The return form allows an agent for a non-resident insurer to make an income tax return of behalf of one or more non-resident insurance companies.

Complete the return form in black or blue pen. **PRINT CLEARLY.** A typewriter may also be used.

You must complete all items. If an item is not applicable write “N/A” in the box.

**Year of return**
In the box at the top of the first page of the return, write the period which the return covers. If the agent’s tax year ends on 31 December, and, for example, this is your return for 2005, write “2005” in the box after 31 December.

If you have a tax year which ends on a date other than 31 December, write the full date in the box after “or the substituted year ended”.

**AGENTS DETAILS**
Complete the agent’s a Tax Identification Number (TIN), name and postal address in the boxes provided.

If you do not have you a TIN you can still complete the return and lodge it. However, you should also complete the form “Application for Registration”.

**REGISTERED OFFICE OF AGENT**
Write the exact location and postal address of the agent’s registered office.

**AUTHORISED OFFICER OF AGENT**
Write the name, postal address, email address, telephone and fax number of the person in the agent’s office who is authorised to deal with matters relating to this tax return.

**COMPUTATION OF CHARGEABLE INCOME**

**Gross premiums paid offshore**
Total up the gross payment column in the schedule of payments. Transfer this amount to the gross premium box.

**Chargeable income**
Work out the agent’s chargeable income at 15% of the total gross premiums.

**Tax thereon**
Work out the tax on the chargeable income at the usual tax rates for Fiji residents. These rates often change, so contact the FRCS if you are unsure of the current tax rates.

**Withholding tax paid**
Total up the tax paid column in the schedule of payments. Transfer this amount to the Withholding tax paid box.

**Balance of tax owing**
Deduct the withholding tax paid from the tax thereon figure. If there is tax still payable you should pay it when you lodge this return.
**Declaration**
The agent’s authorised officer should write his or her name, sign and date the return.

If the return is prepared by a tax agent, the agent should complete the “Declaration by Tax Agent” section.

All attachments to the return must be signed by the authorised person.

Note: the income tax law provides severe penalties for persons who make false returns.

**What to do with completed form**
You may either post the form to the FRCS or bring it into any FRCS office.

If posting the form send it (with a cheque for payment of any tax) to:

For Central & Eastern Division businesses:
Commissioner of Inland Revenue
Private Mail Bag
Suva

For Western Division businesses:
Commissioner of Inland Revenue
Private Mail Bag
Lautoka

For Northern Division businesses:
Commissioner of Inland Revenue
Private Mail Bag
Labasa

If bringing the form to FRCS office, an FRCS officer will check it and advise if you have missed out any details. If you need help filling in the form ask the FRCS officer at the counter.

For Central & Eastern Division businesses:
Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese

For Western Division businesses:
Revenue House
19 Tavewa Avenue
Lautoka

For Northern Division businesses:
First Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa