



FORM INSTRUCTIONS: PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING

1. Use this form to request approval for a reduced Corporate Income Tax rate. 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. Companies that have relocated or intend to relocate their regional or global headquarters to Fiji can use this service to apply for a reduced tax rate on certain services.
3. The company must be providing qualifying services to its offices, associated companies or other persons outside Fiji. (To identify the services, refer to qualifying services details section)
4. Provide all information required in the project details section.
5. The company must provide information relating to the Recipient of the qualifying services.
6. The relationship of the recipient to the applicant can either be one of the following:
 - Company is controlled by the applicant; or
 - Applicant is controlled by the company; or
 - Company is controlled by a person who controls the operations of the applicant
7. Provide the name and percentage of shareholding of all the shareholders of the recipient who hold more than 5%.
8. Provide the name and percentage of shareholding of all the directors of the recipient.
9. Select the qualifying services which would be provided to the recipient.
10. Provide the name, mobile number and email of the contact person in relation to this application.
11. Complete the Declaration section by filling all details in the designated space. The representative must also provide his/her TIN and designation e.g. Accountant, Chief Financial Officer, Company Secretary, Director, Manager, Partner or Tax Agent.
12. Our approval will be based on the facts provided therefore you must submit the documents listed in the Checklist.
13. We will advise you once the application is processed.
14. You can request for a review of our tax advice if the application is declined.
15. Please consult with a Customer Service Officer if you need help to complete the Form.

TAXPAYER DETAILS

Taxpayer Identification Number (TIN)*

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

Taxpayer Name*

State the Entity name

PROJECT DETAILS

Proposed/Actual Commencement Date*

State the Proposed/Actual commencement date

No. of locally engaged employees who are Fiji citizens*

State the no. of locals employed who are Fiji citizens

No. of locally engaged employees who are not Fiji citizens*

State the no. of locals employed who are not Fiji citizens

Details of Local Employees*

Name of Local Employee	Nationality of Employee

Details of Foreign Employees*

Name of Foreign Employee	Nationality of Employee

Cost of relocation of head office to Fiji in (FJD)*

State the cost of relocating the head office to Fiji

Amount of capital invested in Fiji for relocation of head office to Fiji (FJD)*

State the amount of capital investment for their Fiji operations

RECIPIENT OF QUALIFYING SERVICES DETAILS

Recipient Name* <i>State the Name of the recipient</i>	Relationship to Applicant* <i>State the relationship of the recipient to the applicant from the options in instruction no. 5</i>	Country of Incorporation* <i>State the recipients country of incorporation</i>

SHAREHOLDERS HOLDING MORE THAN 5%

Shareholders Name* <i>State the name of the shareholder</i>	Percentage Shareholding* <i>State the shareholding percentage of the Shareholder</i>

DIRECTORS DETAILS

Directors Name* <i>State the name of the director</i>	Percentage Shareholding* <i>State the shareholding percentage of the Director</i>

QUALIFYING SERVICES DETAILS

Select the qualifying services that apply to the recipient*

- | | |
|--|--|
| <input type="checkbox"/> General Management and Administration services | <input type="checkbox"/> Training and personnel management services |
| <input type="checkbox"/> Business Planning and co-ordination services | <input type="checkbox"/> Credit administration and control services |
| <input type="checkbox"/> Procurement of Raw materials and components for use in business of the offices, associated companies, or the persons outside Fiji | <input type="checkbox"/> Performance of Economic or investment research and analysis |
| <input type="checkbox"/> Marketing and Sales control planning | <input type="checkbox"/> Funds management services |
| <input type="checkbox"/> Technical support services | <input type="checkbox"/> The Conduct of Research and Development in Fiji |
| <input type="checkbox"/> Corporate finance advisory services | |

CONTACT DETAILS

Name*

State the Individual name

Mobile Number*

Email Address*

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: _____ Lodgement 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

- | | |
|--|---|
| <input type="checkbox"/> Completed Request for Concessionary Tax Rate Form | <input type="checkbox"/> Proposed Timetable for Relocating |
| <input type="checkbox"/> Certificate of Incorporation | <input type="checkbox"/> Statement of Financial Position |
| <input type="checkbox"/> Declaration by the Applicant | <input type="checkbox"/> Valid TIN of Applicant or Representative submitting the form |
| <input type="checkbox"/> Evidence of Financing Arrangement | <input type="checkbox"/> Valid Photo ID of Applicant or third party submitting the form |
| <input type="checkbox"/> Income Statement | <input type="checkbox"/> Any Other Additional Documents |