



RETURN of INCOME for BUSINESS, PROFESSIONALS, FARMING, RENT, DIVIDEND, INTEREST, BENEFICIARIES and PARTNERS

B

Taxation Division

Derived during the year ended 31st December

<p>Tax Identification No.: (T.I.N.)</p> <p>First Name: </p> <p>Middle Name: </p> <p>Last Name: </p> <p>Residential Address : </p> <p>Postal Address (if different from above) : </p> <p>Has Postal/ Residential Address changed since last tax return lodged? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Occupation, Trade, Business or Vocation : </p> <p>Provide your local bank details to the right for direct deposit of your tax refund. Non-resident taxpayers to complete and attach supplementary TT Declaration Form (IRS230) for banking abroad.</p>	<p>F.N.P.F. No.: </p> <p>Date of Birth: / / </p> <p>Father's Name: </p> <p>Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female</p> <p>Phone No.: </p> <p>Mobile No.: </p> <p>Email: </p> <p>Name of Spouse: </p> <p>Spouse's T.I.N.: </p> <p>Date marriage registered: / / </p> <p>Spouse employed during this period? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Bank Name: </p> <p>Bank Branch: </p> <p>Account No. : </p>
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<p>RESIDENTIAL STATUS <i>(Tick one box only)</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">Resident :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;"> </td> </tr> <tr> <td style="text-align: right;">Non-Resident:</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">4</td> </tr> </table>	Resident :			Non-Resident:		4	<p>NON-RESIDENT ONLY</p> <p>Permit No.: </p> <p>Date of Arrival in Fiji: / / </p> <p>Expected Date of Departure: / / </p> <p>Actual Date of Departure: / / </p>
Resident :							
Non-Resident:		4					

<p>FEMALE RESIDENT <i>(Tick one box only as appropriate)</i></p> <table style="width: 100%;"> <tr> <td style="width: 80%;">Unmarried OR legally separated without a dependent child :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">0</td> </tr> <tr> <td>Husband working & lodging a separate return :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">2</td> </tr> <tr> <td>Widow : Date of Death: / / </td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">3</td> </tr> <tr> <td>Married with a dependent husband :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">5</td> </tr> <tr> <td>Legally separated with dependent child / children :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">8</td> </tr> </table>	Unmarried OR legally separated without a dependent child :		0	Husband working & lodging a separate return :		2	Widow : Date of Death: / / 		3	Married with a dependent husband :		5	Legally separated with dependent child / children :		8	<p>MALE RESIDENT <i>(Tick one box only as appropriate)</i></p> <table style="width: 100%;"> <tr> <td style="width: 80%;">Unmarried OR legally separated without a dependent child OR wife lodges a separate return :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">0</td> </tr> <tr> <td>Married with a dependent wife :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">1</td> </tr> <tr> <td>Widower : Date of Death: / / </td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">3</td> </tr> <tr> <td>Combined return of husband and wife :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">7</td> </tr> <tr> <td>Legally separated with dependent child / children :</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; height: 20px; background-color: #90EE90; text-align: center;">8</td> </tr> </table>	Unmarried OR legally separated without a dependent child OR wife lodges a separate return :		0	Married with a dependent wife :		1	Widower : Date of Death: / / 		3	Combined return of husband and wife :		7	Legally separated with dependent child / children :		8
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<p>OFFICE USE ONLY</p> <p style="text-align: center; color: #ccc;">Stamp Here</p>	<p>DATA ENTRY : </p> <p>ASSESSOR : </p> <p>CHECKER : </p>	<p>FSIC : </p> <p>BATCH NO. : </p> <p>RETURN NO. : </p>
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2 TOTAL INCOME DERIVED DURING THE YEAR

Office Use
Only

1 INCOME FROM EMPLOYMENT (attach slip or certificate)

Name of Employer	T.I.N.	SRL Deducted	Tax Deducted		Salary or Wages	
			\$	c	\$	c

Pension Income

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Wife's Income (if less than \$1,200)

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Total SRL + PAYE Tax Deducted \$

Total Salary or Wages (C/F to line 51):

\$

2 Total Value of Benefits

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3 DIRECTOR'S/MANAGEMENT FEES RECEIVED

Name of Company or Organisation	T.I.N.	Tax Deducted		Director's/ Management Fees	
		\$	c	\$	c

Total Tax Deducted \$

Total Fees (C/F to line 51):

\$

Continue on separate sheet if necessary

4 SHARE OF PARTNERSHIP INCOME/(LOSS)

Name of Partnership	T.I.N.	Income	
		\$	c

Total Partnership Income (C/F to line 50):

\$

Continue on separate sheet if necessary

5 SHARE OF TRUST/ESTATE INCOME

Name of Trust/Estate	T.I.N.	Income	
		\$	c

Total Income (C/F to line 51):

