



INSTRUCTIONS FOR COMPLETING

Promoter's Return for Performers/Artists

The form allows a promoter to make an income tax return for a performer or artist who will visit Fiji (such as individual musicians, bands and dance troupes).

The performers or artists will be taxable in Fiji on the income they derive in Fiji.

The promoter or agent must complete this return on behalf of the performers or artists.

Complete the form in black or blue pen.
PRINT CLEARLY.

Sponsor details

In this section write the names of any sponsors who have, or will be, providing money to cover the cost of the performance, and the amount of sponsorship.

Sponsors may include individuals or companies, community or business groups, government agencies or embassies.

Details of amounts payable

In this section provide information on the performers or artists and support people. Write the name of the artist or, where a band or group is performing, the name of each person in the band or troupe. If there is insufficient space on the form please attach a list.

“Support Person” includes sound and lighting technicians, roadies, make-up and hair stylists, directors, emcees, and other persons who are paid to support the performance but do not take part in it.

If the artist or support person has a Tax Identification Number (TIN) write it in the space provided. If they do not have a TIN the FRCA will issue one to them.

In the space provided write the gross amount that the person will receive for the performance.

Details of up-front payments

Tick the appropriate box “Yes” or “No” if any up-front payments have been made to any of the performers or support persons.

Write the name of the artist/support person, their TIN, amount paid and date paid in the spaces provided.

Attach evidence of each payment eg a copy of a bank draft or telegraphic transfer advice.

Declaration

The promoter or agent must write their name, position and sign and date the return.

Assessments

Once this return is given to FRCA, the amount of income tax payable in relation to the artists or performers will be calculated and notified to the promoter.

The promoter is personally liable for this amount of tax.

The tax must be paid before the performer or artists leaves Fiji.

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

If bringing the form to FRCA office, an 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.