



INSTRUCTIONS FOR COMPLETING REGISTRATION FORM FOR HOTEL TURNOVER TAX (HTT)

Revenue Collection Division

General Information

The form is for registration of a hotel owner under the Hotel Turnover Tax Act, 2006. The Act requires hotel owners to charge a hotel guest HTT at the rate of 3% on the vat exclusive price of accommodation, refreshment and other hotel charges upon the payment of such cost.

A person must register for Income Tax and/or Value Added Tax purposes first and have a Tax Identification Number before completing this form.

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

A hotel owner must complete and submit the form to FRCA within 30 days after the HTT law comes into force.

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

Name of Entity

In this box write the name under which the hotel owner is registered for Income Tax and/or Value Added Tax purposes.

Trading Name

In this box write the trading name, if applicable.

Tax Identification Number

In this box write the Tax Identification Number (TIN) of the taxpayer.

Name of Individual owner

In this box write the hotel owner's name if not a corporate entity or partnership.

Branch name/number

If the hotel owner 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 hotel owner wishes to continue with this in HTT.

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

Accountable person

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

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

Precedent Partner

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

Manager

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

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

Bank

Write the bank name, bank branch and bank account number of the hotel.

Postal address

Write the hotel owner's postal address

Number of rooms

Write the number of guest rooms in the hotel

Location

Write the address where the hotel is situated.

Tax Agent

Write the name 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 hotel 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:

Commissioner of Inland Revenue
Private Mail Bag
Suva

If delivering by hand, take the form 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:
1st Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

Check-List

Before posting this form or bringing it to any of the FRCA offices, ensure that the following have been done:

- Ø attach certified copy of hotel license to the form.
- Ø fully completed section A.
- Ø fully completed section B.
- Ø signed and dated the form.