



Revenue Collection Division

**INSTRUCTIONS FOR COMPLETING
APPLICATION FOR A TAX
IDENTIFICATION NUMBER FOR TICKET
LOTTERY**

The form is for registration of a person who wishes to conduct a ticket lottery.

If you complete this form and give it to the FRCA:

- you will be given a Tax Identification Number (TIN) to use for the lottery, and
- you will be given a payment advice to assist you paying Gambling Turnover Tax (GTT).

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

Section A
Organisational Details

This section relates to the organisation (eg school or church group), which is holding the ticket lottery.

If the organisation already has a TIN, write it in the space provided.

If it does not already have a TIN, the FRCA will issue one to the organisation.

Complete the boxes with the name, postal address and telephone number of the organisation.

Section B
Accountable Person Details

The accountable person is the person who will be responsible for paying the GTT on the lottery.

This person may or may not be a member of the organisation holding the lottery.

Complete the boxes with the TIN, name, postal address, residential address and telephone number of the accountable person.

Section C
Lottery details

In the space provided, write the purpose of the lottery. For example, the purpose of the lottery may be:

“Fundraising for construction of new library for school”

or

“Fundraising to send sick child overseas for medical treatment”.

In the spaces provided, complete the following details:

- number of tickets that you intend to be sold
- cost of a ticket
- estimated gross ticket sales (equals number of tickets to be sold times cost of a ticket)
- estimated GTT (equals 15% of estimated gross ticket sales)
- closing date for ticket sales
- drawing date for lottery

Example

A sporting club intends to hold a lottery to raise funds to send its members to a national competition. The prize is a weekend at a luxury hotel.

The club intends to sell 2,000 tickets at \$2 each.

In this example, the estimated gross sale is \$4,000, and the GTT is \$600.

Checklist

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

Attach a copy of completed Application form for Permit issued by your District Officer.

Attach a copy of all other documents required by the district officer to be submitted with the Permit application form.

Declaration

The accountable person must sign and date the form.

Note: The accountable person will be personally liable for the payment of the GTT.

The GTT must be paid, using the remittance advice provided by the FRCA, within 28 days of the drawing of the tickets.

What to do with the completed form

You may either post the form to FRCA or bring it to any of the FRCA 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 FRCA office, take it to the office nearest to you at the following addresses:

For Central & Eastern Division businesses:

Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese

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

