

Compulsory Tax Identification Number



WHAT YOU NEED TO KNOW

FIJI ISLANDS
REVENUE &
CUSTOMS
AUTHORITY



How it works

As announced by the Prime Minister and Minister for Finance in his 2010 Revised Budget address on 2nd July, 2010, it is now compulsory for those wishing to create a new bank account, register a vehicle, obtain a driving license or register a business to get a Tax Identification Number (TIN) at FIRCA.

Detailed below are the steps you must take in order to register for a new TIN number:

1. A) COMMERCIAL AND NON-COMMERCIAL BANKS

Step 1 : The person wishing to open accounts needs to visit FIRCA and obtain TIN. Registration forms can be obtained from our website at www.frca.org.fj. You will be required to produce valid Birth Certificate and photo identification such as FNPF Card, Drivers License, Passport.

Step 2 : An official letter will be issued by FIRCA that will confirm the person's TIN.

Step 3: The official FIRCA letter must be produced to the bank to facilitate the opening of the bank accounts.

B) BANK ACCOUNTS IN RURAL AREAS

For persons in rural areas who wish to open a bank account or engage in micro-finance, the TIN registration process will be as follows:

Step 1 : The person involved in micro finance approaches the bank to open the bank account. The account should not be suspended pending TIN issuance.

Step 2 : The Bank will open up the account by using minimum requirements for identification. A letter from Turaga Ni Koro, provisional council will be sufficient.

Step 3 : As soon as bank account is opened,
(i) the person will fill FIRCA tax registration form and attach letters from Turaga Ni Koro, provincial councils, etc to identify the person; and
(ii) The bank will fill section B of the form by stating the person's bank account number with the Bank official stamp.

Step 4 : The bank will submit the form to FIRCA for issuance of TIN.

Step 5 : FIRCA will issue TIN registration letter to bank and a copy

posted to the person under micro finance scheme or rural banking.

The above arrangements apply only to persons under rural micro finance scheme and rural banking.

Please note that all existing bank account holders should have a TIN by 31 December, 2010.

2. LAND TRANSPORT AUTHORITY (LTA)

Any person who:

- registers vehicles at LTA (First registration, Renewal of Registration, Transfer of Motor Vehicles and any other transaction contained in the Land Transport Act and Land Transport Regulations); or
- Obtains a Driving License (Learners Permit, Provisional License, Full License, Issuance , Renewal (of any class) and any other transaction contained in the Land Transport Act and Land Transport Regulations) at LTA;

must obtain a TIN from FIRCA.

Step 1 : The person wishing to register at LTA needs to visit FIRCA and obtain TIN. Registration forms can be obtained from our website at www.frca.org.fj. You will be required to produce valid Birth Certificate and photo identification such as FNPF Card, Drivers License, Passport.

Step 2 : An official letter will be issued by FIRCA that will confirm the person's TIN.

Step 3: The official FIRCA letter must be produced to LTA to facilitate the registrations at LTA.

3. LOCAL GOVERNMENT (NEW BUSINESS REGISTRATIONS)

Effective from 15 August, 2010 any business that wishes to obtain or renew its business license from town or city councils must first obtain a Tax Identification Number (TIN) from FIRCA. The person seeking or applying for business license must produce FIRCA's official TIN registration letter to town/council to facilitate the issuance of the business license.

Step 1 : The person wishing to register at town or city councils needs to visit FIRCA and obtain TIN. Registration forms can be obtained from our website at www.frca.org.fj. You will be required to produce valid Birth Certificate and photo identification such as FNPF Card, Drivers License, Passport.



Step 2 : An official letter will be issued by FIRCA that will confirm the person's TIN.

Step 3: The official FIRCA letter must be produced to town or city councils to facilitate the registrations at town or city councils.

4. REGISTRAR OF COMPANIES

Any business that wishes to register a new business with the Registrar of Companies must first obtain a Tax Identification Number (TIN) from FIRCA.

Step 1 : The person must visit the Companies Office and fill the necessary form. The Companies office will stamp such form and will request the person to visit FIRCA to obtain TIN. Registration forms can be obtained from our website at www.frca.org.fj. You will be required to produce valid Birth Certificate and photo identification such as FNPF Card, Drivers License, Passport.

Step 2 : At FIRCA, the person must fill in the TIN registration Form. A copy of the preliminary documents submitted to the Companies Office must be attached to the TIN Registration Form. The preliminary document refers to forms lodged at Companies Office, Memorandum of Association and Article of Association.

Step 3 : FIRCA will issue a standard letter confirming the person's TIN.

Step 4: The TIN must be supplied to the Companies Office that will facilitate the issue of Business Registration Certificate. The Companies Office will only accept FIRCA's letter on TIN to ensure the validity of TIN.

Step 5: The Registrar of Companies will send a copy of Business Registration Certificate to FIRCA for updating of taxpayer records.

5. COMPULSORY TAX IDENTIFICATION NUMBER FOR EMPLOYEES

Consistent with the 2010 Revised Budget Announcement by the Prime Minister and Minister of Finance, the Fiji Islands Revenue & Customs Authority (FIRCA) wishes to inform the public that effective from 15th August 2010, it is mandatory for all employers to ensure that their employees are registered for a Tax Identification Number (TIN).

For the purposes of the administration of PAYE tax, all employers must ensure that Employee Certificates, Annual Summaries and other documents make reference to employee TIN.

END

Should you have any further queries please contact the FIRCA Taxation call centre on 3243777 or email FIRCA Customer Enquiry at cectaxquerysuv@frca.org.fj

Disclaimer: Please note that all the above are subject to change without notice.



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& Customs Authority



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