



REPUBLIC OF VANUATU

BUSINESS LICENCE ACT [CAP 249]

Business Licence Application Form Order No. 198 Of 2011

In exercise of the powers conferred on me by subsection 4(1) of the Business Licence Act [CAP 249], I, BEN W. LEESHI, Director of the Department of Customs and Inland Revenue, make the following Order.

1 Interpretation

In this Order, unless the context otherwise requires:

Act means the Business Licence Act [CAP 249];

exempted business means a business that is exempted from a business licence under paragraph 2(1)(a) of the Act;

liable business means a business:

- (a) with an annual turnover of VT4 million or more; and
- (b) that is carrying out a taxable activity within the meaning of section 4 of the Value Added Tax Act [CAP 247] and is registered under section 12 of that Act.

2 Application form for exempted business and business with annual turnover of less than VT4 million

The application form for an exempted business and a business with an annual turnover of less than VT4 million is set out in Schedule 1.

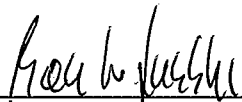
3 Application form for liable business

The application form for a liable business is set out in Schedule 2.

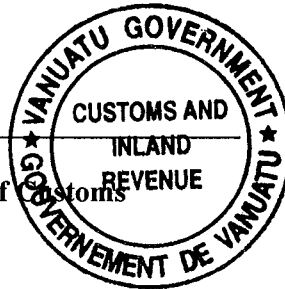
4 Commencement

This Order commences on the day on which it is made.

Made at Port Vila this 7 day of October, 2011.



BEN W. LESSHI
Director of the Department of Customs
and Inland Revenue



SCHEDULE 1
REPUBLIC OF VANUATU –
BUSINESS REGISTRATION APPLICATION FORM
For businesses with annual turnover of less than VT 4 million

For Official Use											
CT N° Issued											Certificate Number

1. Year 2. Registration Area (local government/municipality)

3. **Business name** – Print your full name or the name of the company registered with VFSC

4. **Names of business owners** – Print the names of all legal owners of the business

5. **Contact details**

	Contact Person
	Mailing address
	Telephone number(s)

6. **Declaration concerning annual earnings** – I _____ (print name) declare that (a) the total turnover (gross sales) achieved by the above mentioned business from all of its business activities during the past calendar year did not exceed VT 4.0 million, and (b) I expect total turnover for the coming calendar year will also not exceed this amount. Total business turnover during the past calendar year was (please tick one box):

< VT 1 million
 1- 2.5 million
 2.5 – 3.99 million

7. **Business activities to be carried out during the coming year** – Using the information provided in Appendix A, list every business category you expect to generate turnover in this calendar year

Category	Description of activities	Location

8. **Number of employees** – Identify the number of people you expect the business will employ during the coming year:

	Ni-Van	N/C (Non Citizen)
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Full Time:		
Part Time:		

9. If you are considered a foreign investor under the Foreign Investment Act, have you attached a copy of your foreign investment approval certificate?

<input type="checkbox"/>	n/a	<input type="checkbox"/>	Yes
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10. **Foreign owners engaged in the business** – If you ticked “yes” to Q.9, identify the names and positions of all owners, principals or partners that are resident in Vanuatu and are engaged in the business:

Full Name	Position

11. **Declaration** – I declare that the information given on this form is true and correct.

