



INSTRUCTIONS FOR COMPLETING TELECOMMUNICATION LEVY RETURN

Taxation Division (Inland Revenue Services)

General Information

All the telecommunication service providers are required to charge their customers, the Telecommunication Levy (TL) at the rate of 1% on all voice calls. TL will apply on the VAT exclusive amount.

Note: Any person operating in the telecommunication industry must register for TL first before completing this form.

When should the Return be lodged?

The Return should be completed and submitted to FRCA with the TL collected 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 TEL 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 TL payment relates. For example, if the TL is due on 15th February 2012 write "2012" and "January" in the boxes.

Amount of TL collected

Write the VAT exclusive amount of Total Charges for the month in Box 1. Fill in the respective amounts for Internet charges in Box 2 and Rental and Fixed Charges in Box 3.

Calculate the total voice call in box 4 by deducting box 2 and box 3 from box 1.

Calculate the Telecommunication Levy in box 5 by multiplying 1% on box 4.

FRCA will reconcile all your TL payments at the time of receipt of each monthly return.

It is mandatory to complete all fields.

Declaration

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

Note: TL must be paid within 15 days after the end of the month in which the tax was levied.

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

A penalty of 20% will apply on the TL for any late lodgement and another 5% will be applied for each month TL 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 TL return and send it to:

Commissioner of Inland Revenue
Private Mail Bag
Suva.

(Do not send cash through the post)

If paying in person at a FRCA office, hand the form and the payment to the cashier at any of 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