\$

Continue on separate sheet if necessary

3 TOTAL INCOME DERIVED DURING THE YEAR (continued)

Office Use Only

6 INTEREST INCOME

Name of Financial Institution	Tax Deducted		Gross Interest	
	\$	c	\$	c
Total Tax Deducted			\$	
Total Interest Income (C/F to line 51):			\$	

\$	c

7 OVERSEAS INCOME

Name of Company	Tax Deducted		Gross Interest	
	\$	c	\$	c
Total Tax Deducted			\$	
Total Overseas Income (C/F to line 51):			\$	

\$	c

8 DIVIDENDS RECEIVED

Name of Company	T.I.N.	Tax Deducted		Gross Dividends	
		\$	c	\$	c
Total Tax Deducted		\$			
Total Dividends (C/F to line 51):		\$			

\$	c

9 RENTAL INCOME

Gross Rents and Premiums : Period from	/ /	to	/ /		
less EXPENSES					
(a) Rates					
(b) Rent paid in respect of Lease					
(c) Insurance on Property					
(d) Repairs & Maintenance					
(e) Interest and Bank Charges					
(f) Depreciation					
(g) Other Expenses					
Total Expenses:			\$		
Deduct Adjustment for Portion of Property occupied by You					
Net Income/(Loss) from Rent:			\$		

\$	c

Address/Location of Property _____

4 TOTAL INCOME DERIVED DURING THE YEAR (continued)

Office Use Only

		\$	c	\$	c
10	Net Farming Income				
11	Net Income from other Farming Activities				
12	Net Income from other Business				
13	Other income				
Add: Items not allowable as deductions (attach details)		Sub Total : ▶			
14	Accounting Depreciation				
15	Capital Expenditure				
16	Income Taxes				
17	Donations and Subscriptions				
18	Legal Expenses				
19	Losses on disposal of Assets for accounting purposes				
20	Preliminary Expenses				
21	Gain on disposal of Fixed assets for tax purposes				
22	Other Items (attach details)				
Less: Deductions/Concessions		Sub Total : ▶			
23	Pension Exemption				
24	Lump Sum Payment Deduction (max. \$5,000)				
25	Employee Share Scheme (max. \$1,000)				
26	Dividend Deduction				
27	Interest on Housing Loan (max \$400)				
28	Net Exempt Income				
29	Tax depreciation allowable				
30	Cash Donations to Approved Organisations/Charities				
31	Hotels Aid Investment Allowance				
32	Accelerated Depreciation				
33	Film Making & Audio Visual Production- exempt income (6th Schedule)				
34	F1 - Contribution to Audio Visual Production (150% of monies expended)				
35	F2 - Contribution to Audio Visual Production (125% of monies expended)				
36	Tourist Vessels (8th Schedule)				
37	Export Promotion Incentive				
38	Fuel Concession				
39	Employment Taxation Scheme				
40	Export Profit (Section 21B)				
41	Investment Allowances (Section 21C)				
42	Losses on disposable of assets for Tax purposes				
43	Vanua Levu Incentives – 300% deduction on capital expenditure				
44	Vanua Levu Incentives – 200% deduction for employment taxation scheme				
45	Vanua Levu Incentives – 100% exemption for exports				
46	Small & Micro Enterprises deductions				
47	Donation to Flash Flood – 200%				
48	Other Items (attach details)				
		Sub Total : ▶			
49	Taxable Business Income/(Loss) for Current Year				
50	Losses brought forward from prior years				
51	TOTAL INCOME/(LOSS) (Add lines 1-22 minus lines 23-48)				

6 INFORMATION REQUIRED

Office Use Only

65	<i>plus:</i> Interest Income		
66	<i>plus:</i> Dividend Income		
67	<i>plus:</i> Other Income		
= TOTAL GROSS INCOME ▶			\$
68	Total Expenses		
69	Interest Expenses		
70	Net Income		
71	Total Assets		
72	Total Liabilities		

73 DETAILS OF CONTRACTUAL PAYMENTS RECEIVED

Name of Contractor	T.I.N. of Contractor	Tax Deducted		Gross Payment	
		\$	c	\$	c
Total Tax Deducted:		\$			
<i>Continue on separate sheet if necessary</i>			Total Payments ▶ \$		

74 DETAILS OF CANE PAYMENTS RECEIVED

Name of Contractor	T.I.N. of Contractor	Farm No.	Sector No.	Tax Deducted		Gross Payment	
				\$	c	\$	c
Total Tax Deducted:				\$			
<i>Continue on separate sheet if necessary</i>					Total Payments ▶ \$		

DECLARATION AND AUTHORITY OF TAXPAYER

I, declare that this tax return is true and complete.

I agree I do not agree to transfer part or whole of my credit to offset my spouse's liability.
(Tick the appropriate box)

Signature: Date:

DECLARATION BY TAX AGENT

I, declare that this tax return has been prepared in accordance with information supplied by the taxpayer.

Tax Agent's No.: Signature: Date:

NOTE : All attachments to this return must be signed by the person authorised to make the return.
IT IS A SERIOUS OFFENCE TO MAKE A FALSE INCOME TAX RETURN