

Instructions for the *TIN & VAT Application Form*

(If the answer to your question is not written below, please phone the Kiribati Tax Division on 720 21806, 730-33777, 740-21806, 720-81156 or come in and see us at Bairiki in Tarawa or London in Kiritimati.)

QUESTION: Who should use this form: You should use this form if you are a new business that will be earning income or making supplies in Kiribati.

1 & 2	TIN is the Tax Identification Number received when you registered for tax with the Kiribati Tax Division. If you do not have a TIN select No and leave the box at question 2 blank.
3	Legal Name of Taxpayer. This should match the name on your proof of identity document at Question 21. For an individual this is your first name and surname. For a company this is the name under which the company is registered.
4	Address. For a company this is the Registered Office for the company
8 to 10	A Tax Agent is an individual, partnership or company that is registered as a tax agent under Part X, Revenue Administration Act, 2013. A tax agent performs tax work for the company, including completing and filing tax returns. However, a tax agent does not include an employee of the company who acts as a book-keeper or keeps the company's accounts. If the company has a tax agent, enter their name (Question 8), email address (Question 9) and phone number (Question 10). Otherwise, leave these questions blank.
12	Incorporation Certificate Number: For a company this is the number on your certificate of incorporation number. For other taxpayers leave this blank.
13 to 15	Taxpayer Representative: Under section 10 of the Revenue Administration Act 2013, certain people are treated as the representative of a taxpayer for the purposes of a tax law. If you are lodging this form as the taxpayer representative on behalf of a company, partnership, trust or other entity, please write your name here. If you are a Tax Agent, leave this box blank and fill in boxes 8 - 10 instead.
16	Nature of Business: Print what work the business does. For Example: "Retail Sales", "Engineering Services", "Computer Repairs", "Manufacturing". If you have more than one work type, list them all.
17	Bank Details: Provide details of the bank account used by the business. If there is more than one account, provide details of the main account used.
18	Resident in Kiribati for Tax purposes? An individual is resident in Kiribati where: (a) they have a permanent home available to them in Kiribati; (b) they are physically present in Kiribati for a periods adding up to 183 days in any 12 month period beginning or ending in the tax year (c) they are a citizen and consular, diplomatic or similar official of the Republic of Kiribati posted overseas. A company is a resident in Kiribati where the company: (a) is incorporated, formed or registered under the laws of Kiribati; (b) has its central management and control in Kiribati at any time during the tax year; or (c) undertakes its major operations in Kiribati.
19	If you answered 'No' for Question 18., at Question 19 you must print the country other than Kiribati where the company was resident for tax purposes. If you answered 'Yes' for Question 19, leave Question 20 blank.
20	Proof of identity. You must attach: For an individual a certified copy of: (1) the personal information pages of the individual's current passport; or (2) the individual's driver's licence provided it includes a photograph of the person; or (3) the individual's birth certificate accompanied by a current photograph of the person. For a company, the certificate of incorporation or registration of the company Write the name of the proof of identity document that you have attached in the box at question 20
24	Registration for withholding taxes: If you are required to withhold and remit taxes from payments that you make to employees or contractors in Kiribati, answer Yes to question 24.
29 & 30	Annual Turnover: If your turnover is more than \$100,000 or is expect to exceed \$100,000 in the next 12 months you are required to register for VAT and file VAT returns from the date you are VAT registered. If you answered no to both question 25 and 26 you do not have to register for VAT. Note that when you register for VAT you need to: - keep records detailing your income and expenses, - work out VAT on your income and expenses, - Pay any VAT owing to the Kiribati Tax Division. If you answerd no to both questions 29 & 30 you do nothave to register for VAT
34	We would like to help you understand what is involved in being VAT registered. If you would like help to understand what is involved, we can arrange for a staff member from the Tax Division to contact you and provide you with this information.
35	Declaration: If the taxpayer is required to have a VAT representative, the application form should be signed by the VAT representative on behalf of the taxpayer.