



FORM INSTRUCTIONS

1. Use this Form to request for tax advice or information on any tax matter.
2. State the main category (Process/Tax Type) and sub-category (Sub Process) for your enquiry. Information on the categories is in the attached supplementary form.
3. If you require more space for your query, you can provide the details in a separate letter and attach it to this Form.
4. Complete the Declaration section by filling all details in the designated space. For non-individuals, the representative must also provide his/her TIN and designation e.g. Accountant, Chief Financial Officer, Company Secretary, Director, Manager, Partner or Tax Agent.
5. The processing time is within 1 – 10 working days depending on the complexity of each request.
6. All tax advice will be based on the facts provided and the Fiji tax laws existing at the time our response is issued.
7. You will be notified if we are not able to provide any tax advice because of an on-going objection, audit/investigation or court case.
8. Please consult with a Customer Service officer if you need help to complete the Form.

TAXPAYER DETAILS

Taxpayer Identification Number (TIN)

Taxpayer Name

Enter Individual/Entity name

ISSUE TO BE CLARIFIED

1. Process or Tax Type: _____

Refer to Supplementary table at the back page

2. Sub Process Type: _____

Refer to Supplementary table at the back page

3. Query:

DECLARATION OF TAXPAYER OR REPRESENTATIVE

I declare that the information in this application is true and correct in every detail

Taxpayer/Representative TIN

Full Name:

Designation: _____

Signature: _____

Date:

IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER

FOR OFFICE USE ONLY

Officer's Name: _____

Officer's Signature: _____

Date of Receipt: _____

Reference Number: _____

CHECKLIST

- Completed Request for Clarification enquiry form
- Attach supporting documents where applicable
- TIN of Applicant or Representative submitting the form
- Valid Photo ID of Applicant (for Individuals) or Representative (for non-individuals) submitting the form

SUPPLEMENTARY FORM

| 1. Process/Tax Type | 2. Sub Process Type |
|---|---|
| Capital Gains Tax (CGT) | Amendments, Objections, Penalties, Return Filing, Tax Implication |
| Corporate Income Tax (CIT) | Amendments, Depreciation Method, Objections, Penalties, Return Filing |
| Customs | Customs |
| Environment and Climate Adaptation Levy (Prescribed Services) (ECAL-PS) | Amendments, Objections, Penalties, Prescribed Services, Return Filing |
| Gambling Turnover Tax (GTT) | Amendments, Objections, Penalties, Permit, Rates, Return Filing |
| Non-resident Withholding Tax (NRIWT) | Amendments, Objections, Penalties, Summary Filing, Types and Rates |
| Objections | Extension of Time to Lodge an Objection |
| Pay As You Earn (PAYE) | Amendments, Change of Employment During the Year, EMS Filing, Employee Tax Code Declaration, Lump Sum Exemption, Migration During the Year, More than One Employment, Objections, PAYE Calculation, Part Year Employment, Payday Reporting, Penalties, Redundancy Exemption, SRT Calculation, SRT Ring-fencing, Special Tax Rate Certificate, Tax Rates |
| Personal Income Tax (PIT) | Amendments, Depreciation Method, Objections, Penalties, Return Filing |
| Provisional Tax (PT) | Amendments, Contract for Service, Exemptions, Objections, Penalties, Return Filing |
| Recovery of Tax | Direct Deduction from Salary, Extension of Time to Pay, Instalment Payments, Time to Pay Arrangement |
| Refunds | Income Tax, Interest on Refunds, Others, VAT |
| Registration | Change of Circumstances, Company Registration, Deregistration, Estate Registration, FRCS Unique ID for Refugees, Joint ID Card Request, Non-profit Organization Registration, Partnership Registration, Register a New Business Activity, Sole Trader Registration, TIN Registration, Tax Types Registration, Trust Registration |
| Resident Interest Withholding Tax (RIWT) | Amendments, Objections, Penalties, Return Filing |
| Service Turnover Tax (STT) | Amendments, Objections, Penalties, Prescribed Services, Return Filing |
| Stamp Duty | Amendments, Exemptions, Legal Instruments, Objections, Penalties, Rates, Refunds, Return Filing |
| Student Loan Scheme | Loan Repayments, Temporary Release to Travel Abroad |
| Tax Agents | Engage a Tax Agent, Registration |
| Tax Clearance | LTA Permit Renewal, Migrating Abroad, Remit Funds Abroad, Tax Compliance Certificate |
| Tax Concessions | Income Tax, Others, VAT |
| Telecommunications Levy (TL) | Amendments, Objections, Penalties, Return Filing, Services Subject to Telecommunication Levy |
| Valued Added Tax (VAT) | Change in Accounting Basis, Change in Filing Period, Exempt Supplies, Film Rebate, Penalties, Place of Supply Rule, Produce Supplier, Sale as a Going Concern, Time of Supply Rule, VAT Refund for Diplomatic Missions, VAT Refund for New Dwelling House, Zero-rated supplies |