



VANUATU

Vanuatu - Mixed (Common, French civil and Customary law)

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Incorporating a company in Vanuatu

Vanuatu taxes

If you want to incorporate in Vanuatu, this will tell you about tax laws in Vanuatu for an International Company, which is the most common company structure in Vanuatu.

Vanuatu does not tax corporate income. This means that both income accrued onshore and offshore, from our research, and these things do change, is not taxable. A Vanuatu International Company may have restrictions to trade within the territory. Vanuatu ranks 1st overall with regards to CIT globally. An annual business licence fee of US\$ 300 may apply.

An International Company in Vanuatu may have one or more shareholders and one or more directors. Corporate shareholders and directors are permitted. Nominee shareholders and directors are allowed. Names of beneficiaries, shareholders and directors are not publicly disclosed. Local secretary is not required. A registered agent is required. There is no minimum capital required and bearer shares may be issued. Financial records must be kept, but there is no requirement to file annual return and accounts to Vanuatu authorities.

The valued added tax rate in Vanuatu is 12.50%, which ranks Vanuatu as 1st overall with regards to VAT globally. In terms of other taxation, an employer will contribute 6% to the equivalent of a social security fund and an employee will contribute 6%.

Thin capitalisation laws are not in play. Thin capitalisation refers to any type of laws on companies' debt-to-asset ratios. Dividends paid or received are tax-exempt. A dividend is payments of a earnings of the legal entity, decided by the board of directors, to a class of its shareholders. Dividends can be either stock, cash, or property. Capital Gains are not taxed in Vanuatu. A capital gains tax is levied on the profits that a corporation or natural person realizes when they sell sells a capital asset for a price that is higher than the purchase price.

There are no withholding taxes in Vanuatu. This means that any kind of payment, such as dividends, interests, royalties or fees, to non-residents are not subject to taxation.

There is no known tax on wealth in Vanuatu. There are no known inheritance, transfer and real property taxes in Vanuatu.

The above is not tax or legal advice for your specific situation. Incorporations.io can refer you to an accountant in Vanuatu who can advise you. Contact us today. Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Vanuatu is 12.5% which ranks 69 in the world.

- ✗ **Patent box**
- ✗ **RND credit**
- ✗ **Wealth tax**
- ✗ **Estate tax**
- ✗ **Transfer taxes**
- ✗ **Asset taxes**
- ✗ **Capital duties**

- 14** **Tax treaties**
- 0%** **Offshore Tax**
- 0%** **Corp rate**
- **Loss carryback years**
- **Corporate time**
- 12.5%** **VAT rate**
- 0%** **Capital gains**
- 2018** **AEOI planned**

Vanuatu Legalese

The underlying legal code in Vanuatu is mixed (common, french civil and customary law) law. You will want to get some local advice as to how to best structure a company in Vanuatu. E-signatures are allowed.

The letters VU is for Vanuatu and the most common company type in Vanuatu is a Private Limited Liability Company.

It typically takes about 1 Day to put together the paperwork and file a Private Limited Liability Company in VU. The minimum share cap is 0, This means you don't have any minimum share capital. The types of consideration you can use to setup your business is often legal tender.

Yes, one is allowed to re-domicile a Private Limited Liability Company from VU. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a Private Limited Liability Company in VU by yourself. Corporate Shareholders are encouraged, which means you can have a corporate shareholder. Foreign ownership is tolerated, up to 100% of the ownership of the legal entity.

A legal entity is only required to have one director. Furthermore, corporate directors are permitted. Directors should not expect to be private, as they are disclosed. There is a body of law which requires companies to hold an annual meetings of shareholders.

A registered office is a requirement, whom the company will pay yearly, for an office which can receive litigation or other legal process on behalf of the company. A related requirement, a corporate secretary is another cost you will need to incur.

There is a Consequently, there is oftentimes a requirement to have these accounts audited.

Overall we think Vanuatu is a good option and have given it a score of 81 as an IO score, using the Incorporations.IO proprietary formula.

- ✓ **Directors not disclosed in a public registry**
- ✓ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✓ **Corporate director permitted**
- ✗ **Local Secretary not required**
- ✓ **Local Director not required**
- ✓ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 1 Day to form**



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Country Info



🚩 National Flag of

**Ripablik blong Vanuatu
(bis)**

**Republic of Vanuatu
(eng)**

**République de Vanuatu
(fra)**

\$ Currency

VUV

📞 Area Code

+678

🏰 Capital

Port Vila

📍 Region

Melanesia

🌿 Native Languages

Bislama

English

French