



Revenue Collection Division

INSTRUCTIONS FOR COMPLETION OF CONTRACTOR'S PROVISIONAL TAX ANNUAL SUMMARY

GENERAL INFORMATION

This form allows a person who makes contract payments (a payer) to make a report to FIRCA about the payer's obligations under the provisional tax system.

This report must be made to FIRCA no later than February 28th following the year to which the report relates.

Reporting period details

Write the period which the report is for in the box at the top of the first page.

Identification details

Write the payer's name and Tax Identification Number (TIN) in the spaces provided.

Also write the payer's phone contact and email address if any.

Reconciliation of provisional tax paid for the year.

Item 1: Write here the total gross amount of Contractual Income for the year.

Item 2: Write here the amount of provisional tax you have deducted from contract payments made for the year.

Item 3: Write here the amount of provisional tax deducted from contract payments made for the year, which has been sent to FIRCA for the period of this report.

Item 4: Deduct Item 3 from Item 2 and write any difference in this box.

Underpayments and Overpayments

If the amount in Item 4 shows that you have not sent in all the provisional tax you have deducted for the year, you should pay the difference immediately. In such cases, you need to advise FIRCA which months of the year the short payment relates to. A penalty will be applied to short-paid amounts.

If the amount in Item 4 shows that you have overpaid your provisional tax, this amount will be credited to your next year's provisional tax, or offset against any other tax liabilities outstanding. FIRCA will advise you of what happens to your overpayment. In some cases it may be refunded.

Item 5: Write here the total amount of provisional tax shown on the attached certificates.

For each person to whom you have made contract payments and deducted tax (called payees), you must complete a certificate and give 2 copies to the payee.

A copy of each certificate must also be attached to this summary.

Total up all the tax deducted as shown on the certificates and write the total at Item 4.

Checklist

▪ **Note: The totals as entered on the Annual Summary should balance with the totals of Contractual Certificates attached.**

Declaration

The payer should write his or her name, sign and date the summary.

If the payer is a company the summary should be signed by the company's authorised officer.

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

What to do with the completed form

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

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 FIRCA office, take it to the office nearest to 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:

1ST Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

If bringing the form to FIRCA office, a FIRCA officer will check it and advise if you have missed out any details. If you need help filling in the form ask the FIRCA officer at the counter.