



# **International Cooperation Procedures For NPO-related TF Cases**

**May 2026**

**LEGAL DEPARTMENT**

## 1. Purpose

To outline how the Vanuatu Financial Services Commission (VFSC), as Registrar of NPOs, engages with international partners to detect, prevent, and mitigate terrorism financing risks linked to non-profit organisations.

## 2. Scope

Covers:

- Cross-border donations, grants, and financial flows involving NPOs.
- International intelligence sharing and enforcement actions.
- Collaboration with FIUs, regulators, law enforcement, and security agencies abroad.

## 3. Legal Basis

This guidance is issued under -

- Section 15A, 15AA, 15AB and 15AC of the Charitable Associations (Incorporation) Act [Cap 140], and
- Part 7 and 7A of the Foundations Act No. 38 of 2009

## 3. Guiding Principles

- Transparency: Clear communication with domestic and international partners.
- Timeliness: Immediate reporting of urgent TF risks.
- Confidentiality: Secure handling of sensitive intelligence.
- Compliance: Alignment with FATF standards and Egmont Group protocols.
- Collaboration: Joint efforts with foreign regulators and FIUs to strengthen oversight of NPOs.

## 4. Procedures

### Step 1: Detection & Domestic Reporting

- VFSC monitors NPO activities and flags suspicious transactions.
- Suspicious activity reports (SARs) submitted to the Financial Intelligence Unit (FIU).
- FIU conducts analysis and confirms TF risk indicators.

### Step 2: Domestic Coordination

- FIU disseminates intelligence to Police, Tax/Customs, and Security Agencies.
- Police investigate suspected TF cases.

- Tax/Customs monitor cross-border flows.
- Security Agencies assess national security implications.

### **Step 3: International Notification**

- FIU, in consultation with VFSC, shares intelligence with foreign FIUs via the Egmont Secure Web.
- VFSC coordinates with international regulators overseeing NPOs in other jurisdictions.
- Alerts sent to donor countries and partner agencies to prevent misuse of funds.

### **Step 4: Joint International Investigations**

- VFSC supports FIU-led requests for information from foreign counterparts.
- Police collaborate with INTERPOL for cross-border criminal investigations.
- Tax/Customs liaise with World Customs Organization (WCO) networks to track suspicious flows.
- Security Agencies engage with regional security alliances to assess terrorism risks.

### **Step 5: Enforcement & Sanctions**

- VFSC suspends or deregisters the NPO.
- Police execute arrests and asset seizures.
- Tax/Customs impose penalties and block suspicious transfers.
- Security Agencies enforce restrictions on international funding channels.
- International partners may freeze assets or restrict cross-border donations.

### **Step 6: Ongoing Cooperation & Review**

- VFSC participates in regular information exchanges with FIU and foreign regulators.
- Lessons learned incorporated into updated AML/CTF protocols.
- Annual review ensures alignment with FATF recommendations and evolving TF risks.

## **5. Outcome**

This procedure ensures VFSC acts as the central coordinating authority for NPO oversight, while FIU leads intelligence sharing, and police, tax/customs and security agencies provide enforcement. International cooperation strengthens the ability to detect and disrupt cross-border TF risks, protecting both Vanuatu's financial system and global security.

Please contact the following person should you have any questions:

Mr. John Stephens Tougon  
Manager, Legal Department  
Email: [jstougon@vfsc.vu](mailto:jstougon@vfsc.vu)  
Phone: (678) 22247

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Branan Karae  
Commissioner

