



Revenue Collection Division

INSTRUCTIONS FOR COMPLETING

Application for Registration of
Salary/Wage Earners or Sole Trader Businesses
(or Partners, Beneficiaries and Investment Income earners)

The form is for registration of these types of people:

- employees (full-time, part-time or casual)
- directors who receive directors' fees from a company
- pensioners who receive pensions or persons receiving retirement allowances
- sole traders (i.e. people who carry on a business in their own name)
- partners in a partnership
- beneficiaries (i.e. people who receive income from a trust or estate)
- investment income earners (people who receive income from rent, interest, dividends, etc.), who now pay or will pay provisional tax.

Registration with the FIRCA means any or all of the following:

- getting a Tax Identification Number (TIN) for the first time
- becoming a person who pays Value Added Tax (VAT) to the FIRCA
- becoming a person who pays Pay-As-You-Earn (PAYE) tax to the FIRCA
- becoming a person who pays Hotel Turnover Tax (HTT) to the FIRCA

Complete the form in black or blue pen.
PRINT CLEARLY.

Registration Type

This section must be completed for all applications.

Tick only one of the boxes. If you have both salary/wage income and business income, tick the "Sole Trader Business" box. If you have both salary/wage income and other income (e.g. partnership income) tick the "Other" box.

Section A **Personal Details**

This section must be completed for all applications.

You must complete all items. If an item is not applicable write "N/A" in the box.

Complete "Father's Name" only if you are Indo-Fijian.

Occupation is Applicants occupation.

Work Permit number to be provided for Non-Residents who are on a work visa.

If you already have a TIN write it in the box.

If you are a FNPF member, write your FNPF number in the box (**Note:** If registering at the counter, you must also show your FNPF card for identification purposes. If registering by mail, please attach a photocopy of your FNPF card.)

If you have a tax agent, you may choose to use the tax agent's address for the FIRCA to send you income tax returns and correspondence. You may also choose your own mailing address.

Salary/Wage earners, directors and pensioners need not complete any further details. Complete the **DECLARATION** in Section G at the end of the form and read the Checklist at the end of these instructions.

Section B

Business Details

This section must be completed for all applications by sole traders, partners, beneficiaries and investment income earners (but not salary/wage earners, directors or pensioners).

You must complete all items. If an item is not applicable write “N/A” in the box.

Write the nature of your business in the box provided. You must be specific, e.g. “retail of motor spare parts”, “sugar cane farming”, “medical practice”, “manufacture of wooden products”. If you carry on more than one type of business only write down your main business.

Write the date the business commenced in the box.

Write the address of exact location, i.e., where the business is carried on (street address, lot and section number or village name) in the box.

If you carry on business using one or more trading names, write the names in the boxes provided. If you have more than 6 business names attach a list to the application.

Section C

Other Related Companies Details

Provide details of other related companies/entities.

Section D

Employer Details

This section must be completed only for applications by sole traders who have at least one person in their employment.

You must complete all items. If an item is not applicable write “N/A” in the box.

Write, in the box provided, an address for the FIRCA to send you forms and correspondence in relation to your PAYE matters. If this address is the same as the mailing/tax agent’s address in the personal details section, write “As above”.

Write your estimated monthly wages payment, and number of employees who will have tax deducted from their wages, in the boxes provided.

If you wish to make separate PAYE payments for different branches of your business, complete the branch names and address in the boxes provided. If you have more than 2 branches attach a list to the application.

Section E

VAT Details

This section must be completed only for applications by sole traders who wish to be registered for VAT.

You must complete all items. If an item is not applicable write “N/A” in the box.

Write, in the box provided, an address for the FIRCA to send your forms and correspondence in relation to your VAT matters. If this address is the same as the mailing/tax agent’s address in the personal details section, write “As above”.

Tick the appropriate boxes to indicate whether or not you are an importer or exporter.

Section F

Tick the appropriate box to indicate if you want to account for VAT on a payment basis. This means that you can:

- claim a VAT input tax credit only when you make payments for business inputs, and
- charge output VAT only when you receive income payments.

You can only apply to account for VAT on a payment basis if the total value of your taxable supplies in the last 12 months was, or for the last 12 months is expected to be, \$100,000 or less.

Tick the appropriate box to indicate if you want to apply for a 3-month taxable period.

You can only apply for a 3-month taxable period if the total value of your taxable supplies in the last 12 months was, or for the last 12 months is expected to be, \$100,000 or less. If your actual or expected value of taxable supplies is over \$100,000 you must complete VAT returns on a monthly basis.

Declaration

This section must be completed for all applications.

The form must be signed personally by the applicant, not their tax agent or other representative. Write the date that you signed the form.

Note: The tax laws contain penalties for making false statements in this form.

Provisional tax

If you are a sole trader, partner, beneficiary or investment income earner you may have to pay provisional tax. Provisional tax is payable by people (other than salary/wage earners) during the year in which the income is earned. It is credited to your annual income tax assessment for the year.

If you are a sole trader, partner, beneficiary or investment income earner you must also complete the form titled “Provisional tax calculation for new businesses” and send it to the FIRCA.

What to do with the completed form

You may either post the form to FIRCA or bring it to any of the FIRCA offices listed below.

If **posting** the form send it (with a cheque for payment of any tax) to:

For Central & Eastern Division businesses:

Commissioner of Inland Revenue
Private Mail Bag
Suva

For Western Division businesses:

Commissioner of Inland Revenue
Private Mail Bag
Lautoka

For Northern Division businesses:

Commissioner of Inland Revenue
Private Mail Bag
Labasa

If **bringing** the form to any of the FIRCA office, take it to the office nearest to you at the following addresses:

For Central & Eastern Division businesses:

1st Floor Waisomo House
Thurston St
Suva

For Western Division businesses:

Revenue House
19 Tavewa Avenue
Lautoka

For Northern Division businesses:

First Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

If bringing the form to FIRCA office, a FIRCA officer will check it and advise if you have missed out any details. If you need help filling in the form ask the FIRCA officer at the counter.

Proof of Identity

When lodging this form at a FIRCA office you must show proof of your identity.

Salary/wage earners must show their FNPF card. Sole traders and others who do not have an FNPF card must show one of the following:

- driver's licence
- passport
- official ID card
- wheel tax certificate.

It is mandatory that individuals attach a certified copy of birth certificate with the registration form before tax identification number can be issued.

If sending this form through the post, a photocopy of the required proof of identity must also be sent.

Checklist

Before posting this form or bringing it to a FIRCA office, ensure that the following have been done:

- fully completed the sections for registration type and personal details
- fully completed the business details section if a sole trader business
- fully completed the employer section if you are an employer
- fully completed the VAT details section if you are registering for VAT
- signed and dated the form
- included any attachments asked for
- you have your proof of identity ready to show (or photocopy attached if mailing)