



**FORM INSTRUCTIONS: PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING**

1. Use this form to request for a change in corporate tax year. For quicker processing of your application use the Taxpayer Online Service (TPOS) which you can access at: <https://tpos.frcc.org.fj/taxpayerportal/logon#/Logon>.
2. This service may be used by a non-individual who is required to file a Corporate Income Tax return (CIT) to apply for a change in its tax year for tax purposes.
3. Generally, a company's tax year is the 'calendar year' (i.e. the period January 1 to December 31), otherwise, the following applies:
  - if a different period of 12 months is used, the tax year is a 'substituted' tax year.
  - if there is a change and the period between the end of the company's old tax year and the start of the taxpayer's new tax year exceeds six months, the period is treated as a 'transitional' tax year and a separate tax return is required for the period.
4. You will be required to do the following:
  - provide details of the current tax year i.e. period, start date, end date, filing due date of the current corporate year e.g. January to December etc. (Refer to the Current Corporate Tax Year details section);
  - select reason(s) for the change and details of the new tax year from the available options (Refer to New Corporate Tax Year details section).
5. Complete the Declaration section by filling all details in the designated space. If a third party is filing this request, the representative must provide his/her TIN and designation e.g. Accountant, Chief Financial Officer, Company Secretary, Director, Manager, Partner or Tax Agent.
6. Our tax advice will be based on the facts provided therefore you must submit all supporting documents.
7. We will advise you once the application is processed.
8. You can request for a review of our tax advice if the application is declined.
9. Please consult with a Customer Service Officer if you need help to complete the Form.

**TAXPAYER DETAILS**

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

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

**Taxpayer Name\***

State the Entity Name

**CURRENT CORPORATE YEAR DETAILS**

**Current Corporate Year\***  **Period\***

State the current Corporate Year e.g. Jan to Dec      State the Period of the current Corporate Year e.g.2021

**Start Date\***  **End Date\***  **Filing Due Date\***

State the start date of the corporate year e.g. 01/01/2021      State the End Date of the corporate year e.g. 31/12/2021      State the filing due date e.g. 31/03/2021

**NEW CORPORATE YEAR DETAILS**

**Reason for Change\*** Select the applicable reason

To coincide with a parent company's year end       To avoid busy trading periods

To coincide with the end year of the financial year

**Change To\*** Select the applicable period

<input type="checkbox"/> JAN - DEC	<input type="checkbox"/> APR - MAR	<input type="checkbox"/> JUL - JUN	<input type="checkbox"/> OCT - SEP
<input type="checkbox"/> FEB - JAN	<input type="checkbox"/> MAY - APR	<input type="checkbox"/> AUG - JUL	<input type="checkbox"/> NOV - OCT
<input type="checkbox"/> MAR - FEB	<input type="checkbox"/> JUN - MAY	<input type="checkbox"/> SEP - AUG	<input type="checkbox"/> DEC - NOV

## 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

- Completed COC: Change of Corporate Tax Year Form
- Supporting Documents
- Valid TIN of Applicant or Representative submitting the form
- Valid Photo ID of Applicant or Representative submitting the form