of Sale (POS)/EFD from approved vendor list

## Free POS Options



Use the Free Web Point of Sale available freely on our DCIR website

# Eligibility for enrollment



- Register for VSMS on the DCIR website

Ensure all required information is accurate to avoid delays in enrolment phase.

**Note:** Provided email address will be used for all relevant notification for VSMS

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VSMS Registration



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## VSMS Registration

This platform has been developed to simplify the registration process for all taxpayers. Whether you are a business, or an organization currently VAT-registered with the Department of Customs and Inland Revenue, you can quickly and securely complete your registration online. Please ensure all required information is accurate to avoid delays in enrolment phase.

For all VSMS related General Information - Click [HERE](#)

# Steps for enrolling into the VSMS



1. Email notification received by taxpayers
2. Set up a username, password, and two factor authenticator app
3. Access the Taxpayer Administration Portal
4. Request for secure element ( Smart Card or PFX Digital File)

**Note:** After completing these steps, the taxpayer becomes VSMS-enrolled, but in order to become VSMS compliance Taxpayers MUST start issuing invoices using accredited solutions



DATA TECH INTERNATIONAL



# Enrollment Deadline

**Note:** Enrollment must be completed by the deadline for your business segment or classification

The enrollment deadline for large and very large taxpayers is **30th April 2026**

The enrollment deadline for medium taxpayers is **31<sup>st</sup> May 2026**

The enrollment deadline for small & Micro taxpayers is **31<sup>st</sup> July 2026**



# Compliance Deadline

This compliance deadline applies to all VAT registered businesses operating within Shefa Province

**30 June 2026**

**Very Large & Large Taxpayers**

**30 September 2026**

**Medium Taxpayers**

**31 December 2026**

**Small & Micro Taxpayers**

**Note:** You have an accredited system in place and are issuing fiscal invoices in accordance with VSMS Regulation Order No. 153 of 2026.

# Accredited POS & E-SDC Solutions for VSMS

Below is the official list of accredited POS and E-SDC solutions for the VSMS.

Date of Accreditation	Product Type	Accreditation Type	Supplier	Product Name	Software Version	Country of Origin	Website / Contact
08/02/2026	POS		360 Cloud Solution	CloudPOS	3.01.100		
12/02/2026	ESDC		MetricMaster LLC	FiscoBridge SDC	1.0.0.0		
14/02/2026	ESDC		NEED ERP SOLUTIONS PTE LTD	NeedESDC	3.0.0.0		





# Thank You!

"Building a Better Tax System with VSMS: Efficiency,  
Transparency, Accountability"



**ANY  
QUESTIONS?**