

Fiji Revenue And Customs Authority: Tax And You

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Registration of Tax Identification Numbers

Tax Identification Number became compulsory for a number of purposes following an announcement in the 2010 Revised Budget.

This was initially for those wishing to create a new bank account, register a vehicle, obtain a driving licence, or register a business.

But as time went by, a wide use of the TIN has become common.

The TIN can be obtained from Fiji Revenue and Customs Authority by filling a registration form. You are required to produce a valid Birth Certificate and photo identification such as FNPF card, drivers licence or Passport.

An official letter will then be issued by FRCA. In addition, now there is a joint FRCA/FNPF card which has the holder's TIN and FNPF details along with photo identification.

This week in Tax&You, we interview the Fiji Revenue and Customs Authority chief executive, Jitoko Tikolevu, to know more about TIN.

What is a Tax Identification Number (TIN)?

The Tax Identification Number is a sequence of numbers which consists of nine individual digits that make up a group of numbers which is divided by 3 dash symbols e.g. 11-57252-0-3.

It is a unique number that identifies a particular person or an individual that has been registered with the Fiji Revenue and Customs Authority.

What if I don't want to open a bank account; can I still apply for a TIN?

Yes TIN can also be applied even if you are not required by FRCA to do so, as sooner or later an individual may eventually be required after all to register for one.

So in the case where an individual is not entirely required to register for TIN but wants to register instead, then individual can register but on a voluntary basis.

Does it mean that I will be taxed once I've been issued a TIN even if I don't earn any income at all?

No, an individual that is registered for TIN and does not earn any income will not be subject to tax directly.

The implementation of TIN is for identification and to capture those that are required to pay tax.

What if I was already registered for a TIN and I've misplaced it, do I need to apply for another one?

No, you don't need to register for another TIN if you have been issued one. However you may apply for a Joint Card Identification to obtain your Tax number. Anyone who is registered for a TIN will continue to have his or her details remain with FRCA.

What are the requirements for a Joint ID Card?

You will have to complete the Joint Card Registration Form; attach the original or certified copy of full extract of post 2000 year Birth Certificate. If you want to use your married name (for married woman) you will have to attach your marriage certificate. Also a valid photo Identification such as the Electronic Voter Registration (EVR) card, Driving Licence, Passport, FNPF Member ID or any other.

Do we have to pay for the Joint Card?

The first issue of the Joint Id card is free however any replacement will cost \$10.00.

Why does an individual need to have a TIN?

- Renewing or applying for a licence or permit with Land Transport Authority
- Registering a used or new vehicle of any description with the Land Transport Authority
- Applying for a new business licence or renew of their business licence with the local municipalities
- Applying for Charitable Trust

- Non-Government Organisations (NGO's) and Religious Bodies
- Registration with the Registrar of Titles
- Registering a company, partners in partnership businesses whether jointly or severely registered with the Registrar of Companies
- Opening and operating a third party's bank account together with the Taxpayer Identification Number of the third party
- Opening or operating a bank account of any description with any financial institution, from within or outside of Fiji
- Complying with Employer Payroll requirements by any person who is a new or existing employee Identification Number of the third party
- Complying with other organisation's requirements not specifically stated but requires TIN in their process.