CIRCULAR	Circular No. 009 (Amended)
SUBJECT	**Annual Tonnage Tax and Registry Payments - Deadlines, Late Payment Charges, Service Restrictions and Waiver Procedure**
FROM	Office of the Maritime Administrator, Vanuatu International Shipping Registry
TO	All shipowners, managers, operators, Special Agents, mortgagees and parties responsible for Registry payments
AMENDMENT DATE	20 August 2026
EFFECTIVE DATE	Upon publication
STATUS	Version 2.0 - Consolidates the former Annual Tonnage Tax Payment Deadline notice and Circular No. 009 on Late Payment Penalties

Authority and legal status. This Circular is issued by the Maritime Administrator under the functions and powers conferred by the Maritime Act [CAP 131], as amended by the Maritime (Amendment) Act No. 21 of 2025, including section 10C where applicable, and any additional written authority lawfully applicable to the subject. It shall be read with applicable mandatory IMO instruments and controlled VISR policies. It does not convert a direct statutory power into a delegated power, transfer a function assigned by law to another State entity, or amend any valid appointment, concession or other governing instrument.

Related controlled policies: VISR-QMS-POL-GOV-001 - Governance, Statutory Authority, Responsibility and Strategic Performance Policy; VISR-QMS-POL-REP-006 - Statutory Reporting, Performance Review, Audit and Government Access Policy; VISR-QMS-POL-REC-005 - Document and Records Control, Retention and IMSAS Evidence Management Policy.

1. Statutory and administrative payment dates

Annual tonnage tax remains due in accordance with section 19 of the Maritime Act, including the statutory instalment dates applicable to the vessel. For the annual or first-half invoice, VISR maintains an administrative payment deadline of 15 February unless the invoice or a written arrangement states an earlier or different lawful date. The second-half instalment is due on 1 July unless the applicable invoice states otherwise. The administrative deadline does not amend the statutory liability or prevent action available under law for amounts remaining unpaid.

2. Invoice and payment controls

- Pay only against an official VISR invoice and to the account stated on that invoice. Changes to payment instructions must be independently verified with the Finance Department.
- Quote the vessel name, official number, IMO number and invoice number with every payment.
- Owners and Special Agents remain responsible for ensuring timely receipt of funds; internal approvals, charterer delay or agent error do not suspend the due date.
- Payment is complete only when cleared funds are received and allocated. A transfer instruction or screenshot is not proof of receipt.

3. Late charges and service restrictions

- Except where a statutory tax or invoice establishes an earlier enforceable date, ordinary Registry invoices must be settled within a maximum of 90 days from issuance. After the applicable payment period, overdue invoices may attract the published late charge of 10 per cent for each month or part of a month, subject to law and the written invoice terms.
- VISR may withhold non-safety-critical services, certificates, endorsements, good-standing confirmations, deletions or other discretionary action while amounts remain overdue.
- Where authorized by law, unpaid tonnage taxes, fees, charges and penalties may constitute a maritime lien and may lead to suspension or invalidation of Registry documentation.
- Late charges will not be duplicated or compounded beyond the applicable written terms and law.

4. Waiver or payment arrangement

- A written request must be submitted before enforcement where practicable and explain the cause, amount, proposed payment date and supporting evidence.
- The Maritime Administrator or authorized finance decision-maker may approve, reduce, defer or refuse a waiver or arrangement and will record reasons.
- Waiver decisions must be consistent, documented and included in required reporting. No employee, agent or service provider may promise a waiver orally.

Compliance records and communications

All applications, approvals, notices, reports, evidence, decisions, acknowledgements and corrective-action records required by this Circular must be transmitted through an official VISR channel and retained in the controlled Registry file in accordance with the VISR records policy. Communications from unverified domains or persons without written authority must not be relied upon.

Official contact: accounting@register-vu.com & admin@register-vu.com. Urgent safety, casualty, sanctions or fraud matters must also be copied to info@register-vu.com and reported without delay.

Enforcement, reasons and reconsideration

Non-compliance may result in enhanced inspection, corrective-action requirements, service restrictions, suspension, administrative penalties, withdrawal or revocation of documents, or deletion from the Registry, to the extent authorized by law and the applicable written authority. Except where immediate protective action is necessary for safety, security, sanctions compliance, documentary integrity or preservation of evidence, an affected person will be notified of the material grounds and given a reasonable opportunity to respond. A request for reconsideration must be submitted in writing to the Office of the Maritime Administrator with supporting evidence within ten business days of the written decision, unless a shorter period is stated because of an urgent risk.

Supersession and effective application

This amended Circular supersedes Circular No. 009 and consolidates the separate 18 November 2024 annual-tonnage-tax notice that was also labelled Circular No. 2. That duplicate-number notice is archived. Circular No. 002 is reserved for the Paris MoU compliance policy.

Saade Makhlouf
Maritime Administrator of the Republic of Vanuatu
Vanuatu International Shipping Registry

Issued in Port Vila and New York
20 August 2026