



COMPANY INCOME TAX RETURN

C

Taxation 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

Do you have any investments and/or assets overseas?
 Yes No
 If yes complete line 91 on page 5

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

Stamp Here

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	Fines and Penalties				
8	Amortization on Intangible Assets				
9	Unrealized Exchange Loss				
10	Impairment Loss				
11	Fair Value Losses on Assets and Liabilities				
12	Additions to Provisions and Reserves				
13	Losses on disposal of Assets for accounting purposes				
14	Preliminary Expenses				
15	Gain on Disposal of fixed assets for Tax purposes				
16	Audio Visual production Income (6 th Schedule)				
17	FNPF (50% of 10% Employer Contribution) (Section 21 (1) (b))				
18	Fringe Benefit Tax (Section 19(l)(m))				
19	Other Items				
Less: Deductions/Concessions		Sub Total			
20	Net Exempt Income (being gross income less expenses incurred)				
21	Dividend Deduction (Section 21A)				
22	Depreciation allowable				
23	Decrease in provisions				
24	Amortization of Deferred Grant Revenue				
25	Unrealized Exchange gains				
26	Reversal of Impairment loss				
27	Share of gain from Investment in Associates				
28	Losses on disposal of Assets for Tax purposes				
29	Cash Donations to Approved Organisations/Charities (Section 21 (1) (n))				
30	Donation to Sports fund (Section 21 (1) (v))				
31	Donation to Fiji Police Force (Maximum \$50,000) (Section 21 (1) (w))				
32	Donation to Fiji Heritage Foundation (Section 21 (1) (z))				
33	Donation to Flood Appeal				
34	Hotels Aid Investment Allowance (11 th Schedule)				
35	Hotels Aid Investment Allowance (Half SLIP) (11 th Schedule)				
36	Hotels Aid Investment Allowance(Full SLIP) (11 th Schedule)				
37	Accelerated Depreciation Allowance				
38	Income Tax Concession (3rd Schedule)				
39	ICT Incentives (Section 21 E)				
40	ICT Development – 150% Deductions				
41	Film Making & Audio Visual Production – exempt income (6th Schedule)				
42	F1 - Contribution to Audio Visual Production (150% of monies expended)				
43	F2 - Contribution to Audio Visual Production (125% of monies expended)				

Office use
Only

OVERSEAS INCOME

Name of Company	W/Tax Deducted		Gross Income	
	\$	c	\$	c
Total W/Tax Deducted		101	\$	
Total Gross Income:		▶	100	\$

DETAILS OF CONTRACTUAL PAYMENTS RECEIVED

Name of Contractor	T.I.N. of Contractor	Tax Deducted		Gross Payment	
		\$	c	\$	c
Total Tax Deducted:		103			
NOTE: Continue on a separate sheet if necessary		Total Payments		▶	102

104 SHARE OF JOINT VENTURE/TRUST/PARTNERSHIP INCOME RECEIVED

Name of Joint Venture/Trust/Partnership	T.I.N.	Income	
		\$	c
NOTE: Continue on a separate sheet if necessary		Total Income: ▶	

DETAILS OF MANAGEMENT FEES RECEIVED

Name of Paying Company	T.I.N.	Tax Deducted		Gross Payment	
		\$	c	\$	c
Total Tax Deducted:		106			
Total Payments		▶	105		

DIRECTOR'S FEES RECEIVED				Office use Only	
Name of Director	T.I.N.	Tax Deducted \$ c	Gross Payment \$ c		
Total Tax Deducted: 108					
Total Payments ▶ 107					

DECLARATION BY AUTHORISED OFFICER

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

Signature: Date:

IT IS A SERIOUS OFFENCE TO MAKE A FALSE INCOME TAX RETURN

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.