



FORM INSTRUCTIONS: PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING

1. An accountable person providing betting or gambling activities must submit this monthly return. For quicker processing of your application use the Taxpayer Online Service (TPOS) which you can access at: <https://tpos.frccs.org.fj/taxpayerportal/logon#/Logon>.
2. This Gambling Turnover Tax (GTT) return must be submitted to FRCS on or before the last day of the following month the gambling or betting income was received. E.g. Gambling income received for the month of March 2021 will be due by 30th April 2021.
3. A GTT return must be filed even if there are no sales in a particular period. A nil return option confirms that there was no gambling/betting income derived for the month.
4. If filing a nil return, you must select the reason from the available options and proceed directly to the Declaration section.
5. You will be required to provide the following:
 - gaming license number;
 - valid period; and
 - a copy of the gaming license.
6. For betting services, the bet type includes:
 - any race
 - any contest
 - game of chance/skill
 - pretended game of chance/skill
 - remote interactive gaming, radio or television
 - casino games
 - other gambling services
7. If providing lottery services, you must provide the following:
 - completed Lottery Ticket Template which you can access at: <https://www.frccs.org.fj/wp-content/uploads/2021/04/Lottery-Template.xlsx>; and
 - list of lottery prizes and winners.
8. Complete the Declaration section by filling all details in the designated space. If a third party is filing this return, the representative must provide his/her TIN and designation e.g. Accountant, Chief Financial Officer, Company Secretary, Director, Manager, Partner or Tax Agent.
9. Please consult with a Customer Service Officer if you need help to complete the Form.

TAXPAYER DETAILS

Taxpayer Identification Number (TIN)*

State Individual/Entity TIN. TIN Should consist of either 9 or 10 digits.

Taxpayer Name*

State your Name/Entity Name

FILING OPTIONS DETAILS

Return Year* **Month***

State the year of return e.g. 2020 State the month of the return year

Are you filing a NIL Return for this period?* Yes No

If selecting Yes, then you will need to also select the reason for filing a NIL return below

Please select the reason for filing a nil return for this period*

Business is being setup No GTT relevant income for the period month Temporary closure of business

DECLARATION OF TAXPAYER OR REPRESENTATIVE

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

Taxpayer/Representative TIN

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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 Gambling Turnover Tax Return Form
- Copy of Gaming License
- For Lottery Ticket Sale
 - Completed Lottery Ticket Template (Excel format)
 - List of Lottery Prizes and Prize Winners
- Supporting Documents (where applicable)
- Valid TIN of Applicant or Representative submitting the form
- Valid Photo ID of Applicant or Representative submitting the form