VALUE ADDED TAX (VAT) SELF ASSESSMENT RETURN

The return form is to be filled and lodged with Revenue & Customs Service by all registered persons on a monthly, quarterly or annual basis as required by the Tax Administration Act 2009 (TAA) and the VAT Act 1991.

NOTE: The Tax Administration Act provides severe penalties for persons who make false VAT returns

Who is liable to lodge VAT returns?

If you are registered for VAT, you MUST lodge a return for each taxable period from the date you are registered.

You must register for VAT first before you can complete the form. Fill in the Application for Registration form and lodge it at a FRCS office listed at the end of these instructions.

When are VAT returns lodged and payments made?

VAT returns and payments are due by the end of the month that follows the taxable period. Penalties are charged for late lodgment and late payment.

What accounting basis do I use.

If TOTAL TAXABLE SUPPLIES are more than $100,000 in any 12-month period, account for VAT on an invoice basis. (This is compulsory)

If TOTAL TAXABLE SUPPLIES are less than $100,000 in any 12-month period, you can account for VAT on a payments basis provided that you have applied for it and approval has been given.

Note: If you wish to change your accounting basis you will have to apply to the Commissioner in writing

TAXPAYER DETAILS

What details do I need to fill?

The TIN, name, taxable period, current postal address, telephone numbers, email address and physical location of the business. Also state the taxable activity of the business.

There are 3 main steps in completing this return:

1. Work out your Total Output Tax
2. Work out your Total Input Tax
3. Work out your tax payable or refund due (Tax is payable if Total Output Tax is higher than Total Input Tax).

If the sales/total taxable supplies for the period are NIL, you must attach a signed letter explaining the reasons for this

Sales/Income

Line 1 – Total Taxable Supplies

Enter the amount of total TAXABLE supplies made during this period, **DO NOT include exempt supplies**.

Line 2 – Zero-Rated Supplies

Enter the total zero-rated supplies made by you during the period.

Line 3 – Total Supplies Subject to VAT

Subtract the amount in box 2 from the amount in box 1, and write the result in box 3. This will
give you the figure for total supplies subject to VAT for the period.

**Line 4 – VAT charged by you**

Multiply the figure in box 3 by 9 and divide by 109 (x 9/109), and write the result in box 4. This will give you the figure of VAT collected by you for the period.

**Line 5- VAT Output Adjustments**

Write in this box the total of all the following amounts for the period, if any:

- VAT on goods and services taken for private use,
- VAT on goods and services appropriated to non-taxable use other than private use,
- VAT on barter transactions,
- VAT on fringe benefits provided to employees,
- VAT on bad debts recovered,
- VAT on insurance indemnity payments received from an overseas insurance provider,
- VAT on assets retained at the time of ceasing to be registered,
- VAT on debit notes issued,
- VAT on credit notes received,
- VAT payable due to a change in accounting basis.

**Line 6 – Total Output Tax**

Add the amounts in Boxes 4 and 5, and write the result in box 6. This will give you the figure for total Output Tax for the period.

**Purchases/Expenses**

This part of the return is used for calculating your amount of Input Tax for the taxable period. If the figure for any of the boxes is nil write “Nil “in that box.

**Line 7- VAT on Local Purchases**

Write in this box the total VAT paid by you on taxable supplies purchased during this period, including reverse charge VAT paid to FRCS. (Excluding VAT paid on imported goods). Include only the amount of VAT which meets the VAT invoicing requirements. It is compulsory to attach the Input Tax Schedule with your return.

**Line 8 – Customs VAT**

Write in this box the amount of VAT you have paid to and have been invoiced by FRCS if the Custom’s Entry is made under your name.

**Line 9 – VAT Input Adjustments**

Write in this box the total of all the following amounts for the period, if any:

- VAT on bad debts written off,
- VAT on credit notes issued,
- VAT on debit notes issued,
- VAT refundable due to a change in accounting basis.

**Line 10 – Total VAT charged to you**

Add the amount in boxes 7, 8 and 9 and write the result in the box 10.

**Line 11 – Apportionment of Input Tax**

If some of the goods and services supplied to you in the period are not wholly used for the purposes of making taxable supplies, then the portion of the input tax which represents the supplies not subject to VAT over total supplies will not be allowed. The adjustment should be calculated as follows:

\[\text{Supplies not taxable/Total supplies} \times \text{Input tax}\]

However, no apportionment needs to be made where the value of supplies made by you that are not taxable supplies is not more than:
(a) 5% of the total value of supplies during the Period, Or
(b) $4,000 whichever is the lesser.

The FRCS may accept another basis of apportioning input tax.

**Line 12 – Total Input Tax**

Deduct the amount in box 11 from the amount in Box 10 and write the result in box 12. This will give you the figure for Total Input Tax for the period.

**Line 13 – Amount to Pay/Refund Due**

Deduct the amount in box 12 from the amount in box 6 and write the result in box 13. If your Total Output Tax is more than Total Input Tax (a positive amount); the difference is the amount of tax you have to pay when you lodge this return. If your Total Output Tax is less than Total Input Tax (a negative amount), the difference is the amount of tax refundable to you. The FRCS will process the return and deposit the refund into the bank account nominated by you on the VAT return form.

**Reminder:** Bank details are to be entered on the return form

AMOUNTS OF LESS THAN $5 WILL BE IGNORED. YOU ARE STILL REQUIRED TO LODGE THE RETURN.

**Declaration**

Write your name, the date and sign the return. If the return is prepared by a person other than the taxpayer, that person should write the capacity in which they are completing the return e.g. “Tax Agent”. State the Tax Agent Number, phone number and email of the Tax Agent working on your behalf, if any.

**What to do with the completed form?**

You can either post the form to FRCS or bring it to any of the FRCS offices listed below.

All forms posted should be sent to the following addresses:

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

Nausori
FDB Building, Ground Floor
Kings Road
Nausori Town

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 Town

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

All forms received will be checked to ensure that they are complete and properly filled. Incomplete forms will not be processed.