



**INSTRUCTIONS FOR COMPLETING  
APPLICATION BY REGISTERED PERSON TO  
TREAT A BRANCH(ES) / DIVISION(S) AS A  
PRODUCE SUPPLIER**

The return form allows a person who is a **registered person** for Value Added Tax (VAT) to apply for registration of one or more branches or divisions of their business to be a **produce supplier**.

If the application is approved by the FRCA, the registered person will be able to transfer goods from the produce supplier to other branches/ divisions of their business without charging VAT.

Complete the form in black or blue pen. **PRINT CLEARLY**. A typewriter may also be used.

### **Section A – Organisation Details**

In the spaces provided, write the registered person's, Tax Identification Number (TIN), name, postal address, telephone and fax number.

### **Section B – Branch/Division Details**

Write the name and address of each branch or division of the business which is to be a produce seller. If there are more than 6 attach a schedule giving details.

### **Declaration**

Write your name, sign, capacity (eg whether principal partner or authorised person of a company) and date the return.

If you have attached any schedules to the return, each schedule should be signed.

**Note:** the VAT Decree provides severe penalties for persons who make false statements.

### **What to do with completed form**

You may either post the form to the FRCA or bring it into any FRCA 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 FRCA 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:  
First Floor Rupan Building  
Corner of Nanuku & Jaduram Street  
Labasa