



INSTRUCTIONS FOR COMPLETING

Application for Registration of
Companies, Partnerships, Trusts or Estates
(or Co-operatives, Non-Profit Organisations or Statutory
Bodies)

Revenue Collection Division

The form is for registration of these types of entities:

- companies (public and private)
- partnerships (whether or not a written partnership deed exists)
- trusts (including unit trusts)
- estates of deceased persons
- co-operatives
- non-profit organisations (such as charities clubs and associations)
- statutory bodies (such as government departments and statutory authorities)

Section A

Registration with the FRCS means any or all of the following:

- getting a Tax Identification Number (TIN) for the first time
- becoming an entity which pays Value Added Tax (VAT) to the FRCS
- becoming an entity which pays Pay-As-You-Earn (PAYE) tax to the FRCS

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

Registration Type

This section must be completed for all applications.

Tick only one of the boxes. Co-operatives should tick the “Company” box.

Non-profit organisations and statutory bodies should tick the “Other” box.

Entity Details

This section must be completed for all applications.

You must complete all items. If an item is not applicable write “N/A” in the box.

If the entity already has a TIN write it in the box.

If the applicant is a company, indicate whether it is a public or private one. A public company is generally one all of the shares of which are listed on a stock exchange.

Indicate in the box whether the applicant is a foreign entity. A foreign entity is generally one, which is owned or controlled by persons who are not residents of Fiji.

If the applicant has a tax agent, you may choose to use the tax agent’s address for the FIRCA to send income tax returns and correspondence. You may also choose the entity’s own mailing address.

Write the address of exact location, i.e., where the business is carried on (street address, lot and section number or village name) in the box.

Section B
Business Details

This section must be completed for all applications.

You must complete all items. If an item is not applicable write “N/A” in the box.

Write the nature of the entity’s business in the box provided. You must be specific, e.g. “retail of motor spare parts”, “sugar cane farming”, “medical practice”, “manufacture of wooden products”. If the entity carries on more than one type of business only write down the main business.

Write the date the business commenced in the box.

If the entity carries on business using one or more trading name, write the names in the boxes provided. If the entity has more than 6 business names attach a list to the application.

Write the entity’s fiscal year end in the box provided i.e. the day on which its accounting period ends for income tax purposes. For most entities this will be December 31st. However, where the entity uses an accounting period other than December 31st it may use that period as its fiscal year e.g. the year ended 30 June.

Section C
Employer Details

This section must be completed for all applications.

You must complete all items. If an item is not applicable write “N/A” in the box.

Write, in the box provided, an address for the FRCS to send the entity forms and correspondence in relation to its PAYE matters. If this address is the same as the mailing/tax agent’s address in the entity details section, write “As above”.

Write the entity’s estimated monthly wages payment, and number of employees who will have tax deducted from their wages, in the boxes provided.

If you wish to make separate PAYE payments for different branches of the entity’s business, complete the branch names and address in the boxes provided. If the entity has more than 2 branches attach a list to the application.

Section D
Details of Partners/Directors and details of other Related Companies

Provide details of partners/directors and other related companies.

Section E

VAT Details

This section must be completed only for applicants who are required to be registered for VAT.

You must complete all items. If an item is not applicable write “N/A” in the box.

Write, in the box provided, an address for the FIRCA to send the entity forms and correspondence in relation to its VAT matters. If this address is the same as the mailing/tax agent’s address in the entity details section, write “As above”.

Tick the appropriate boxes to indicate whether or not the entity is an importer or exporter.

If the entity is an importer or exporter, write its Customs AIE number in the boxes provided. If you have more than 10 Customs AIE numbers attach a list to the application.

Section F

Tick the appropriate box to indicate if the entity wants to account for VAT on a payment basis. This means that the entity can:

- claim a VAT input tax credit only when it makes payments for business inputs, and
- charge output VAT only when it receives income payments.

You can only apply to account for VAT on a payment basis if

- The total value of the entity’s taxable supplies in the last 12 months was, or for the last 12 months is expected to be, \$100,000 or less; or
- The entity is a public or local authority;
- Or entity is a non-profit organisation.

Section G

Tick the appropriate box to indicate if you want to apply for a 3-month taxable period.

You can only apply for a 3-month taxable period if the total value of the entity’s taxable supplies in the last 12 months was, or for the last 12 months is expected to be, \$100,000 or less. If the entity’s actual or expected value of taxable supplies is over \$100,000 you must complete VAT returns on a monthly basis.

Section H **Declaration**

This section must be completed for all applications.

The form must be signed personally by the entity’s representative, not their tax agent or other representative. Write the date that you signed the form.

The representative is:

- for a company, the authorised officer
- for a partnership, the precedent partner
- for a trust, the trustee
- for an estate, the executor.

Note: The tax laws contain penalties for making false statements in this form.

What to do with the completed form

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

If **posting** the form send it (with a cheque for payment of any tax) 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 a FRCS office, take it to the office nearest to 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 St
Labasa

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.

Proof of Identity

When lodging this form to FRCS office you must show proof of the entity's identity. The following are acceptable proofs of identity:

- for a company – the Certificate of Incorporation and the Memorandum and Articles of Association
- for a partnership – the partnership deed
- for a trust – the trust deed
- for an estate – the deceased's will or, if intestate, a letter from the Public Trustee.

If sending this form through the post, a photocopy of the required proof of identity must also be sent.

Checklist

Before posting this form or bringing it to a FRCS office, ensure that the following have been done:

- fully completed the sections for registration type and entity details
- fully completed the employer section if the entity is an employer
- fully completed the Vat section if the entity is registering for VAT
- signed and dated the form
- included any attachments asked for
- you have the entity's proof of identity ready to show (or photocopy attached if mailing)