

WHICH TAX SYSTEM FOR VANUATU ?

**FAREA PACIFIC WARWICK LE LAGON
PORT VILA**

2ND AND 3RD MAY 2019 - 8:30 AM



PROGRAM

Scientific Director Francis QUEROL

Dean of the Faculty of Administration and Communication, UT1 Capitole

2ND MAY 2019

Arrival and registration of participants: 8:15 am

Opening speeches: 8:30 – 9:00 am

- **Moussa THIOYE**, Vice-Dean of the Faculty of Administration and Communication, UT1 Capitole
 - **Honourable Charlot SALWAI**, Prime Minister
 - **Malvatumauri Chief**

1st session:

STATE OF PLAY/

CURRENT SITUATION – 9:00 am

Chairperson: **Moussa THIOYE**, UT1 Capitole

- The current tax system in Vanuatu
(**Marceline MALTAUS** PhD student, UT1 Capitole)
9:00 – 9:20 am
- An update on the progress of Tax policy
& administration over the past 3/4
years (Vanuatu Ministry of Economy) 9:20
– 9:40 am
- State sovereignty and fiscal transparency:
the case of Vanuatu
(**Adiouma BA** UT1 Capitole) 9:40 – 10:00 am

Discussion: 10:00 – 10:30 am

Break: 10:30 – 10:40 am

2nd session:

TAXATION AND INSULARITY – 10:40 am

Chairlady:

Michèle BOUBAY-PAGES, UT1 Capitole

- Taxation and insularity (**Marina CASULA**, UT1
Capitole) 10:40 – 11:00 am
- Successes and failures of fiscal reforms
in New Caledonia (**Mathias CHAUCHAT**, UNC)
11:00 – 11:20 am
- The example of income tax in French
Polynesia (**Jean-François BOUDET**, University of
Paris Descartes) 11:20 – 11:40 am
- Tax conventions in the Pacific
(**Géraldine GIRAUDEAU**, UNC) 11:40 am – 12:00

Discussion: 12:00 – 12:30

Lunch: 12:30 – 2:00 pm

3rd session:

TAXATION, VANUATU

AND GLOBALIZATION – 2:00 pm

Chairperson: **Bergmans IATI**, Director General
of the Ministry of Education and Training

- The introduction of income tax in France
(**Bernadette PIERCHON**, UT1 Capitole) 2:00
– 2:20 pm
- Land tax in Vanuatu (**Martin SAINT-HILAIRE**,
AJC) 2:20 – 2:40 pm
- Global environment and income taxation:
and Vanuatu in all this? (**Francis QUEROL**,
UT1 Capitole) 2:40 – 3:00 pm
- The need for income Tax in Vanuatu
(mainly resulting from fiscal & economic
pressures and improvement in financial
& informational transparency)
(Vanuatu Ministry of Finance)
3:00 – 3:20 pm

Discussion: 16h – 16 h30

Closing of the first day

3RD MAY 2019

1st session:

THE TAX REFORM OF VANUATU – 9 am

Chairperson:

Mathias CHAUCHAT, UNC

- Proposed income tax thresholds for Vanuatu (Vanuatu Ministry of Finance)
9:00 – 9:20 am
- Tax exemptions for virtuous investments (Michèle BOUBAY-PAGES, UT1 Capitole)
9:20 am – 9:40 am
- PNG's tax environment (Monovi AMANI, USP)
9:40–10:00 am

Discussion: 10:00 – 10:50 am

Break: 10:50 – 11:00 am

2nd session:

TAXATION AND SOCIETY – 11am

CHAIRLADY:

Géraldine GIRAudeau, UNC

- Exchanges and redistribution in Oceania outside taxation (Françoise CAYROL, UNC)
11:00 – 11:20 am
- Accounting, tax and legal interests of the financial year in the company (with regard to the exercise in one's own name)
(Constant DJAMA and M. THIOYE, UT1 Capitole)
11:20 – 11:50 am

Discussion: 11:50 – 12h20

Lunch: 12:20 – 2:00 pm

3rd session:

AFTER REFORM – 2:00 pm

Chairperson: DG Prime Minister

- Taxation versus time (Charles FROGER, UNC),
2:00 – 2:20 pm
- Income tax, and then what? (Vanuatu's fashionable tax rantings) (Francis QUEROL, UT1 Capitole) 2:20 – 2:40 pm
- What tax judge for Vanuatu?
(Michèle BOUBAY-PAGES, UT1 Capitole)
2:40 pm – 3:00 pm
- Financial Accountability and the Role of the Auditor General and Parliament
(Narelle BEDFORD, Bond University Queensland)
3:00 pm – 3:20 pm

Discussion: 3:20 pm – 3:50 pm

Break: 3:50 pm – 4:00 pm

Summary: Moussa THIOYE, UT1 Capitole, 4:00 pm – 4:30 pm

Closing speech: Honourable Jean-Pierre NIRUA, Minister of Education and Training, 4.30 pm

