



## INSTRUCTIONS FOR COMPLETION OF CONTRACTOR'S PROVISIONAL TAX ANNUAL SUMMARY

Taxation Division

### GENERAL INFORMATION

This form allows a person who makes contract payments (a payer) to make a report to FRCS about the payer's obligations under the provisional tax system.

This report must be made to FRCS no later than February 28<sup>th</sup> following the year to which the report relates.

### Reporting period details

Write the period which the report is for in the box at the top of the first page.

### Identification details

Write the payer's name and Tax Identification Number (TIN) and branch in the spaces provided.

### Branch Number

Write the Payer's Branch Number in the space provided.

### Contact Number

Also write the payer's phone contact and email address if any.

### Reconciliation of provisional tax paid for the year.

**Item 1:** Write here the total gross amount of Contractual Income for the year.

**Item 2:** Write here the amount of provisional tax you have deducted from contract payments made for the year.

**Item 3:** Write here the amount of provisional tax deducted from contract payments made for the year, which has been sent to FRCS for the period of this report.

**Item 4:** Deduct Item 3 from Item 2 and write any difference in this box.

**Item 5:** Write here the total amount of Provisional Tax deducted as shown on all the attached copies of certificates for each individual contractee.

For each person to whom you have made contract payments and deducted tax (called payees), you must complete a certificate and give 2 copies to the payee.

A copy of each certificate must also be attached to this summary.

### Underpayments and Overpayments

If the amount in Item 4 shows that you have not sent in all the provisional tax you have deducted for the year, you should pay the difference immediately. In such cases, you need to advise FRCS which months of the year the short payment relates to. A penalty will be applied to short-paid amounts.

If the amount in Item 4 shows that you have overpaid your provisional tax, this amount will be credited to your next year's provisional tax, or offset against any other tax liabilities outstanding. FRCS will advise you of any overpayment of tax.

## Checklist

■ **Note: The totals as entered on the Annual Summary should balance with the totals of Contractual Certificates attached.**

## Declaration

The payer should write his or her name, sign and date the summary.

If the payer is a company the summary should be signed by the company's authorised officer.

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

## 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 (with a cheque for payment of any tax) to:

### For Central & Eastern Division Taxpayers:

Chief Executive Officer  
Fiji Revenue & Customs Authority  
Private Mail Bag  
Suva

### For Western Division Taxpayers:

Chief Executive Officer  
Fiji Revenue & Customs Authority  
Private Mail Bag  
Lautoka

### For Northern Division businesses:

Chief Executive Officer  
Fiji Revenue & Customs Authority  
Private Mail Bag  
Labasa

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

### For Central & Eastern Division Taxpayers:

**Suva**  
Revenue & Customs Services Complex

Corner of Ratu Sukuna Road & Queen Elizabeth Drive  
Nasese

### **Levuka**

FRCS Office  
Beach Street  
Ports Terminal Building

### For Western Division Taxpayers:

#### **Lautoka**

Revenue House  
19 Tavewa Avenue  
Lautoka

#### **Sigatoka**

FDB Building, Ground Floor  
Vunasalu Rd  
Sigatoka

#### **Rakiraki**

FDB Building, Ground Floor  
Main Street  
Rakiraki Town

#### **Nadi**

1<sup>st</sup> Floor Airport Central Building  
Namaka

#### **Ba**

1<sup>st</sup> Floor Ba Regional Development Office  
Koronubu House

### For Northern Division Taxpayers:

#### **Labasa**

1st Floor Rupan Building  
Corner of Nanuku & Jaduram Street  
Labasa

#### **Savusavu**

Main Street  
Savusavu