



Taxation Division
(Inland Revenue Services)

INSTRUCTIONS FOR COMPLETING APPLICATION FOR REFUND OF VAT ON ACQUISITION/CONSTRUCTION OF NEW DWELLING HOUSE

The application form allows a person to apply for a refund of the Value Added Tax (VAT) they have paid on the acquisition and/or construction of a new dwelling house.

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

You must complete all boxes. If a-box is not applicable write “N/A” in the box.

Identification/Contact details

In the spaces provided, write your name, Tax Identification Number (TIN), address, phone number, mobile number, fax number and email address.

IMPORTANT!

In order for your application to be processed, you **must** attach certified copies of the following:

- evidence of VAT paid (eg copies of invoices or contract with builder should be under the applicants name); **and**
- certificate of completion of property by the local building approval authority.

Note:

All Tax invoices are to be recorded in the input schedule as designed in the 3rd schedule (Form 5) of the VAT Decree and filed according to that sequence.

Details of new dwelling

In the boxes provided, write the following details about the new dwelling house:

- postal and site address of new dwelling house
- section and lot numbers (if applicable)
- Deposited Plan (DP) number (if applicable)
- the Crown Land (CL), or Native Land (NL), or (CT) number (if applicable) which appears on the title

Attach a certified copy of the Land title.

New dwelling house on Mataqali land

Attach a signed letter from the Turaga-ni-Koro, the Roko Tui and the Divisional Commissioners Office confirming your ownership of the house and that it is completed.

DETAILS OF DATE AND COST OF NEW DWELLING HOUSE

Note: Complete **either** Section A or Section B, whichever is applicable.

Section A should be completed if you bought a house from a registered person.

Section B should be completed if you paid a builder to build a house for you, on your land or Mataqali land.

Section A - Date and Total Cost of acquisition of new dwelling house

Date

Write here the date you acquired the house (the date that the Registrar of Titles recorded transfer of the title under your name).

Cost

Write here the VIP amount you paid to the vendor for the house and land.

VAT paid on acquisition of new dwelling house

Write here the amount of VAT charged to you by the vendor of the property and any additional VAT paid on acquisition. This amount will be a fraction (3/23) of the amount of the cost above.

The maximum claim is equal to the tax fraction of \$120,000 with effect from 1/1/2012.

Have you previously claimed for VAT refund on New Dwelling House

If you have made a claim previously then tick YES (in the box provided). If this is your first claim then tick NO (in the box provided).

Section B - Date and Total Cost of completion of construction of new dwelling house

Date of land acquisition

Write here the date you acquired the land on which the house was built.

Date of completion

Write here the date the construction of the house was completed ie the date of issuance of Certificate of Completion.

Cost

Write here the total cost of acquiring the land **plus** the construction costs of the house.

VAT paid on land

Write here the amount of VAT charged to you by the vendor of the land. This amount will be a fraction (3/23) of the amount of the cost above.

VAT paid on construction

Write here the amount of VAT charged to you by the builder of the house. This amount will be a fraction (3/23) of the cost.

Declaration

You must sign and date the application in the boxes provided.

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

Note: the *Tax Administration Decree 2009* provides severe penalties for persons who make false VAT returns.

What to do with the completed form

You may either post the form to FRCA or hand deliver to any of the FRCA offices.

If **posting** the form 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.

In all cases, site visit will be required to verify certain details.