



Revenue Collection Division

## INSTRUCTIONS FOR COMPLETING CONTRACTOR'S PROVISIONAL TAX CERTIFICATE

### **GENERAL INFORMATION**

Payers of contract payments must deduct 15% provisional tax from the payment.

The certificate allows a payer to report to payees and FRCA regarding payments made.

The certificate should be in four parts:

**ORIGINAL:** Payee's tax return copy.

**DUPLICATE:** To be retained by payee.

**TRIPLICATE:** FRCA copy.

**QUADRUPPLICATE:** To be retained by payer.

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

### **COMPLETING THE CERTIFICATE**

All items should be completed. If an item is Not Applicable write "N/A" in the box provided

#### **Year of certificate**

At the top of the certificate write the year that the certificate covers e.g. if it is a certificate for the year ended 31 December 2009 certificate write "09".

### **PAYER DETAILS**

#### **Payer's name**

Write here the name of the payer.

#### **Payer's TIN**

Write here the Tax Identification Number (TIN) of the payer. If the payer does not have a TIN the payer can still complete the certificate. However, the payer should also complete the form "Application for Registration".

### **PAYEE'S DETAILS**

#### **Payee's name**

Write here the name of the payee, including father's name if Indo-Fijian.

#### **Payee's TIN**

Write here the TIN of the payee.

#### **Gross contract payments**

Write here the total amount paid to the payee for the year under the contract.

#### **Tax deducted**

Write here the amount of total tax the payer deducted from gross contract payments.

#### **Signature**

The payer should sign and date the certificate.

**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 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 filling in the form ask the FRCA officer at the counter.