

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 Tax Agent
- How to register as a Tax Agent
- Renewal of Tax Agent Registration
- Communication of Tax Agents & the Tax office
- Limitation on providing Tax Agent Services
- Cancellation of Tax Agent Registration
- Licensed Bookkeepers

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Tax Agents





WHAT IS A “TAX AGENT”

Section 76 of the TAA provides that a Tax Agent can be an individual, partnership or company wanting to provide tax agent services.

A company means a body corporate.

Tax agent services include:-

- the preparation of tax returns on behalf of taxpayers;
- the preparation of notices of objection on behalf of taxpayers in relation to the tax laws;
- the provision of advice to taxpayers on the application of the tax laws;
- representing taxpayers in their dealings with the Department in relation to the tax laws;
- the transaction of any other tax-related business on behalf of taxpayers with the Department in relation to the tax laws

How to REGISTER AS A TAX AGENT (SECTION 77)

An individual, partnership or company wishing to provide tax agent services may apply to the Director for registration as a tax agent.

The application must be made in the approved form with the prescribed fee.

The Director may approve the application if the applicant is fit and proper to carry out the duties of a Tax Agent. These conditions are specified in section 77 of the TAA.

The Director upon approval of the application serves a written notice of the decision of the application to the applicant within 28 days from the date the application was filed.

The initial registration of a person as a tax agent is valid for the period commencing on the date of registration and ending on the next following 31st December and can be renewed.

Renewal of Tax Agent Registration (Section 78)

Application for renewal of a tax agent must be made in the approved form with the prescribed fee by the 7th of December of each year or any later date as the Director may allow.

Communication (Section 79)

Any communication between the registered Tax Agent and the Director, in terms of filing a tax return or other document on behalf of the taxpayer, or otherwise communicate with the Director on behalf of the taxpayer is deemed to be carried out by the taxpayer.

Should the tax return filed or communication made is false or misleading, and it is proven that the fault was done by the registered Tax Agent; then it is deemed that the Tax Agent is responsible.

Limitation on providing tax agent services (Section 80)

No other person other than a registered Tax Agent can demand or receive any fee for providing tax agent services unless that person is a legal practitioner providing tax agent services in the course of undertaking legal work other than the services specified in paragraph (a) of the definition of tax agent services in section 76.

Cancellation of tax agent registration (Section 81)

Once a Tax Agent no longer wishes to renew their registration, they must notify the Director in writing within 7 days of ceasing to meet the conditions in section 77 of the TAA.

Licensed book keepers (Section 82)

This section provides for the licensing of book-keepers. This is separate from tax agent registration as a tax agent does not necessarily prepare the financial accounts of their client.

The section provides that the Minister may prescribe in the Regulations procedures for licensing, standards of conduct, fees, and penalties as may be necessary for the good management of any person who provides book-keeping, accounting or other services directly or indirectly related to compliance with a tax law.

Regulations will be developed in consultation with industry in the future if required.

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