



INSTRUCTIONS FOR COMPLETING CREDIT CARD LEVY RETURN

Revenue Collection Division

General Information

All banks are required to charge its customers, a Credit Card Levy (CCL) at the rate of 2% on monthly credit card outstanding balances exclusive of interest and other bank charges.

Note: All the banks must register for CCL first before completing this form.

When should the Return be lodged?

The Return should be lodged and the CCL paid to FRCA within 15 days after the last day of each month. Complete the form in black or blue pen.

PRINT CLEARLY. A typewriter may also be used.

Tax Identification Number (TIN)

Write the taxpayer's TIN in the box provided.

Name

Write the name under which the business is registered for CCL purposes, and the address in the box provided.

Branch number

If the business has branches registered with FRCA for PAYE purposes, write the branch number in the space provided.

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

Year and Month

In the spaces provided, write the Year and Month to which the return and CCL payment relates. For example, if the CCL is due on 15th February 2012 write "2012" and "January" in the boxes.

Credit Card Levy calculation

1. [Box 1] Total Credit Card outstanding balance for the month
2. [Box 2] Less Bank Interest and other Bank Charges
3. [Box 3] Net Credit Card outstanding balance for the month [Subtract Box 2 from Box 1]
4. [Box 4] **Credit Card Levy payable** [Multiply the amount in Box 3 by 2%]

It is mandatory to complete all fields.

Declaration

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

Penalty

A penalty of 25% will apply on any CCL remaining unpaid after the due date for payment. An additional penalty of 5% will be applied on the remaining unpaid CCL for each month that the CCL remains unpaid.

A penalty of 20% will apply on the CCL for any late lodgement and

another 5% will be applied for each month CCL return was not lodged.

What to do with the completed form

You may either post the form or deliver it to any of the FRCA offices listed below. If sending by mail, enclose the cheque with your CCL return and 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.