

<b>Jurisdiction's name:</b>	<b>VANUATU</b>		
<b>Information on Tax Identification Numbers</b>			
<b>Section I – TIN Description</b>			
<p>The Customs and Inland Revenue is mandated by section (3) and (4) of the Tax Administration Act (TAA) to issue Tax Identification Numbers (TIN) to individuals and entities after having satisfied of the TIN requirements. The Tax Administration Act became effective from 1<sup>st</sup> January 2020.</p> <p>Schedule 3 of the Tax Administration Act outlines that the following persons are eligible to apply for a TIN:</p> <ol style="list-style-type: none"> <li>1) A person who becomes subject to a Tax Law</li> <li>2) A person required to apply for a Business License under the Business License Act (Cap 249)</li> <li>3) A person applying for a Motor Vehicle Driver's License</li> </ol> <p>A person can only have one TIN at any time. For example, only one Tax Identification number can be issued to a particular person who possess a driver's license, has a number of business licenses and is a Value Added Tax (VAT) registered person.</p> <p>The Tax Identification Numbers can only change if there is a change in the nature of your business operations (for e.g. from being sole trader to a limited company) and it can only be cancelled if you are being deceased or have used false documents/information to acquire a TIN.</p> <p>As of year 2020, Vanuatu has started to issue Tax Identification Numbers to all Registered Financial Institutions (RFI) with Tax Identification Numbers for the purpose of CRS.</p>			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
<b>Individuals</b>	Yes	<b>Entities</b>	Yes
<b>Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.</b>			
<b>Response:</b>			
<b>Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.</b>			
<b>Response:</b>			
<b>Section II – TIN Structure</b>			
Vanuatu TIN structure is systematically generated by the Revenue Management System (RMS)			
<b>Section III – Where to find TINs</b>			
<p>You can find the TINs on the following documents: -</p> <ol style="list-style-type: none"> <li>1) Business License Certificates</li> <li>2) VAT Certificates</li> <li>3) Driver's License</li> <li>4) Tax Clearance Certificates</li> </ol>			

Attached are two scan documents for your information

**Section IV – TIN information on the domestic website**

[https://customsinlandrevenue.gov.vu/images/TAA/Tax\\_Administration\\_Act\\_No\\_37\\_of\\_2018.pdf](https://customsinlandrevenue.gov.vu/images/TAA/Tax_Administration_Act_No_37_of_2018.pdf)

**Section V – Contact point for further information**

Vanuatu Competent Authority  
Private Mail Bag 9012  
Port Vila  
Vanuatu

Telephone contact: +678 33094  
Email: [yca@vanuatu.gov.vu](mailto:yca@vanuatu.gov.vu)



**Tax Identification Number**

VANUATU GOVERNMENT  
 La Casa Building, Lini Highway, PMB 9012, Port Vila  
 For all Taxpayer Services enquires contact:  
 Tel. (+678) 33090 / 33091  
 Email: irtps@vanuatu.gov.vu  
 http://customsinlandrevenue.gov.vu



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

**Business Licence No and TIN:** 654321 123456

Business Licence Act [CAP 173]

Licensing Authority: Ministry of Finance and Economic Management  
 Autorité habilitée à délivrer la patente

Year of period of Licence / Durée de Validité: 2021

Name of Licensee(s) / Proprietor of Business	Nom du (des) commerçant(s) patenté(s) Propriétaire du Commerce	Mr. John T. Williams
Name of Business / (if different from above)	Dénomination du Commerce (Si différente de ci-dessus)	Mr. J. Williams Motors & Commerce

Premises Licensed: **Bladinier Estate**  
 A separate licence is required for separate premises and categories  
 Local concerné et chaque catégorie doivent faire l'objet d'une patente

Business class and category licensed	Category Ref Ref de catégorie	Conditions
Business security and protective services		See the ACT/2017

DUE DATE	VATU FEE AMOUNT	RECEIPT NUMBER	AMOUNT PAID	RECEIPT DATE
Total Fee	10,000	N/A	0	12/20/2021
Payable	10,000			

Date of issue:  
 Patente délivrée le: \_\_\_\_\_

Issued By:   
 Director of Customs and Inland Revenue

Issuing Office Stamp  
 Imprimé du bureau délivrant la patente

**Notice:** Section 19 (5) of the Business Licence Act No. 19 of 1999 requires proprietors of business to notify the licensing authority of any changes occurring during the licensing year in the nature or extent of the business which would render the proprietor liable to a different licence fee. Proprietors should therefore keep adequate records on number of non citizens employed in the business and income which is not subjected to VAT in order to be able to fulfil this statutory requirement.

**Avis:** Conformément au paragraphe 5 de l'article 19 de la loi sur les Patentes Commerciales No. 19 de 1999, les titulaires d'une patente se doivent de prévenir le bureau des licences s'il y a quelques modifications à la nature ou à l'extension de leur commerce ayant leur effet de les soumettre à une nouvelle catégorie de patente. Les commerçants sont donc invités consigner les données (valeur des importations et nombre de personnes employées dans le commerce notamment le chiffre d'Affaires annuel) qui leur permettront de satisfaire à cette obligation légale.

GOD YUMI STAMPA