



NOTICE TO ALL REAL ESTATE AGENCIES AND GENERAL PUBLIC IN VANUATU

Mandatory Stamp Duty on Sales and Purchase Agreements and Other Instruments Relating to Land Transactions

The Vanuatu Financial Services Commission (VFSC) hereby advises all real estate agencies, real estate businesses, property developers, legal practitioners, and all persons involved in land transactions throughout the Republic of Vanuatu that, pursuant to **Section 19 of the Stamp Duties Act [CAP. 68]**, all instruments chargeable with stamp duty must be presented to the VFSC for assessment and stamping before they are acted upon or processed.

Section 19 of the Act states that:

Section 19. Instruments not duly stamped inadmissible

"Except as aforesaid, no instrument executed in Vanuatu or, wherever executed, relating to any property situate or to any matter or thing done or to be done in any part of Vanuatu shall in any civil proceedings be pleaded or given in evidence or admitted to be good, useful or available in law or equity unless it is duly stamped in accordance with the law in force at the time when it was first executed"

"instrument" includes every written document which are liable to duty under the schedule of the Act. This would include Contracts, Tenancy agreements, Leases, Transfer of leases, Transfer of company shares, Power of Attorney, Transmissions, Trust Deeds, Declaration of Trusts, Mortgages, Cautions, Sales & Purchase Agreements and other documents determined by the Controller of Stamp Duties.

Accordingly, with immediate effect, all **Sales and Purchase Agreements** and **Contracts of Sale**, and all other instruments relating to the sale, transfer, assignment, or disposition of land or leasehold interests **must first be submitted to the VFSC for stamp duty assessment and stamping before they are processed by real estate agencies or lodged with the Ministry of Lands** before any further transactions.

This requirement applies to all land-related transactions, including but not limited to:

Port Vila

Companies House
Rue Bouganville
PMB 9023, Port Vila,
Vanuatu

Luganville

Millenium Building
PMB 9005, Luganville
Santo, Vanuatu

Penama

c/o Vanuatu Post
Saratamata,
East Ambae, Vanuatu

Malampa

c/o Malampa Provincial
Government Council
PO Box 22, Lakatoro
Malekula, Vanuatu

Tafea

c/o Tafea Provincial
Government Council
PO Box 28, Lenakel
Tanna, Vanuatu

