



INSTRUCTIONS FOR COMPLETING NON-RESIDENT FILM TAX REBATE RETURN

The return form allows a non-resident of Fiji to make a return in respect of the film tax incentives. Once the return is assessed the non-resident may be entitled to a rebate of expenditure used in the production of films in Fiji.

Note: This return is for use by non-residents only. Residents wishing to claim the incentives must use the standard tax returns for residents.

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

You must complete all items. If an item is not applicable write "N/A" in the box.

If you need more space than is on the form, attach schedules to the return.

All values are to be shown in Fijian dollars.

Year of return

At the top right hand side of the first page of the return, write the fiscal year which the return covers. If the fiscal year is, for example, 2005, the write "31 12 05".

APPLICANT DETAILS

If the applicant is an individual, write the first, middle and last names in the boxes provided. If the applicant is a company or other entity, write the name in the "First Name" box.

TIN

Write the applicant's Tax Identification Number (TIN) in the box. If you do not have a TIN, complete the "Application for Registration" form.

Address

Write the applicant's Fiji address and Overseas address in the spaces provided.

Film Title

Write here the title of the film in respect of which a rebate of expenditure is being claimed eg "The Python Returns".

Name of Outgoing Company

Tick the "Yes" or "No" box depending on whether production has been taken over from another company. If "Yes", provide the name of that company.

Accounting Firm

Write here the name of the firm which handles the accounting for the film, and the name of the contact person in that firm.

Auditing Firm

Write here the name of the firm which audits the accounts.

Checklist of Attachments

Tick the “Yes” or “No” box for each of the four required attachments:

- auditor’s certificate
- final certificate
- expenditure statement
- specific exclusion expenditure statement.

Note: All four attachments must be attached to the return before it can be processed.

Attachments endorsed

Tick the “Yes” or “No” box as to whether each of the attachments has been endorsed. For example, the auditor’s certificate must be endorsed (signed) by the auditor. The endorsement must be original and not photocopied.

Qualifying Fiji Production Expenditure

Write here the amount of Qualifying Fiji Production Expenditure (QFPE). If you unsure how to calculate this, the FRCA can advise you.

Total Production Expenditure

Write here the amount of Total Production Expenditure (TPE). If you unsure how to calculate this, the FRCA can advise you.

Rebate amount

Write here the amount of rebate you wish to claim. Note that the maximum rebate is \$3,750,000. The amount of the rebate depends on the amount of Qualifying Fiji Production Expenditure (QFPE), as shown in the following table:

<u>Amount of QFPE</u>	<u>Amount of Rebate</u>
≥ \$25M	\$3.75M
\$50,000-\$25M	15% of QFPE if QFPE is ≥ 35% of TPE
< \$50,000	Nil

Declaration

The applicant, or the authorised officer if the applicant is a company or other entity, should write his or her name, sign and date the return.

All attachments to the return must be signed by the applicant or authorised person.

Note: the income tax law provides severe penalties for persons who make false returns.

What to do with completed form

You may either post the form to the FRCA or bring it to any FRCA office.

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 you at the following addresses:

For Central & Eastern Division businesses:

1st Floor Waisomo House
Thurston St
Suva

For Western Division businesses:

Revenue House
19 Tavewa Avenue
Lautoka

For Northern Division businesses:

Charan Jeath Singh Building
Jaduram St
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.