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Name of authorized person

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Signature

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Date

APPENDIX A – BUSINESS CATEGORIES

Category		Example of types of activities included in the category
A	Mining, Quarrying and Logging	Quarrying; mining for mineral; logging activities.
B	Manufacturing Industries and Trade	Meat processing; baking; manufacturing of food products or animal feed; manufacture of alcoholic and non-alcoholic beverages; manufacture of tobacco products, sawmilling and manufacturing of wood products; manufacture of artefacts and decorative products; manufacture of soap and cleaning products; boat building and repair; tailors and dressmakers; jewellers; air conditioning and refrigeration; other types of manufacturing.
C	Construction Industries and Trade	General and specific trade contractors; artisans working alone (or with up to two apprentices – bricklayers, painters, decorators, jobbing builders, masons, plumbers, welders, fitters, turners); motor vehicle repair; other construction
D2	Retailers and wholesalers	Retailers, wholesalers and butchers operating from a physical premises.
D3	Accommodation, restaurants and bars	Hotels, motels and bungalows; restaurants, cafes, takeaway outlets and bars.
D5	Mobile vendor	Open air vendors, mobile shops and door-to-door sales of items.
E	Transportation and tourism support services	Boat owners and operators; fishing boat charters; seaport agents; bus, taxi and other road transport operators; support services to air transport; storage and warehousing services; travel agents, tour operators and guides and other tourism support services; vehicle, boat and machinery rental services.
F	Financial services and other professional and business services	Finance providers; insurance agents and brokers; real estate agent; property manager; land and property developers, legal practitioner, accountants and bookkeepers; engineering practitioners and services; architectural practitioners and services; surveyors and draftsmen; geological and prospecting support services; business and financial services consultants; management services and consultants; advertising and marketing services; photocopying and duplicating services; typing and secretarial services; language translation and interpreting services, business security and protective services, debt collection; other business and administrative services.
G1	Human and animal health services	Medical practitioners; dental practitioners; optometrists; chiropractors; nursing services; masseurs and physiotherapists; midwives; veterinary services
G2	Personal, social and recreational and repair services	Cinema and theatre operators; video operators; compact disc or digital video disk operators; night club and dance hall operators; recreational and pleasure grounds and facilities; riding schools; driving schools; recreational sporting and social services; video cassette hiring and hire of video cassette recorders and television equipment; hire of compact disk (CD) digital video disk (DVD); hire of VCR and TV equipment; Laundry and dry cleaning services; barbers and hairdressing services; photographers and photo processing; repairs of electrical machines and electronic equipment; upholsterers; other repair services; vending machine owners; owners or operators of electronic and similar games; accounting teachers; language schools; lawn mowing and landscaping and nature services; typists working alone, domestic employment agencies, shopping services; schools and institutions conducted for profit.
I	Telecommunications, radio and television and utility services	Internet service providers; data and transaction processing; e-mail, voice mail and facsimile services including storage; radio and television broadcasting; water distribution and supply; electricity generation and distribution.
J	Artist and Sculptors	Artists, sculptors and other related activities
K	Planters, Farmers, Dairymen, Vegetable and Fruit Hawkers, and other Gardeners	Planters; cattle farmers; poultry farmers; piggery farmers; dairymen; stock breeders; vegetables & fruit hawkers; market and other gardeners; other related farming activities
L	Fishermen	Fishing

SCHEDULE 2
REPUBLIC OF VANUATU – BUSINESS LICENSE
APPLICATION FORM

For businesses with annual turnover of VT 4 million and over

For Official Use										
Date Application Received										Fee Due (VT)
Date Receipt Issued ¹										Total Fee Payable
CT N° Issued										Approved Licence No

¹ Note – a receipt acts as a provisional business license until an official business license certificate has been issued

1. Year

2. **License area** – Identify the municipality or local government for which a business license is being applied by ticking the appropriate box. Please note a separate application is required for each municipality and/or local government in which you conduct business

<input type="checkbox"/>	Port Vila	<input type="checkbox"/>	Luganville	<input type="checkbox"/>	Tafea province	<input type="checkbox"/>	Shefa province
<input type="checkbox"/>	Sanma province	<input type="checkbox"/>	Penama province	<input type="checkbox"/>	Malampa province	<input type="checkbox"/>	Torba province

Section 1 General information

3. **Language** – What is your preferred language for all correspondence? (Please tick a box)

<input type="checkbox"/>	English	<input type="checkbox"/>	French	<input type="checkbox"/>	Bislama
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4. **Business Name** – Print your full name or the name of the company registered with VFSC

5. **Type of business** – Please select which type of business entity you operate under (Please tick a box)

<input type="checkbox"/>	Sole proprietorship	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Limited company
<input type="checkbox"/>	Other (Please specify)				

