



INSTRUCTIONS FOR COMPLETING RENTAL REPORT

Revenue Collection Division

General Information

This form allows a real estate agent to report to FRCA the details of rental income derived by their clients for any year in accordance with Section 47A of the Income Tax Act. This report has to be lodged by the 28th of February of the following year, accounting for information relating to the previous calendar year.

Completing the Form

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

Landlord

Write the name of each of your landlord clients for whom you have collected rent in this space.

Tax Identification Number (TIN)

Write the tax identification number of your landlord client in this space if known.

Postal Address

Insert in this space the postal address of your landlord client. (e.g. **100 Easy Street, Auckland, New Zealand**) Please insert the new address if this has changed.

Property title number if available

Please insert in this space the exact location address of the property. (e.g. **Lot 25, Beach Street, Samabula, Suva**) Also insert the land/property title if available.

Commercial/Residential

Indicate in this space whether they are deriving residential or commercial rent or both.

Gross Rent

Insert here the sum of the total amount of rent collected for the landlord from each property for the year and any other income derived (e.g. retained bonds, insurance recoveries etc.)

Net Rent

Insert here the net rent amount after the deduction of commission and any other expenses relating to the management of the property.

Declaration

The real estate agent submitting the report should sign and date the form.

What to do with the completed form

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

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:

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, 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.