

Department of Customs and Inland Revenue
 Rue Carnot, PMB 9012, Port Vila, Vanuatu
 For all General Enquires contact: Tel: (+678)33091, VoIP 2317
 Email: irtps@vanuatu.gov.vu
 Website: <https://customsinlandrevenue.gov.vu>



V A N U A T U
CUSTOMS & INLAND REVENUE
SERVICE DE LA DOUANE ET DES
CONTRIBUTIONS INDIRECTES

Non-Tax Approved Due Dates – 2025

Tax Type	Due Dates (for File lodgments and Making Payments)
Turnover Tax 4 th Quarter 2024 (Oct – Dec)	14 th January 2025
Business Licenses Renewal (Includes 1 st Installment only for specified Categories)	31 st January 2025
Liquor licenses	
Road Tax	31 st March 2025
Turnover Tax 1 st Quarter of 2025 (Jan – March)	14 th April 2025
Rental Tax - 1 st Chargeable Period (Dec 2024 – May 2025)	30 th June 2025
Turnover Tax 2 nd Quarter of 2025 (April – June)	14 th July 2025
Business licenses 2 nd Installment (only for specified Category)	31 st July 2025
Turnover Tax 3 rd Quarter of 2025 (July – Sep)	14 th October 2025
Tax Agent Renewal	09 th December 2025
Rental Tax – 2 nd Chargeable Period (1 st June 2025 – 30 th Nov 2025)	29 th December 2025
Turnover Tax 4 th Quarter of 2025 (Oct - Dec)	14 th January 2026
Gaming & Casino	Returns dues On or before the last working day of the Succeeding month, (on Monthly basis).
Interactive game	
Lottery	

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Business Licenses Renewal

For renewals business license, fees are charged according to the previous year's gross turnover.

Any business that fails to renew its license after the 31st **January 2025** will be penalized at a growing rate of **10%** of every month that the fee was due until it is settled.

Turnover Tax

Turnover Tax is file on a quarterly basis. All late filings are subjected to a Penalty fee of 10% of every month + Turnover Fee

Liquor Licenses Renewal

The liquor license fee is charged according to the different categories it falls under.

A penalty fee of 10% will be charged to the liquor license every month from the due date up to 3 months.

Payments not made within that period will lead to cancellation of the liquor license.

Rent Tax

We prefer and encourage all taxpayers to file and pay on time. However, if you do file or pay late, penalties and/or interests will be charged as follows:

If you file after the approved due date:

→ A late filing penalty of VT30,000 (for an individual) or VT50,000 (for an entity);

If you pay after the approved due date:

→ A late payment penalty of 5% of the total that should have been paid and

If the business does not operate or earns no income during a particular return period a nil return must still be filled by the due date.

Approved By:


Collins GESA

Acting Director of Customs and Inland Revenue



Date: 31st December 2024

Value Added Tax (VAT) Approved Due Dates – 2025

Monthly Returns for:	Due Dates (for both filing returns and making payments)
November 2024	6 January 2025
December 2024	27 January 2025
January 2025	27 February 2025
February 2025	27 March 2025
March 2025	28 April 2025
April 2025	27 May 2025
May 2025	27 June 2025
June 2025	28 July 2025
July 2025	27 August 2025
August 2025	29 September 2025
September 2025	27 October 2025
October 2025	27 November 2025
November 2025	5 January 2026
December 2025	27 January 2026

Quarterly Returns for:	Due Dates (for both filing returns and making payments)
October to December 2024	27 January 2025
January to March 2025	28 April 2025
April to June 2025	28 July 2025
July to September 2025	27 October 2025
October to December 2025	27 January 2026

We prefer and encourage all taxpayers to file and pay on time. However, if you do file or pay late, penalties and/or interests will be charged as follows:

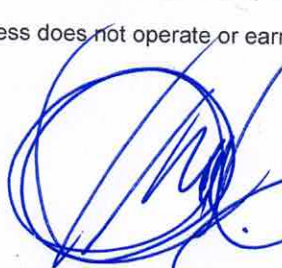

If you file after the approved due date:

→ A late filing penalty of VT30,000 (for an individual) or VT50,000 (for an entity).

If you pay after the approved due date:

→ A late payment penalty of 5% of the total that should have been paid.