6. **Names of shareholders** – For a partnership or company, print the full names of all partners and shareholders

Names	Nationality

7. Contact details

Mailing address
 Telephone number(s) office
 mobile
 e-mail address

8. Contact Person

9. Trade Names – If you use trading names different from the one shown above, please identify them here

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Section 2 Business activities

10. Type of Application – tick one box

<input type="checkbox"/>	New	<input type="checkbox"/>	Renewal
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10 (a) For a new application:

- Identify the commencement date of business activities
- If you are a limited company or sole proprietor/partnership, have you attached your Certificate of Incorporation or Business Name Registration Certificate?

<input type="checkbox"/>	n/a	<input type="checkbox"/>	Yes

10 (b) For a renewal:

- If you have changed your business name or shareholding/ownership during the last calendar year, have you attached your new Certificate of Incorporation or Business Name Registration Certificate?
- Total turnover for the last calendar year as per your VAT return (VT)

<input type="checkbox"/>	n/a	<input type="checkbox"/>	Yes

11. Business activities to be carried out during the licensing year (Jan-Dec) – Using the information provided in Appendix A, identify the business categories and activities you will carry out. Identify each location of all physical premises from which you will conduct the business activity. If this is a new application you will be assessed on the minimum fee level pro-rated according to your commencement date. If this is a renewal, you must allocate your total turnover for the last year across your business activities and locations. In instances where your annual turnover for a business activity and location is less than VT 4 million, you will be charged the minimum license fee rate. Businesses with a head office in a municipality and branches in other local government areas may submit a single application to cover all their operations. The application should be made to the municipality where the head office is located. If you are operating in the F category, you must also identify your estimated turnover for the current licensing year.

Business license category	Business activity	Location	Actual turnover last calendar year	Estimated turnover current licensing year	(for office use) License Fee

12. Total Number of Employees:

	Ni-Van	N/C (Non Citizen)
Full Time:		
Part Time:		

Section 3 Foreign ownership

13. If you are considered a foreign investor under the Foreign Investment Act, have you attached a copy of your foreign investment approval certificate?

<input type="checkbox"/>	n/a	<input type="checkbox"/>	Yes
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14. **Foreign owners engaged in the business** – If you ticked "yes" to Q.13, identify the names and positions of all non-citizen owners, principals or partners that are resident in Vanuatu and are engaged in the business

Full name	Position	(for office use)

15. **Declaration** – I declare that the information given on this form is true and correct.

Name of authorized person

Signature

Date

APPENDIX A – BUSINESS CATEGORIES & BUSINESS ACTIVITIES

Category	Description	Business License Activities
A	Mining, Quarrying and Logging	<ul style="list-style-type: none"> ▪ Mining for minerals ▪ Quarrying and other mining ▪ Logging
B	Manufacturing Industries and Trade	<ul style="list-style-type: none"> ▪ Abattoir and meat packing ▪ Canneries ▪ Oil mill ▪ Bakeries and confectioneries ▪ Manufacture of food products not elsewhere classified ▪ Manufacture of prepaid animal feeds ▪ Distilleries ▪ Breweries ▪ Manufacture of carbonated non-alcoholic beverages ▪ Manufacture of cordials and non carbonated or non-alcoholic beverages ▪ Manufacture of tobacco ▪ Sawmills, planing and other wood mills ▪ Artefacts and decorative small furnishing ▪ Manufacture of paper, paper products, printer and publisher ▪ Manufacture of chemicals, chemical products ▪ Manufacture of rubber and plastic products ▪ Manufacture of soap and cleaning preparations ▪ Shipbuilders and repairers ▪ Manufacturers of wearing apparels (dressmakers and tailors working alone or employing not more than two apprentices are licensed under category G) ▪ Jewellers ▪ Home manufacturer and purveyors of pies, meat balls, nems and similar prepared foods ▪ Home manufacturer of beverages of all kinds excluding ▪ Air conditioning and refrigeration ▪ Manufacture of cement, lime and plaster ▪ Manufacture of structural and fabricated metal products ▪ Other manufacturers not elsewhere classified
C	Construction Industries and Trade	<ul style="list-style-type: none"> ▪ General and specific trade contractors ▪ Artisans working alone (or with up to two apprentices – bricklayers, painters, decorators, jobbing builders, masons, plumbers, welders, fitters, turners) ▪ Computer network installation ▪ Motor vehicle repair shops ▪ Other construction industries and trade not elsewhere classified
D1	Import and re-export	<ul style="list-style-type: none"> ▪ Businesses that import and re-export goods without transforming them
D2	Retailers and wholesalers	<ul style="list-style-type: none"> ▪ Retailers ▪ Wholesalers ▪ Butchers

