



INSTRUCTIONS FOR COMPLETING CANE SIRDAR'S PROVISIONAL TAX CERTIFICATE

GENERAL INFORMATION

Cane sirdars must deduct 15% provisional tax from contract payments made to lorry, tractor or trailer owners (called payees).

The certificate allows a cane sirdar to report to his payees and the 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 sirdar.

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 eg if it is a certificate for the year ended 31 December 2003 certificate write "03".

Sirdar's name

Write here the name of the cane sirdar, including father's name.

Sirdar's TIN

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

Name of gang

Write here the name of the gang that the sirdar is in charge of.

Payee's name

Write here the name of the payee, including father's name.

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 for cane cartage.

Tax deducted

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

Signature

The sirdar should sign and date the certificate.

What to do with completed form

You may either post the form to the FRCS or bring it into any FRCS office.

If **posting** the form send it to:

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 you at the following addresses:

For Central & Eastern Division businesses:

Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese

For Western Division businesses:

Revenue House
19 Tavewa Avenue
Lautoka

For Northern Division businesses:

First Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

If bringing the form to FRCS, an 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.