



Standard Operating Procedure (SOP) for Vanuatu Sales Monitoring System (VSMS)

This Standard Operating Procedure (SOP) outlines the step-by-step process for VAT-registered individuals or entities in Vanuatu to comply with the Vanuatu Sales Monitoring System (VSMS). It provides clear guidance on registration, accreditation, enrollment, personalization, and completion to ensure full compliance with the requirements set by the Customs and Inland Revenue Department.

Step 1: Registration

Taxpayers must first register in the VSMS. Registration can be completed in two ways: manual registration and online registration. Registration forms are available at any tax office in Vanuatu or can be accessed online via the following link: <https://customsinlandrevenue.gov.vu/vsms-registration.html>

The purpose of registration is to ensure that taxpayer information is up to date. During registration, taxpayers must inform the department of the number of points of sale their business operates and identify the authorized person who will liaise with the tax office for system installation.

Step 2: Ensure You Have an Accredited Electronic Fiscal Device (EFD) System

1. Accreditation Process for Businesses with In-House Systems (Non-Transferable)

VAT-registered businesses with in-house systems must work with their developers to have their systems accredited. Accreditation can be initiated via the following link: <https://tap.sandbox.taxcore.online/DeveloperRegistration/AccreditationForm>. This process may take some time, so taxpayers are advised to ensure that their developers review all technical and administrative requirements early to allow sufficient time for any necessary changes before enrollment.

2. Accredited EFD Systems for Businesses Without Existing Systems

Businesses that do not have an invoicing system in place, or those maintaining manual sales records, must obtain an accredited EFD system. A list of accredited vendors offering Point of Sale (POS) or invoicing systems can be found here: <https://customsinlandrevenue.gov.vu/taxes-and-licensing/vsms.html#accredited-efd-components>.

Taxpayers may also use the web-based Point of Sale system, also known as the Virtual Sales Data Controller (V-SDC), which is already accredited. A step-by-step guide for accessing the

VANUATU GOVERNMENT

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web-based POS system is available via this link:

<https://tap.sandbox.taxcore.online/help/view/1636340390/Accessing-V%2DSDC-API/en-US>

Step 3: Enrollment and Accessing the Taxpayer Administration Portal

1. Taxpayer will receive an email notification from the department containing login credentials and setup details.
2. The taxpayer or authorized person must set up their username, password, and two-factor authentication (2FA). They will need to download an authenticator app from the Play Store or App Store to complete the setup.
3. Once authentication is complete, the taxpayer/authorized person can log into the Taxpayer Administration Portal.
4. From the portal, the taxpayer/authorized person can request a secure element. Two types of secure elements are available:
 - a) Smart Card – Functions both offline and online. Recommended for businesses with high daily sales transactions.
 - b) PFX Digital Certificate – Functions online only. Recommended for businesses with smaller or less frequent transactions.

Step 4: Personalization Process

Once the request for a smart card or digital certificate has been submitted and approved, the personalization process begins. This process includes the following steps:

1. Entering taxpayer business information into the card or digital certificate. This includes the Taxpayer Identification Number (TIN) and other required details.
2. The personalization officer activates the card. A taxpayer may have multiple cards or digital certificates depending on the number of business points of sale (POS).
3. The smart card or digital certificate is issued to the taxpayer or authorized person. A cover letter is provided, containing important security information needed to activate the card for business use.

Step 5: Completion

Upon completing all the steps outlined above, the taxpayer becomes fully compliant with the VSMS. They can now issue fiscal invoices to their clients in accordance with Vanuatu tax compliance requirements.

