



**FORM INSTRUCTIONS**

1. Use this form to request for a Provisional Tax (PT) Certificate of Exemption (COE). For quicker processing of your application use the Taxpayer Online Service (TPOS) which you can access at: <https://tpos.fracs.org.fj/taxpayerportal/logon#/Logon>.
2. You can request for a PT COE if you are engaged in a contract for service (i.e. written or verbal agreement to provide services to another person for a fee).
3. To be eligible for a PT COE, you and related parties (if any) must have:
  - paid all outstanding taxes; or made satisfactory time to pay arrangements; and
  - filed all outstanding returns.
4. Our tax advice will be based on the facts provided therefore you must submit all supporting documents.
5. 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.
6. We will advise you once the application is processed.
7. You can request for a review of our tax advice if the application is declined.
8. Where a COE has been issued and we find that incorrect information was knowingly submitted at the time of application, the certificate will be withdrawn.
9. Please consult with a Customer Service Officer if you need help to complete the Form.

**TAXPAYER DETAILS**

**Taxpayer Identification Number (TIN)\***

State your TIN or the Entity TIN. Note that the TIN should consist of either 9 or 10 digits

**Taxpayer Name\***

State your Name or Entity Name

**APPLICATION DETAILS**

**Reason for Requesting a Provisional Tax (PT) Certificate of Exemption (COE)\***

**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**

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## FOR OFFICE USE ONLY

Officer's Name: \_\_\_\_\_

Officer's Signature: \_\_\_\_\_

Date of Receipt: \_\_\_\_\_

Reference Number: \_\_\_\_\_

### CHECKLIST

- Completed Request for Provisional Tax Certificate of Exemption form
- Supporting Documents e.g. Contract for Service
- Valid Photo ID of Applicant or Representative submitting the form