If the business does not operate or earns no income during a particular return period a Nil Return must still be filled by the due date.

Approved By: **Collins GESA**
 Acting Director of Customs and Inland Revenue

Dated: 31st December 2024

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Ol stret taem blong Value Added Tax (VAT) - 2025

Pepa blong VAT blong manis blong:	Stret taem (blong givim mo pem)
Novemba 2024	6 Jenuware 2025
Disemba 2024	27 Jenuware 2025
Jenuware 2025	27 Februari 2025
Februari 2025	27 Maj 2025
Maj 2025	28 Epril 2025
Epril 2025	27 Mei 2025
Mei 2025	27 Jun 2025
Jun 2025	28 Julae 2025
Julae 2025	27 Ogis 2025
Ogis 2025	29 Septemba 2025
Septemba 2025	27 Oktoba 2025
Oktoba 2025	27 Novemba 2025
Novemba 2025	5 Jenuware 2026
Disemba 2025	27 Jenuware 2026

Pepa blong VAT everi tri manis:	Stret taem (blong givim mo pem)
Oktoba to Disemba 2024	27 Jenuware 2025
Jenuware to Maj 2025	28 Epril 2025
Epril to Jun 2025	28 Julae 2025
Julae to Septemba 2025	27 Oktoba 2025
Oktoba to Disemba 2025	27 Januware 2026

Mobeta sapos ol man we oli pem takis oli karem pepa I kam mo pem long stret taem blong hem. Be sapos oli no karem I kam o pem long stret taem blong hem, bambae I gat faen mo / o inters blong pem, olsem;

Sapos yu karem I kam long stret taem blong hem:

→ Wan faen blong VT30,000 (sapos yu wan man/woman) or VT50,000 (Sapos yu wan kampani) from we yu let; mo tu

Sapos yu pem afta long stret taem blong hem:

→ Wan faen blong 5% blong tetel amaon we yu shud pem from we yu pem let; mo tu

Sapos bisnes I no wok o mekem eni mane long wan long ol taem we I stap antap, bambae yu mas stil givim pepa long VAT long stret taem blong hem be yu raetem 'NATING' long hem.

Approved By:

Colias GESA

Aktिंग Daereketa blong Kastoms mo Inlan Revenu



Dated: 31st Disemba 2024

Taxe sur la Valeur ajoutée (TVA) – Dates d'échéance fixées pour 2025

Déclarations mensuelles:	Dates d'échéance (de dépôt comme de paiement)	Déclarations trimestrielles:	Dates d'échéance (de dépôt comme de paiement)
Novembre 2024	6 Janvier 2025	Octobre à Décembre 2024	27 Janvier 2025
Décembre 2024	27 Janvier 2025		
Janvier 2025	27 Février 2025		
Février 2025	27 mars 2025	Janvier à Mars 2025	28 Avril 2025
Mars 2025	28 Avril 2025		
Avril 2025	27 Mai 2025		
Mai 2025	27 Juin 2025	Avril à Juin 2025	28 Juillet 2025
Juin 2025	28 Juillet 2025		
Juillet 2025	27 Août 2025		
Août 2025	29 Septembre 2025	Juillet à Septembre 2025	27 Octobre 2025
Septembre 2025	27 Octobre 2025		
Octobre 2025	27 Novembre 2025		
Novembre 2025	5 Janvier 2026	Octobre à Décembre 2025	27 Janvier 2026
Décembre 2025	27 Janvier 2026		

Nous invitons tous les contribuables à déposer leur déclaration et à s'acquitter de leur paiement conformément aux dates d'échéance – c'est préférable. Faute de quoi, en cas de retard, des pénalités et/ou des intérêts de retard seront imputés comme suit:

Si vous déposez votre déclaration après la date d'échéance fixée :

- Une pénalité de retard de VT30 000 (pour une personne physique) ou de VT50 000 (pour une personne morale); et

Si vous payez après la date d'échéance fixée :

- Une pénalité de retard de 5% du montant total qui aurait dû être payé; et

S'il n'y a pas d'activité ou aucune rentrée d'argent au cours d'une période de déclaration particulière, il faut tout de même déposer une déclaration avec la mention 'NEANT' à la date d'échéance prévue.




Collins GESA

Directeur par interim services de la Douanes et des Contributions Indirectes
 Port Vila, 31st December 2024