



Revenue Collection Division

## INSTRUCTIONS FOR COMPLETING APPLICATION FOR CERTIFICATE OF EXEMPTION FROM CONTRACTOR'S PROVISIONAL TAX

### GENERAL INFORMATION

This form is used by a person who wants to apply for a Certificate of Exemption from contractor's provisional tax. Provisional tax, at the rate of 15%, is deducted by persons (called "payers") who make a payment for a contract worth over \$300.

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

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

- have all their tax returns lodged, and
- have all their taxes paid.

Certificates of Exemption are only given to people who have a good history of obeying the tax laws.

### 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

In the boxes provided, the applicant should write their name and trading name.

Tax Identification Number (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 and email address.

The applicant should also write their postal address in the box provided, and if they are a person, their residential address.

If the applicant is a company, write the address of the registered office, names, residency status and TIN of the directors.

If the applicant is a partnership, give the names, residency status and TIN of the partners.

Declare if extension of time to lodge was granted by LEU and the extension reference number. If the application is completed by a Tax Agent, write the tax agent name and number.

### 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.