



INSTRUCTIONS FOR COMPLETION OF GAMBLING TURNOVER TAX (GTT) ANNUAL SUMMARY

GENERAL INFORMATION

This form allows a person who runs a gambling business or lottery to make a report to the FIRCA about the person's obligations under the Gambling Turnover Tax (GTT) Decree.

This report must be made to the FIRCA no later than February 28th following the year to which the report relates.

GTT is payable by persons who are provided with a prescribed gambling service, and collected by the person who provides the service (called the "accountable person").

"Prescribed gambling services" means:

- acceptance of bets by holders of licences granted under the Gaming Act
- provision of a ticket for a lottery.

The amount of tax due and payable in respect of the gambling services provided by the accountable person during that week is to be paid to FIRCA.

The rate of GTT payable is:

- 15 cents for each complete dollar of turnover
- 7 cents for each sum of turnover, or fractional balance over one dollar, in the range of 5 cents to 50 cents
- 15 cents for each sum of turnover, or fractional balance over one dollar, in the range of 51 cents to 99 cents.

COMPLETION OF FORM

Note: An accountable person may **print its own** GTT annual summary, provided it contains all the information fields that the FIRCA form contains.

Reporting period details

Write the period which the report is for in the box at the top of the first page.

Identification details

Write the accountable person's name, address and Tax Identification Number (TIN) in the spaces provided.

Section A: Schedule of gambling turnover

Complete the table by providing, for each month, and in total, the amount of:

- gambling turnover subject to GTT
- GTT collected on that turnover.

Section B: Reconciliation of GTT paid for the year

Item 1: Write here the amount of GTT tax you have collected from gambling turnover.

Item 2: Write here the amount of GTT tax collected for the year, which has been sent to the FIRCA for the period of this report.

Item 3: Deduct Item 2 from Item 1 and write any difference in this box.

Underpayments and Overpayments

If the amount in Item 3 shows that you have not sent in all the GTT you have collected for the year, you should pay the difference immediately. In such cases, you need to advise the FIRCA which months of the year the short payment relates to. A penalty will be applied to short-paid amounts.

If the amount in Item 3 shows that you have overpaid your GTT, this amount will be credited to your next year's GTT, or offset against any other tax liabilities outstanding. The FIRCA will advise you of what happens to your overpayment. In some cases it may be refunded.

Declaration

The accountable person should write his or her name, sign and date the report

Note: The income tax law provides severe penalties for persons who make false statements.

What to do with completed form

You may either post the form to the FIRCA or bring it into any FIRCA office.

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 FIRCA office, take it to the office nearest 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:

Charan Jeath Singh Building
Jaduram St
Labasa

If bringing the form to FIRCA office, an 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.