

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

VANUATU

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of acceptance deposited with the Secretary General of the OECD on 23 August 2018 - Or. Engl. *(in force since 1 December 2018)*

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Business Licence fees (including turnover tax);
 - . Casino fees and taxes;
 - . Gaming fees and taxes;
 - . Internet gaming fees and taxes;
 - . Lottery taxes.
- . **Article 2, paragraph 1.b.iii.B:** Stamp duties.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise duties.
- . **Article 2, paragraph 1.b.iii.E:**
 - . Vehicle registration and transfer fees and taxes;
 - . Road taxes.
- . **Article 2, paragraph 1.b.iii.F:** Stamp duties.
- . **Article 2, paragraph 1.b.iii.G:** Rent tax.

ANNEX B – Competent Authorities

The Minister of Finance or his or her authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the citizenship of Vanuatu, and any legal person, company, partnership or association deriving its status as such from the laws in force in Vanuatu.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>