



## **APPLICATION FOR VAT DE-REGISTRATION**

This is to advise that the VAT registration threshold has increased from \$50,000 to \$100,000 effective from 1<sup>st</sup> January 2012.

Under the provisions of section 23 of the VAT Decree every person, whose turnover is below the threshold, may apply to the Commissioner to cancel the registration.

The requirement for de-registration are as follows:

- Specify in the application for de-registration as to which period will be last return that you will be filing.
- Account for VAT on your trading stock and assets retained in your last VAT return.
- Return your Notification of VAT registration Certificate together with your application for de-registration.
- Upon filing your final return you should cease to charge VAT on your supplies and it will be an offence should you continue to do so.

Should you decide not to de-register from VAT then you will have to continue to comply with all other requirements of the VAT Decree 1991 .

For any further enquiry please contact Mr. Raj Gounder on telephone 3243548 or Mr. Epeli Nuaa on telephone number 3243505 or email us at [tepu@frca.org.fj](mailto:tepu@frca.org.fj) or contact your nearest FRCA Office.

**Jitoko Tikolevu**  
**CHIEF EXECUTIVE OFFICER**