



Revenue Collection Division

INSTRUCTIONS FOR COMPLETING CONTRACTOR'S PROVISIONAL TAX CERTIFICATE

GENERAL INFORMATION

Payers of contract payments must deduct 15% provisional tax from the payment.

The certificate allows a payer to report to payees and FIRCA regarding payments made.

The certificate should be in four parts:

ORIGINAL: Payee's tax return copy.

DUPLICATE: To be retained by payee.

TRIPLICATE: FIRCA copy.

QUADRUPPLICATE: To be retained by payer.

Complete the return form in black or blue pen. **PRINT CLEARLY.**

COMPLETING THE CERTIFICATE

All items should be completed. If an item is Not Applicable write "N/A" in the box provided

Year of certificate

At the top of the certificate write the year that the certificate covers e.g. if it is a certificate for the year ended 31 December 2007 write "07".

Payer's name

Write here the name of the payer.

Payer's TIN

Write here the Tax Identification Number (TIN) of the payer. If the payer does not have a TIN the payer can still complete the certificate. However, the payer should also complete the form "Application for Registration".

Payee's name

Write here the name of the payee, including father's name if Indo-Fijian.

Payee's TIN

Write here the TIN of the payee.

Gross contract payments

Write here the total amount paid to the payee for the year under the contract.

Tax deducted

Write here the amount of total tax the payer deducted from gross contract payments.

Signature

The payer should sign and date the certificate.

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 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.