		<ul style="list-style-type: none"> ▪ Pharmacists and druggists ▪ Other wholesale and retail merchandising not elsewhere classified
D3	Accommodation, restaurants, bars and Takeaway	<ul style="list-style-type: none"> ▪ Hotels ▪ Motels ▪ Restaurants ▪ Cafés ▪ Bars ▪ Takeaway Outlets
D5 Reserve Investments	Open Air Vendors, Mobile shops and door-to-door sales	<ul style="list-style-type: none"> ▪ Open Air Vendors ▪ Mobile Shops ▪ Door-to-door sales
E1(a)	Air Transport	<ul style="list-style-type: none"> ▪ Air transport operators and carriers ▪ Airport Agents ▪ Helicopter Charters ▪ Aircraft Charters/Leased ▪ Other Support services to air transport
E1(b)	Sea Transport	<ul style="list-style-type: none"> ▪ Ship and boat owners and operators ▪ Shipping Agent
		<ul style="list-style-type: none"> ▪ Seaport agents ▪ Fishing Boat charters ▪ Other Support Services to Sea Transport
E1(c)	Land Transport	<ul style="list-style-type: none"> ▪ Bus Transport Operators ▪ Taxi Transport Operators ▪ Public Transport Operators ▪ Other Road Transport Operator ▪ Other Support Services to Land Transport
E2	Storage Facilities (Transport Support Services)	<ul style="list-style-type: none"> ▪ Storage and warehousing services ▪ Stevedoring and wharf facilities and services ▪ Customs agents ▪ Courier Services ▪ Freight Forwarding Services ▪ Container Freight Services ▪ Other transport support services
E3	Tourism Services	<ul style="list-style-type: none"> ▪ Travel agents ▪ Tour agents ▪ Local Tour Operators ▪ Game Fishing Tour Operators ▪ Other Tourism support services
E4	Rental & Hire Services	<ul style="list-style-type: none"> ▪ Vehicle Rental and Hire Services ▪ Plant and Machinery Rental and Hire Services ▪ Equipment Rental and Hire Services ▪ Boat Rental and Hire Services ▪ Other Rental and Hire Services
F1	Commercial bank	<ul style="list-style-type: none"> ▪ Commercial bank
F2	Other Financial Institutions	<ul style="list-style-type: none"> ▪ Trust Companies ▪ Financial Institutions ▪ Finance and Investment Companies
F3(a)		<ul style="list-style-type: none"> ▪ Domiciled Vanuatu Licensed Insurance Company
F3(b)		<ul style="list-style-type: none"> ▪ Non domiciled Vanuatu licensed insurance company
F3(c)		<ul style="list-style-type: none"> ▪ Insurance agents
F3(d)		<ul style="list-style-type: none"> ▪ Insurance brokers
F4	Other professional and business services	<ul style="list-style-type: none"> ▪ Real estate agent ▪ Property managers ▪ Land and property developers ▪ Legal practitioners ▪ Accounting practitioners ▪ Engineering practitioners and services ▪ Architectural practitioners and services ▪ Surveyors and draftsmen ▪ Core drilling, assaying geological and prospecting support services

