



INSTRUCTIONS FOR COMPLETING REGISTRATION FORM FOR ENVIRONMENTAL LEVY (EL)

Revenue Collection Division

General Information

The form is for registration of Environmental Levy for those providing service(s) under the Service Turnover Tax Decree 2012. The service provider is to charge EL at the rate of 6% on the VAT exclusive price of service charges upon the payment of such cost.

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

A **new** service provider must complete and submit the form to FRCS within 30 days before the service provider commences business.

A service provider must complete and submit the form to FRCS within 30 days after the EL law comes into force.

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 service provider is registered.

Trading Name

Write the trading name, if applicable.

Tax Identification Number

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

Name of Individual Owner

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

Branch Name/Number

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

This section should be filled only if the service provider wishes to continue with this in EL.

(Note: Head Office is always Branch "98")

Accountable Person

Write the name and contact details of the person who is responsible for accounting for EL. If there is a change in Accountable Person, please advise FRCS to update the record(s).

(Note: Any correspondence relating to the EL will be sent to the Accountable Person)

Precedent Partner

Write the name of the precedent partner if the service provider is a partnership and his requested personal details.

Manager

Write the name of the Manager if the service provider is a company and his contact & personal details.

(Note: where the service provider has not registered with the Commissioner, the person whose name appears in the service license is deemed to be registered as the Accountable Person.)

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

Postal Address

Write the service provider's postal address.

For Northern Division businesses:

Commissioner of Inland Revenue
Private Mail Bag
Labasa

Location

Write the address where the service provider is situated.

If **bringing** the form to FRCS office, take it to the office nearest to you at the following addresses:

Tax Agent

Write the name and number of the Tax agent if applicable.

For Central & Eastern Division businesses:

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

Declaration

The Accountable Person should complete, sign and date the form, and state his designation. Any other person signing the declaration form is deemed to be signed by the Accountable Person.

For Western Division businesses:

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

Commencement Date/Start Month of Return

Write the date of commencement of service operation and start month of return.

For Northern Division businesses:

FRCS Labasa office
FRCS Savusavu office

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 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.

If posting the form send it to: