



Taxation Division

**INSTRUCTIONS FOR COMPLETING
REGISTRATION FORM FOR
SERVICE TURNOVER TAX (STT)**

General Information

The form is for registration of a service provider under the Service Turnover Tax Decree 2011. The Decree requires service provider to charge a purchaser of the service, STT at the rate of 5% on the vat exclusive price of service charges upon the payment of such cost.

A person must have a Tax Identification Number before completing this form.

A **new** service provider must complete and submit the form to FRCA within 30 days before the service commences business.

A service provider must complete and submit the form to FRCA within 30 days after the STT law comes into force.

Complete the form in black or blue pen. **PLEASE PRINT CLEARLY** and provide relevant information in the boxes provided.

Name of Entity

Write the name under which the service provider is registered.

Trading Name

Write the trading name, if applicable.

Tax Identification Number

Write the Tax Identification Number (TIN) of the taxpayer.

Name of Individual owner

Write the service provider's name if not a corporate entity, partnership or trust.

Branch name/number

If the service provider has branches registered with FRCA for PAYE purposes, write the branch name/ location and branch number in the spaces provided.

This section should be filled only if the service provider wishes to continue with this in STT.

(Note: Head Office is always Branch "98")

Accountable person

Write the name and contact details of the person who is responsible for accounting for STT.

(Note: Any correspondence relating to the STT will be sent to the accountable person)

Precedent Partner

Write the name of the precedent partner if the service provider is a partnership and his requested personal details.

Manager

Write the name of the Manager if the service provider is a company and his contact & requested personal details.

(Note: where the service provider has not registered with the Commissioner, the person whose name appears in the service license is deemed to be registered as the accountable person.)

Postal address

Write the service provider's postal address

Number of rooms – applicable to Hotels, Motel, Home stays & Cruise Ships

Write the number of guest rooms available.

Location

Write the address where the service provider is situated.

Tax Agent

Write the name and number of the Tax agent if applicable.

Declaration

The accountable person should complete, sign and date the form, and state his designation.

Commencement Date/Start Month of Return

Write the date of commencement of service operation and start month of return.

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:
FRCA Suva – Nasese Complex office
FRCA Levuka office
FRCA Rotuma Office

For Western Division businesses:
FRCA Lautoka office
FRCA Nadi Airport office
FRCA Rakiraki office
FRCA Sigatoka office

For Northern Division businesses:
FRCA Labasa office
FRCA Savusavu office

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.