



Taxation Division

INSTRUCTIONS FOR COMPLETING RETURN FOR SALARY & WAGES EARNERS

Note: The income tax law provides severe penalties for persons who make false returns. All forms received will be checked to ensure that they are completed & properly filled. Incomplete forms will not be processed.

GENERAL INFORMATION

The return form allows a person (an individual) to make an income tax return.

FRCA will process the return and either give you a refund, advise you that no tax is payable, or ask you to pay tax.

The return should be used by the following persons:

- employees (full-time, part-time or casual)

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

Period of return

In the box at the top right hand of the first page of the return, write the period that the return covers. If this is your tax return for 2014, for example, write "31/12/14" in the box.

Identification/Contact details

Complete all the boxes in this section if they are applicable.

If you do not have a Tax Identification Number(TIN) you can still complete the return and lodge it.

However, you should also complete the form "Joint ID Card Request Form" available from the FRCA website.

If you are married, complete the boxes for spouse's name, spouse's TIN, date marriage registered and whether spouse employed in this period.

If you are not a Fijian citizen, write your permit number, write the date of your arrival in Fiji, and (if appropriate) the date you departed Fiji.

If you are expecting the return to give you a refund, and you wish to have the refund sent **directly to a bank account**, write the bank name, branch and account number in the box provided. The bank account must belong to you.

Residential Status

Tick the box to indicate whether you are a resident or non-resident of Fiji for tax purposes and, if a non-resident, whether you received any pension income in the period.

If you are a non-resident, write your total worldwide net income from all sources in the box provided. You will not be taxed in Fiji on income derived outside Fiji.

INCOME DETAILS

Item 1: Income from employment

Complete all the details:

- Name of employer
- Amount of tax deducted (SRT & PAYE) per employee certificate
- Amount of salary and wages per certificate

Item 2: Total value of benefits

Transfer here the amount of benefits shown on your employee certificate. If you have more than one certificate, add up the benefits from each certificate and transfer the total to the return.

Item 3: Dividend Income

Complete all the details:

- Name of paying company
- Amount of tax deducted per certificate
- Amount of gross dividends per certificate
- Attach dividend certificate issued by the company

Item 4: Other income

Put in this box the total of any other income you have received which has not been included elsewhere, such as:

- tips and other gratuities
- withdrawals from cyclone reserve accounts, and
- any other income taxable under the tax laws not elsewhere specified in this return.

Item 5: Total income

Add up all the income amounts listed above and put the total at the “Total Income” box.

Item 6: Redundancy Payment

These payments are not included in your total income, but should be returned here. Redundancy payments are tax-free up to \$15,000, and subject to a tax rate of 15% on the balance over \$15,000.

DEDUCTIONS**Item 7: Lump Sum Payment Deduction (max \$5000.00)**

If you have received a lump sum payment and are entitled to a deduction for that income, write the amount of that deduction in the box.

Item 8: Dividend exemption

If you have returned income from dividends above, and are entitled to a deduction for that dividend income, write the amount of that deduction in the box. Attach to your tax return, original copy of dividend certificate as evidence.

Item 9: Total Deductions

Insert total of lines 7 to 8

Item 10 Chargeable Income

Insert difference of line 5 and line 9

Declaration

Write your name, sign and date the return. If the return will result in a refund, and you wish to transfer all or part of that refund to offset your spouse’s liability, tick the box.

If a tax agent prepares the return, the agent should complete the “Declaration by Tax Agent” section.

Calculation of refundable/payable

Write the total income from line 5 in the box provided.

Deduct that total from the amount of total deductions.

The difference will be your total chargeable income.

The tax payable on your chargeable income depends on whether or not you are a resident of Fiji for tax purposes.

Calculate the tax payable on your chargeable income. See table below:

2014 NON RESIDENT TAX RATES

FROM	TO	PAYE TAX PAYABLE	SRT PAYABLE
0	16000	20% of excess of \$0	-
16,001	22,000	3,200 + 20% of excess over 16,000	-
22,001	50,000	4,400 + 20% of excess over \$22,000	-
50,001	270,000	10,000 + 20% of excess over \$50,000	-
270,001	300,000	54,000 + 20% of excess over \$270,000	23% of excess over \$270,000
300,001	350,000	60,000 + 20% of excess over \$300,000	6,900 + 24% of excess over \$300,000
350,001	400,000	70,000 + 20% of excess over \$350,000	18,900 + 25% of excess over \$350,000
400,001	450,000	80,000 + 20% of excess over \$400,000	31,400 + 26% of excess over \$400,000
450,001	500,000	90,000 + 20% of excess over \$450,000	44,400 + 27% of excess over \$450,000
500,001	1,000,000	100,000 + 20% of excess over \$500,000	57,900 + 28% of excess over \$500,000
1,000,001 +	¥	200,000 + 20% of excess over \$1,000,000	197,900 + 29% of excess over \$1,000,000

2014 RESIDENT TAX RATES

FROM	TO	PAYE PAYABLE	SRT PAYABLE
0	16000		-
16,001	22,000	7% of excess over \$16,000	-
22,001	50,000	420 +18% of excess over \$22,000	-
50,001	270,000	5,460 +20% of excess over \$50,000	-
270,001	300,000	49,460 + 20% of excess over \$270,000	23% of excess over \$270,000
300,001	350,000	55,460 +20% of excess over \$300,000	6,900 + 24% of excess over \$300,000
350,001	400,000	65,460 + 20% of excess over \$350,000	18,900 + 25% of excess over \$350,000
400,001	450,000	75,460 + 20% of excess over \$400,000	31,400 + 26% of excess over \$400,000
450,001	500,000	85,460 + 20% of excess over \$450,000	44,400 + 27% of excess over \$450,000
500,001	1,000,000	95,460 + 20% of excess over \$500,000	57,900 + 28% of excess over \$500,000
1,000,001 +	¥	195,460 + 20% of excess over \$1,000,000	197,900 + 29% of excess over \$1,000,000

You will receive a credit for any tax paid in advance (eg for tax deducted from wages under the PAYE system).

Deduct any tax paid in advance from the amount of tax payable on your chargeable income.

If the tax paid in advance **exceeds** the tax payable on your chargeable income, the difference will be refunded to you.

If the tax paid in advance **is less than** the tax payable on your chargeable income, you must pay.

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. All forms posted should be sent to the following addresses:

For Central & Eastern Division Taxpayers:

Chief Executive Officer
Fiji Revenue & Customs Authority
Private Mail Bag
Suva

For Western Division Taxpayers:

Chief Executive Officer
Fiji Revenue & Customs Authority
Private Mail Bag
Lautoka

For Northern Division businesses:

Chief Executive Officer
Fiji Revenue & Customs Authority
Private Mail Bag
Labasa

If **bringing** the form to FRCA office, take it to the office nearest you at the following addresses:

For Central & Eastern Division Taxpayers:

Suva
Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese

Levuka

FRCA Office
Beach Street
Ports Terminal Building

For Western Division Taxpayers:

Lautoka

Revenue House
19 Tavewa Avenue
Lautoka

Sigatoka

FDB Building, Ground Floor
Vunasalu Rd
Sigatoka

Rakiraki

FDB Building, Ground Floor
Main Street
Rakiraki Town

Nadi

1st Floor Airport Central Building
Namaka

Ba

1st Floor Ba Regional Development Office
Koronubu House

For Northern Division Taxpayers:**Labasa**

1st Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

Savusavu

Main Street
Savusavu

If bringing the form to FRCA office, a FRCA officer will check and advise if you have missed out any details. If you need help filling in the form ask the FRCA officer at the counter.