



Registration Requirements for a Tax Identification Number (TIN)

Taxpayer Types	Resident	Non-Resident
Individuals	<ul style="list-style-type: none"> • Completed Application Form (Form IRS001) • Copy of Birth Certificate (Certified/Full Original Extract) • Photo Identification/Passport-Original (In absence certified Passport sized photo) 	<ul style="list-style-type: none"> • 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)	<ul style="list-style-type: none"> • 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) 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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

	if applicable (Form IRS018)	<ul style="list-style-type: none"> • Resident/No-resident Director(s) name and TIN • Bank name, address and account number • VAT Supplementary Registration if applicable (Form IRS018)
Partnerships	<ul style="list-style-type: none"> • 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) 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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) 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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) 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Completed Application Form (Form 	<ul style="list-style-type: none"> • Completed Application Form (Form

And Non-Profit Organizations	IRS003) <ul style="list-style-type: none"> • 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) 	IRS003) <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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) 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Completed application form (Form IRS003) • Letter of Confirmation from Main Body • Minutes of most recent Meeting • Trustees Name & TIN 	<ul style="list-style-type: none"> • Completed application form (Form IRS003) • Letter of Confirmation from Main Body • Minutes of most recent Meeting • Trustees Name & TIN
Social Clubs	<ul style="list-style-type: none"> • Completed application form (Form IRS003) • Minutes of most recent Meeting • Letter of Request for TIN • Trustees Name & TIN 	<ul style="list-style-type: none"> • Completed application form (Form IRS003) • Minutes of most recent Meeting • Letter of Request for TIN • Trustees Name & TIN