

Vision

To be recognized as competent in customs and tax administrations

Mission

For the good of Vanuatu, collect revenue, protect our borders and facilitate legitimate trade

Values

- Effective leadership
- Result focus
- Continuous improvement & learning
- Design in quality & prevention
- Partnership improvement
- Valuing employees
- One organization

Key Points

- What is a Revenue Tribunal
- Member of a Revenue Tribunal
- How to apply for a review of a reviewable decision
- Communication of Tax Agents & the Tax office
- Limitation on providing Tax Agent Services
- Cancellation of Tax Agent Registration
- Licensed Bookkeepers

For further information contact Inland Revenue office using the details below:

Department of Customs & Inland Revenue

P.M. Bag 9012
Port Vila
Vanuatu

Phone: +678 24573 or 33091, Voip: 2317
Email: irtps@vanuatu.gov.vu
Facebook: <https://www.facebook.com/VuDCIR>
Website : <https://customsinlandrevenue.gov.vu>



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

Revenue Tribunal



Tax Administration Act

Revenue Tribunal Members

The revenue Tribunal consists of the following members:

- a) a Judge of the Supreme Court as the chairperson of the Tribunal; and
- b) Such other member appointed by the Minister who satisfy and of the following:
 - i) A legal practitioner under the legal Practitioners Act (CAP 119) who has significant experience in tax. Customs.
 - ii) A qualified accountant who has significant experience tax matters
 - iii) A person previously engaged as a taxation or customs officer with experience in tax or customs matters
 - iv) An individual, including individual outside Vanuatu, who has special knowledge, experience, or skills relevant to the functions of the Revenue Tribunal.

A member is appointed to the Revenue Tribunal for a term of 5 years and is eligible for re-appointment.

Apply for Review of Reviewable Decision

Any person who is dissatisfied with a reviewable decision may apply to the Revenue Tribunal for review of the decision.

You as an objector must send your notice of reviewable decision filed in approve form to the Revenue Tribunal.

An application must filed within 28 days after the person making the application has been served with notice of the reviewable decision.

An applicant to the Revenue Tribunal must serve a copy of the application to the Director within 7 days of filling the application with the Tribunal.

Hearings of the Revenue Tribunal

The Chairperson may make rules for the conduct of hearings before the Revenue Tribunal.

During the hearing of the case the tribunal will form its opinions and may confirm or reverse the assessment , or increase or reduce the application assessment and the tribunal is not bound by the rules of evidence but may inform itself on any matter in such manner as it thinks appropriate.

Decision of Revenue Tribunal

The Revenue Tribunal must hear and determine an application under section 72 for review of a reviewable decision and make a decision on the application.

The decision of the Revenue Tribunal must include the reasons for the decision and its findings on material questions of fact and evidence or other material on which those findings were based.

The Revenue Tribunal must:

- Make a written decision on an application for review as soon as practicable after the hearing has been completed; and
- Serve a copy of its decision on each party to the proceeding within 7 days of making the decision.



Please contact our office should you require more information's on any of our brochures