

REPUBLIC OF VANUATU

BILL FOR THE TAX ADMINISTRATION (AMENDMENT) ACT NO. OF 2026

Explanatory Note

This Bill amends the Tax Administration Act No. 37 of 2018 (“the Act”).

Vanuatu’s laws generally reflect FATF standards by criminalising money laundering and terrorist financing and providing for financial reporting, beneficial ownership, asset confiscation and international cooperation. However, gaps remain and full compliance has not yet been achieved. This Bill is required to address those gaps and ensure that Vanuatu fully complies with the FATF standards.

The key feature of this Bill is to include the Lotteries Act [CAP 205], Interactive Gaming Act [CAP 261], Gaming Control Act [CAP 172] and Casino Control Act [CAP 223] as tax laws in Schedule 2 of the Tax Administration Act No. 37 of 2018.

This amendment is necessary to:

- (a) apply the Tax Administration Act to the administration and enforcement of taxes, licence fees, levies, penalties and other revenue payable under the gambling legislation;
- (b) establish a single and consistent framework for administering gambling-related revenue; and
- (c) improve compliance, enforcement and revenue collection without changing the licensing, regulatory or operational requirements under the gambling legislation.

Minister of Finance and Economic Management



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An Act to amend the Tax Administration Act No. 37 of 2018.

Be it enacted by the President and Parliament as follows:

1 Amendment

The Tax Administration Act No. 37 of 2018 is amended as set out in the Schedule.

2 Commencement

This Act commences on the day on which it is published in the Gazette.

SCHEDULE

AMENDMENTS OF THE TAX ADMINISTRATION ACT NO. 37 OF 2018

1 At the end of Schedule 2

Add

- “7. Casino (Control) Act [CAP 223]
- 8. Lotteries Act [CAP 205]
- 9. Vanuatu Interactive Gaming Act [CAP 261]
- 10. Gaming Control Act [CAP 172]”