Registration Requirements for a Tax Identification Number (TIN)

<table>
<thead>
<tr>
<th>Taxpayer Types</th>
<th>Resident</th>
<th>Non-Resident</th>
</tr>
</thead>
</table>
| **Individuals** | ● Completed Application Form (Form IRS001)  
● Copy of Birth Certificate (Certified/Full Original Extract)  
● Photo Identification/Passport-Original (In absence certified Passport sized photo) | ● Completed Application Form (Form IRS001)  
● Photo page of passport  
● Copy of passport showing immigration stamp (if in Fiji)  
● Work permit/Student Visa (if Applicable) |
| **Businesses (Sole Trader)** | ● Completed Application Form (Form IRS001)  
● Copy of Birth Certificate (Certified/Full Original Extract)  
● Photo Identification/Passport-Original (In absence certified Passport sized photo)  
● Certificate of Business Registration-Form A13  
● Bank name, address and account number  
● VAT Supplementary Registration if applicable (Form IRS018) | ● Completed Application Form (Form IRS001)  
● Photo page of passport  
● Copy of passport showing immigration stamp (if in Fiji)  
● Certificate of Business Registration-Form A13  
● Bank name, address and account number  
● VAT Supplementary Registration if applicable (Form IRS018) |
| **Companies** | ● Completed Application Form (Form IRS003)  
● Certificate of Registration- Form A5  
● Application for Registration as a company-Form A2  
● Authorized officers name & TIN  
● Bank name, address and account number  
● VAT Supplementary Registration | ● Completed Application Form (Form IRS003)  
● Investment Fiji – Copy of Foreign Investment Registration Certificate  
● Local Authorized officers name & TIN  
● Certificate of Registration- Form A5  
● Application for Registration as a company-Form A2 |
| Partnerships | • Completed Application Form (Form IRS003)  
• Certificate of Business Registration-Form A13  
• Partnership Agreement  
• Partners name & TIN  
• Partnership bank name, address and account number  
• VAT Supplementary Registration if applicable (Form IRS018) | • Completed Application Form (Form IRS003)  
• Certificate of Business Registration- Form A13  
• Investment Fiji Letter  
• Partners name & TIN  
• Partnership bank name, address and account number  
• VAT Supplementary Registration if applicable (Form IRS018) |
|---|---|---|
| Trusts | • Completed Application Form (Form IRS003)  
• Company Office Registration Certificate (If Applicable)  
• Trust Deed  
• Trustees and beneficiaries name & TIN  
• Bank name, address and account number  
• VAT Supplementary Registration if applicable (Form IRS018) | • Completed Application Form (Form IRS003)  
• Company Office Registration Certificate (If Applicable)  
• Trust Deed  
• Trustees and beneficiaries name & TIN  
• Bank name, address and account number  
• VAT Supplementary Registration if applicable (Form IRS018) |
| Estates | • Completed Application Form (Form IRS003)  
• Certified copy of will and probate  
• Trustees and beneficiaries name & TIN  
• Bank name, address and account number  
• VAT Supplementary Registration if applicable (Form IRS018) | • Completed Application Form (Form IRS003)  
• Certified copy of will and probate  
• Trustees and beneficiaries name & TIN  
• Bank name, address and account number  
• VAT Supplementary Registration if applicable (Form IRS018) |
| Cooperatives | • Completed Application Form (Form IRS003) | • Completed Application Form (Form IRS003) |
| And Non-Profit Organizations | IRS003) | Minutes of most recent meeting  
| Company office registration certificate (If Applicable)  
| Office bearers name & TIN  
| Bank name, address and account number  
| VAT Supplementary Registration if applicable (Form IRS018) |  
| Non-Government Organizations And Statutory bodies | Completed Application Form (Form IRS003)  
| Memorandum of understanding with Government of Fiji  
| Gazetted Act/Decree of the Organization (for statutory bodies)  
| Company office registration certificate (If Applicable)  
| Office bearers name & TIN  
| Bank name, address and account number  
| VAT Supplementary Registration if applicable (Form IRS018) |  
| Schools | Completed application form (Form IRS003)  
| Certificate of Registration from Ministry of Education  
| Minutes of most recent Meeting  
| Letter of Request for TIN  
| Trustees Name &TIN |  
| Religious Bodies e.g. Churches | Completed application form (Form IRS003)  
| Letter of Confirmation from Main Body  
| Minutes of most recent Meeting  
| Trustees Name & TIN |  
| Social Clubs | Completed application form (Form IRS003)  
| Minutes of most recent Meeting  
| Letter of Request for TIN  
| Trustees Name & TIN |  

| IRS003) | Minutes of most recent meeting  
| Company office registration certificate (If Applicable)  
| Office bearers name & TIN  
| Bank name, address and account number  
| VAT Supplementary Registration if applicable (Form IRS018) |