



Revenue Collection Division

**INSTRUCTIONS FOR COMPLETING  
APPLICATION FOR CERTIFICATE OF  
EXEMPTION FROM RESIDENT INTEREST  
WITHHOLDING TAX (RIWT)**

**GENERAL INFORMATION**

This form is used by a person who wants to apply for a Certificate of Exemption from Resident Interest Withholding Tax (RIWT). RIWT is collected by banks from interest paid, if the depositor does not provide the bank with a Tax Identification Number (TIN). Tax exempt persons and those earning less than the tax threshold, who do not have a TIN, need to have a Certificate of Exemption to avoid having RIWT deducted from their interest.

If the application is successful the person will be given a Certificate of Exemption, which they can show to their bank. The bank will then not deduct RIWT.

Before a Certificate of Exemption will be given, the applicant must:

- have all their tax returns lodged
- have all their taxes paid
- be able to explain the source of the funds on which interest is earned.

**COMPLETING THE FORM**

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

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

**Section A: Applicant details**

The applicant should write their name (including father's name if Indo-Fijian), postal address, residential address and TIN (if they have one). If the applicant does not have a TIN, they must complete the form "Application for Registration" as well as this form.

In the spaces provided, write your phone contact, email address and declare your residency status.

**Section B: Bank account details**

In the spaces provided, write the details of the banks where the accounts are currently held (bank name, branch name and account numbers). If there is more than one account or bank provide details on an attachment.

Write the current balance, estimated annual interest payable by the bank, and the source of the funds, which make up the deposit. If you need further space, attach a schedule.

Sources of funds may include:

- business profits
- savings from salary
- withdrawals from FNPF
- sale of assets.

Evidence of source of funds **must** be submitted together with your application. If there is any other source of the funds, provide a full description.

If the source is from sale of assets, describe each asset and give its net sale price, for example: "sale of house at 21 Ocean Street Suva for \$100,000 net of agent's commission".

### **Section C: Further information**

Tick the “Yes” or “No” box to state whether or not you are exempt from income tax.

If you tick “Yes”, provide the reason for tax exemption. Examples of persons whose income is tax exempt are:

- pensioners
- charities
- organisations formed for the advancement of religion or education
- amateur sporting associations.

If you tick “No” for the first question, answer the second question by ticking “Yes” or “No” to state whether or not your estimated annual chargeable income from all sources is less than \$8,840.

Note that \$8,840 is the tax threshold, that is, the amount a person can earn without having to pay any tax .

### **Declaration**

The applicant should write his or her name, sign and date the application, and any schedules that have been attached.

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

### **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.