



## INSTRUCTIONS FOR COMPLETING HOTEL TURNOVER TAX RETURN

Revenue Collection Division

### General Information

Hotel owners are required to charge a hotel guest, Hotel Turnover Tax (HTT) at the rate of 5% on the cost of accommodation, refreshment and other hotel charges.

HTT will apply on the **VAT exclusive** amount.

Note: A hotel owner must register for HTT first before completing this form.

### When should the Return be lodged?

The Return should be completed and submitted to FIRCA with the HTT collected within 30 days after the last day of each month.

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

### Tax Identification Number (TIN)

Write the taxpayer's TIN in the box provided.

### Name of Hotel owner

Write the name under which the hotel owner is registered for HTT purposes, and the address in the box provided.

### Branch number

If the hotel has branches registered with FIRCA for PAYE purposes, write the branch number in the space provided. This section should be filled only if the owner wishes to continue with this in HTT. (**Note:** Head Office is always Branch "98").

### Year and Month

In the spaces provided, write the Year and Month to which the return and HTT payment relates. For example, if the HTT is due on 30<sup>th</sup> July 2008 write "2008" and "June" in the boxes.

### Amount of HTT collected

Write the **VAT exclusive** amount of Gross turnover for the month in Box 1 and the amount of HTT applicable in Box 2.

FIRCA will reconcile all your HTT payments at the time of receipt of each monthly return.

Penalties will apply on any amount remaining unpaid after the due date.

### Other information required

Write the VAT exclusive amounts of each item in Boxes 3–6. The grand total in Box 7 should be the same as the Gross turnover in Box 1.

This information must be provided.

**It is mandatory to complete all fields.**

### Declaration

The accountable person should complete sign and date the form, and state his designation.

**Note:** HTT must be paid within 30 days after the end of the month in which the tax was levied.

A penalty of 10% will apply on any HTT remaining unpaid after the due date for payment.

If the HTT for any month remains unpaid one month after the due date, additional penalty of 2.5% **on the amount of default** will be applied.

The 2.5% additional penalty will be applied for each month that the HTT remains unpaid.

### What to do with the completed form

You may either post the form or deliver it to any of the FIRCA offices listed below.

If sending by mail, enclose the cheque with your HTT return and send it to:

Commissioner of Inland Revenue  
Private Mail Bag  
Suva.

(Do not send cash through the post)

If paying in person at a FIRCA office, hand the form and the payment to the cashier at any of the following addresses:

#### For Central & Eastern Division businesses:

1st Floor Nasoqo House  
Gordon St  
Suva

#### For Western Division businesses:

Revenue House  
19 Tavewa Avenue  
Lautoka

#### For Northern Division businesses:

First Floor Rupan Building  
Corner of Nanuku & Jaduram Street  
Labasa