



COMPANY INCOME TAX RETURN

C

Revenue Collection Division

Derived during the year ended 31st December

or the substituted year ended

COMPANY TAX IDENTIFICATION NUMBER (T.I.N.):

Name of Company :

Postal Address :

Nature of Company's Business :

Nature of Company's Structure : Public Resident 0
 Private Non-resident 1

Is the Company engaged in FAVP: Yes No
 If yes please complete the supplementary form IRS 204A.

Is the Company a non-resident company claiming Film Tax Rebate: Yes No
 If yes please complete the supplementary Tax Rebate IRS 222.

Tick if it is a resident mutual or non-mutual insurance company ? 2

REGISTERED OFFICE

Exact Location :

Postal Address :

AUTHORISED OFFICER

Name :

Postal Address :

Telephone No. : Email Address:

If you would like your refund to be deposited in your bank account please complete the details below
NOTE: The bank account nominated must belong to the Company

Bank Name :

Bank Branch :

Account No. :

OFFICE USE ONLY

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DATA ENTRY :

ASSESSOR :

CHECKER :

BATCH NO. :

RETURN NO. :

FSIC :

1	NET PROFIT as shown in Profit and Loss Account				
Add: Items not allowable as deductions (attach details)					
2	Depreciation charged in Accounts				
3	Capital Expenditure				
4	Income Taxes				
5	Donations and Subscriptions				
6	Legal Expenses				
7	Additions to Provisions and Reserves				
8	Fines and Penalties				
9	Amortization on Intangible Assets				
10	Unrealized Exchange Loss				
11	Impairment Loss				
12	Fair Value Losses on Assets and Liabilities				
13	Additions to Provisions and Reserves				
14	Losses on disposal of Assets for accounting purposes				
15	Preliminary Expenses				
16	Gain on Disposal of fixed assets for Tax purposes				
17	Audio Visual production Income (6 th Schedule)				
18	Other Items				
Less: Deductions/Concessions				Sub Total	
19	Net Exempt Income (being gross income less expenses incurred)				
20	Dividend Deduction				
21	Depreciation allowable				
22	Decrease in provisions				
23	Amortization of Deferred Grant Revenue				
24	Unrealized Exchange gains				
25	Reversal of Impairment loss				
26	Share of gain from Investment in Associates				
27	Losses on disposal of Assets for Tax purposes				
28	Cash Donations to Approved Organisations/Charities				
29	Donation to Sports fund				
30	Donation to Fiji Police Force (Maximum \$50,000)				
31	Donation to Fiji Heritage Foundation				
32	Donation to Flood Appeal				
33	Hotels Aid Investment Allowance				
34	Hotels Aid Investment Allowance (Half SLIP)				
35	Hotels Aid Investment Allowance(Full SLIP)				
36	Accelerated Depreciation Allowance				
37	Income Tax Concession (3rd Schedule)				
38	ICT Incentives				
39	ICT Development – 150% Deductions				
40	Film Making & Audio Visual Production – exempt income (6th Schedule)				
41	F1 - Contribution to Audio Visual Production (150% of monies expended)				
42	F2 - Contribution to Audio Visual Production (125% of monies expended)				

43	Agricultural Industry (7th Schedule)			
44	Commercial Agriculture & Agro-Processing			
45	Commercial Agriculture & Agro-Processing-Vanua Levu			
46	Donation-Fiji International Film Festival			
47	Donation-Miss South Pacific Pageant			
48	Donation-Poverty Relief Fund for Education			
49	Tourist Vessels (8th Schedule)			
50	Tax Concessions - Small & Micro Enterprises			
51	TFF/TFZ Concession			
52	Cyclone Reserve Fund			
53	Fuel Concession			
54	Employment Taxation Scheme			
55	Export Profit (Section 21B)			
56	Investment Allowances (Section 21C)			
57	Employee Share Scheme (Section 21(l)(u))			
58	150% Deduction – Rural Banking Programming			
59	Vanua Levu Incentives – 300% deduction on capital expenditure			
60	Vanua Levu Incentives – 200% deduction employment taxation scheme			
61	Vanua Levu Incentives – 100% exemption for exports			
62	Bio Fuel Production (10 year tax holiday)			
63	Renewal Energy Projects (5 year tax holiday)			
64	Other Items (attach details)			
	Sub Total			
65	Taxable Business Income/Loss for Current Year			
66	Losses brought forward from prior years			
67	CHARGEABLE INCOME/LOSS			
68	Film Tax Rebate			

4	INFORMATION REQUIRED			
69	Opening Stock			
70	plus: Purchases			
71	less: Closing Stock			
	= COST OF GOODS SOLD ▶			
72	Total Sales			
73	less: Cost of Goods Sold			
	= GROSS TRADING INCOME ▶			
74	Gross Trading Income			
75	plus: Interest Income			
76	plus: Dividend Income			
77	plus: Other Income			
	= TOTAL GROSS INCOME ▶			
78	Total Expenses			
79	Interest Expenses			
80	Net Income			
81	Total Assets			

4 INFORMATION REQUIRED... continued

Office use Only

82	Total Liabilities			
83	ICT Incentives	Current Year	Previous Year	
	No. of Employees			
	Total Sales			

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84 DETAILS OF DIRECTOR'S/MANAGEMENT FEES PAID

Name of Director	T.I.N. of Director	Tax Deducted		Director's/Mgt Fees	
		\$	c	\$	c

Total Tax Deducted:

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Continue on a separate sheet if necessary

Total Fees:

\$	
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85 DETAILS OF DIVIDENDS PAID (Private Companies Only)

Name of Recipient	T.I.N. of Recipient	Tax Deducted		Gross Dividends	
		\$	c	\$	c

Total Tax Deducted:

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Continue on a separate sheet if necessary

Total Dividends:

\$	
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5 INTEREST INCOME

86 INTEREST INCOME

Name of Financial Institution	Tax Deducted		Gross Interest	
	\$	c	\$	c

Total Tax Deducted:

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Continue on a separate sheet if necessary

Total Interest Income:

\$	
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87 OVERSEAS INCOME

Office use
Only

Name of Company	W/Tax Deducted		Gross Income	
	\$	c	\$	c
Total W/Tax Deducted		\$		
Total Gross Income:			\$	

88 DETAILS OF CONTRACTUAL PAYMENTS RECEIVED

Name of Contractor	T.I.N. of Contractor	Tax Deducted		Gross Payment	
		\$	c	\$	c
Total Tax Deducted:					
Total Payments					

NOTE: Continue on a separate sheet if necessary

89 SHARE OF JOINT VENTURE/TRUST/PARTNERSHIP INCOME RECEIVED

Name of Joint Venture/Trust/Partnership	T.I.N.	Income	
		\$	c
Total Income:			

NOTE: Continue on a separate sheet if necessary

90 DETAILS OF MANAGEMENT FEES RECEIVED

Name of Paying Company	T.I.N.	Tax Deducted		Gross Payment	
		\$	c	\$	c
Total Tax Deducted:					
Total Payments					

91 DIRECTOR'S FEES PAID

Name of Director	T.I.N.	Tax Deducted		Gross Payment	
		\$	c	\$	c
Total Tax Deducted:					
		Total Payments			

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DECLARATION BY AUTHORISED OFFICER

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

Signature: Date:

DECLARATION BY TAX AGENT

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

Signature: Date: Tax Agent's No.:

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