		<ul style="list-style-type: none"> ▪ Business and financial services and consultants ▪ Book keeping services ▪ Management services and consultants ▪ Advertising and marketing services and consultants ▪ Photocopying and duplicating services ▪ Typing and secretarial services ▪ Language translation and interpreting services ▪ Business security and protective services ▪ Debt collection and credit rating services ▪ Other business and administrative services and agencies
G1	Human and animal health services	<ul style="list-style-type: none"> ▪ Medical practitioners ▪ Dental practitioners ▪ Optometrists ▪ Chiropractors ▪ Osteopaths ▪ Nursing services ▪ Masseurs and physiotherapists ▪ Midwives ▪ Veterinary services
G2	Personal, social and recreational and repair services	<ul style="list-style-type: none"> ▪ Cinema and theatre operators ▪ Video operators ▪ Compact disc or digital video disk operators ▪ Night Club and dance hall operators ▪ Recreational and pleasure grounds and facilities ▪ Riding schools ▪ Driving schools ▪ Recreational sporting and social services ▪ Video cassette hiring and hire of video cassette recorders and television equipment ▪ Hire of compact disk (CD) or digital video disk (DVD) ▪ Hire of VCR and TV equipment ▪ Hire of CD or DVD equipment ▪ Laundries, Laundromats, dry cleaning ▪ Beauty salons and centres' ▪ Barbers and hairdressing services ▪ Photographers ▪ Photo processing and photographers ▪ Repairs of electrical machines and electronic equipment ▪ Upholsterers ▪ Other repair services ▪ Vending machine owners ▪ Owners or operators of electronic and similar games ▪ Account teachers and language tuition ▪ Lawn mowing ▪ Landscaping and nature services ▪ Typists working alone ▪ Domestic employment agencies ▪ Shopping services ▪ Subscription libraries ▪ Schools and institutions conducted for profit
I1	Electricity	<ul style="list-style-type: none"> ▪ Electricity generation ▪ Electricity distribution
I2	Telecommunications, telegraphic and communication service companies and providers	<ul style="list-style-type: none"> ▪ National and/or international telephone service providers ▪ Internet Service Providers ▪ Data and transaction processing ▪ Electronic mail, voice mail facsimile services, including store and forward, store and retrieve

I3	Water works, distribution and supply companies and providers	<ul style="list-style-type: none"> ▪ Water works, distribution and supply companies and providers
I4	Radio and television broadcasting companies and providers	<ul style="list-style-type: none"> ▪ Radio broadcasting ▪ Television production, broadcasting and providers ▪ Television providers
J	Artist and Sculptors	<ul style="list-style-type: none"> ▪ Artists ▪ Sculptors ▪ Other related activities
K	Planters, Farmers, Dairymen, Vegetable and Fruit Hawkers, and other Gardeners	<ul style="list-style-type: none"> ▪ Planters ▪ Cattle Farmers ▪ Poultry Farmers ▪ Piggery Farmers ▪ Dairymen ▪ Stock Breeders ▪ Vegetables & Fruit Hawkers ▪ Market and other Gardeners ▪ Other related Farming Activities
L	Fishermen	<ul style="list-style-type: none"> ▪ Fishing

Annual Fees

Category	Fee (in Vatu)
A, B, C, D, E, F3, G, I	<ul style="list-style-type: none"> ▪ 20,000 for gross turnover of 4 million to less than 10 million; 50,000 for gross turnover of 10 million to less than 20 million; 100,000 for gross turnover of 20 million to less than 50 million; 250,000 for gross turnover of 50 million to less than 100 million; 500,000 for gross turnover of 100 million to less than 200 million; 1,000,000 for gross turnover of 200 million or more.
F1	<ul style="list-style-type: none"> ▪ 7.00% of turnover for the licensing year subject to a minimum fee of 5,500,000
F2	<ul style="list-style-type: none"> ▪ 5.00% of turnover for the licensing year subject to a minimum fee of 330,000
F4	<ul style="list-style-type: none"> ▪ 5.00% on quarterly zero rated turnover
J, K, L	<ul style="list-style-type: none"> ▪ 50,000 for gross turnover of 10 million to less than 50 million; 250,000 for gross turnover of 50 million to less than 200 million; 1,000,000 for gross turnover of 200 million or more.