



## INSTRUCTIONS FOR COMPLETING REGISTRATION FORM FOR FRINGE BENEFIT TAX (FBT)

Taxation Division -  
Inland Revenue Services

### General Information

The form is for registration for Fringe Benefit Tax under the Fringe Benefit Tax Decree 2011. The Decree requires an employer who provides fringe benefits to their employees or associates to charge and account for Fringe Benefit Tax at the rate of 20% on the gross up value of the benefits.

A person must have a Tax Identification Number before completing this form.

Complete the form in black or blue pen. PLEASE **PRINT CLEARLY** and provide relevant information in the boxes provided.

### Name of Entity

Write the name under which the employer is registered.

### Trading Name

Write the trading name, if applicable.

### Name of Individual owner

Write the employer's name if not a corporate entity, partnership or trust.

### Accountable person

Write the name and contact details of the person who is responsible for accounting for FBT.

### Precedent Partner

Write the name of the precedent partner if the employer is a partnership and his requested personal details

### Managing Director/Authorised Officer

Write the name of the Managing Director or Authorised Officer if the employer is a company and his contact & requested personal details

### Postal address

Write the employers postal address

### Location

Write the address where the employer is situated.

### Tax Agent

Write the name and number of the Tax agent if applicable

### Tax Identification Number

Write the Tax Identification Number (TIN) of the taxpayer.

### Contact Details

Write the phone number, mobile number, fax number and email in the boxes provided.

**Branch name/number**

If the employer has branches registered with FRCS for PAYE purposes, write the branch name/ location and branch number in the spaces provided.

(Note: Head Office is always Branch “98”)

**Total Number of Employees**

Write the total number of employees of the business entity in the box provided

**Number of Employees or Associates receiving benefits.**

Write the total number of employees and or associates that receive fringe benefits in the box provided.

**(Note: Any correspondence relating to the FBT will be sent to the accountable person**

**Declaration**

The accountable person should complete, sign and date the form, and state his designation.

**What to do with the completed form**

You may either post the form to FRCS or bring it to any of the FRCS offices listed below.

If posting the form send it to:  
Commissioner of Inland Revenue  
Private Mail Bag Suva

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, take it to the office nearest to you at the following addresses:

For Central & Eastern Division businesses:

FRCS Suva – Nasese Complex office  
FRCS Levuka office  
FRCS Rotuma Office

For Western Division businesses:

FRCS Lautoka office  
FRCS Nadi Airport office  
FRCS Rakiraki office  
FRCS Sigatoka office

For Northern Division businesses:

FRCS Labasa office  
FRCS Savusavu office

If bringing the form to FRCS office, a 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.