



This application for a Private Ruling is made pursuant to Division 9, Subdivision 2 of the Tax Administration Act 2009 and the Tax Administration (Private Rulings) Regulations 2021

Preliminary Assessment

The application will undergo preliminary assessment for completeness and determination of the fee payable for the provision of the Ruling and the expected timeline for the Ruling.

The preliminary assessment report will be provided to you will within 5 working days from the date we receive this application.

The fee structure is as follows:

Easily determinable:	\$100 (VEP)
Requires a moderate degree of analysis:	\$500 (VEP)
Requires highly technical and complex analysis	\$1000 (VEP)

After the assessment you may elect to continue with the application by the fee which is non-refundable and by completing an acceptance form.

Using this form

Use this form to apply for a private ruling for yourself or on behalf of another person or entity.

- Fill in Sections A, B and C
- Sign and date the declaration at Section D
- Lodge the completed form using instructions in Section E.
- Include supporting documents if appropriate.

>> Fields you **MUST COMPLETE** are marked with a Red Asterisk (*)

Section A: Taxpayer Details

Part 1 (This part is mandatory)

* **Taxpayer Name:**

* **TIN:**

* **Residency Status:** Resident Non-Resident

Business Activity: (If Applicable)

Email Address:

Phone Contact:

Business Address (or Residential Address):

Are you registered for the following?

Income Tax VAT ECAL GTT PAYE FBT

ADT PT Superyacht Charter Tax Others

Part 2 (Fill this part if application is being made by a Tax Agent or a Representative)

* **Taxpayer Name:**

Tax Agent No:

Email Address:

Phone Contact:

Section B: Required Information

Taxes on which Ruling is sought:

- | | | | | | |
|--------------------------|---------------------------|--------------------------|------------------------|--------------------------|---|
| <input type="checkbox"/> | Income Tax | <input type="checkbox"/> | Fringe Benefit Tax | <input type="checkbox"/> | Airport Departure Tax |
| <input type="checkbox"/> | Withholding Taxes | <input type="checkbox"/> | Superyacht Charter Tax | <input type="checkbox"/> | Environment and Climate Adaptation Levy |
| <input type="checkbox"/> | Social Responsibility Tax | <input type="checkbox"/> | Value Added Tax | <input type="checkbox"/> | Tax Administrative Issues |
| <input type="checkbox"/> | Capital Gains Tax | <input type="checkbox"/> | Gambling Turnover Tax | <input type="checkbox"/> | Telecommunication Levy |

Others

Tax Period for which Ruling is sought:

Provide detail of income year(s) or other taxable period(s) covered by this application

Section C: The Ruling

Relevant facts and circumstances

Give a full description of the scheme or circumstances. Include all:

- Facts;
- transaction dates;
- The issue(s) on which a Ruling is sought;
- names of other parties actively involved in the transaction;
- relationship details (if any) between the parties involved; and
- any other facts or information relevant to the application

You should be reasonably certain about these details before you lodge this application.

Alternatively, you may submit the above information in a separate document or as an attachment.

Other information (optional)

Include information about:

- how you think the law applies to this scheme or circumstance
- any research and analysis you have done, and
- any relevant reference to legislation, public rulings or case law.

Including this information may reduce our need to ask for further information and this will speed up the processing of your application. (Please provide such information on a separate sheet document or as an attachment if necessary)

Section D: Declaration

If you are applying on your own behalf, you are declaring that the information contained in this document, and any attached documents, is true and correct by signing this form;

If you are an agent or representative, by signing this form you are declaring that:

- this document and any attached documents have been prepared according to information supplied by the client (or clients) identified in Section A of this form
- you have received a declaration from each client stating that the information provided to you to prepare this application is true and correct
- you are authorised by each client to give this application to the CEO of FRCS.
- If you are a legal personal representative, you are declaring that the information contained in this document, and any attached documents, is true and correct by signing this form;

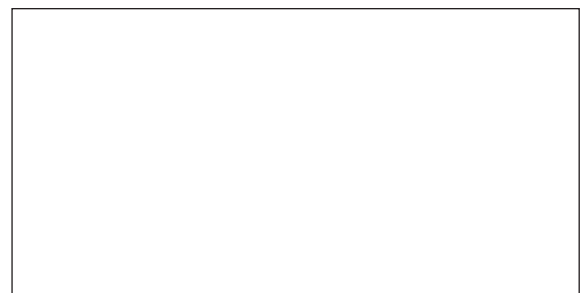
Secrecy

The FRCS is a statutory body bound by the Fiji Revenue and Customs Service Act 1998 in terms of collection and handling of taxpayer's information

Signature:

Stamp: (if applicable)

Date:



Section E: Lodging your Application

Send copies of any relevant supporting documents with this form. This may speed up processing the application.

You can lodge your private ruling application or request for any clarification via email on tipu.techs@frcs.org.fj or by hand or post-delivery at the following address:

Building 3 Level 4 – TIPU
Corner of Queen Elizabeth Drive and Ratu Sukuna Road
Nasese Complex
Suva

Official Use:

Assigned Private Ruling Application Number: