



INSTRUCTIONS FOR COMPLETING CONTRACTOR'S PROVISIONAL TAX CERTIFICATE

Taxation Division

GENERAL INFORMATION

Payers of contract payments must deduct 15% Provisional Tax from the payment.

The certificate allows a Payer to report to Payees and FRCS regarding payments made.

The certificate should be in four parts:

ORIGINAL: Payee's tax return copy.

DUPLICATE: To be retained by Payee.

TRIPLICATE: FRCS copy.

QUADRUPPLICATE: To be retained by Payer.

Complete the return form in black or blue pen. **PRINT CLEARLY.**

COMPLETING THE CERTIFICATE

All items should be completed. If an item is Not Applicable write "N/A" in the box provided

Year of certificate

At the top of the certificate write the year that the certificate covers e.g. if it is a certificate for the year ended 31 December 2014 certificate write "14".

PAYER DETAILS

Payer's name

Write here the name of the Payer.

Payer's TIN

Write here the Tax Identification Number (TIN) of the Payer. If the Payer does not have a TIN the Payer can still complete the certificate. However, the Payer should also complete the form "Application for Registration".

PAYEE'S DETAILS

Payee's name

Write here the name of the Payee, including father's name if Indo-Fijian.

Payee's TIN

Write here the TIN of the Payee.

Gross contract payments

Write here the total amount paid to the Payee for the year under the contract.

Tax deducted

Write here the amount of total tax the Payer deducted from gross contract payments.

Signature

The Payer should sign and date the certificate.

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:

For Central & Eastern Division Taxpayers:

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

For Western Division Taxpayers:

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

For Northern Division businesses:

Chief Executive Officer
Fiji Revenue & Customs Service
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

FRCA 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

1st Floor Airport Central
Building Namaka

Ba

1st 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

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.