



## INSTRUCTIONS FOR COMPLETING A TAX WITHHOLDING CERTIFICATE for PAYE

*Section 117(1) Income Tax Act & Income Tax (Withholding Tax) Regulations 2013*

Revenue Collection Division

### GENERAL INFORMATION

It is a requirement of the Pay-As-You-Earn (PAYE) system of tax collection for employers to give each employee, a Tax Withholding Certificate

This allows an employer to provide to employees and FRCA details of annual employment income and statutory deductions (PAYE final withholding tax and FNPF) made during a tax year.

Employers may also **print their own Tax Withholding certificates** provided it contains all the information fields given on the FRCA form

The original is to be given to the Employee (Regulation 18 (1)) and a **copy must be sent to FRCA** (Regulation 18(2))

### COMPLETING THE CERTIFICATE

Complete the tax withholding certificate in black or blue pen. **PRINT CLEARLY**. A typewriter or laser printer may also be used.

All items should be filled. If an item is not applicable write "N/A" in the box provided

#### **Year of certificate**

At the top of the certificate write the year; e.g. 2013

#### **Employer's name**

Write here the name of the employer.

#### **Employer's TIN**

Write here the Tax Identification Number (TIN) of the employer.

#### **Employee's name**

Write here the name of the employee.

#### **Employee's TIN**

Write here the TIN of the employee.

#### **Employee's Tax Code**

Write here the employee's tax code. Write "P" for Primary employment and "S" for Secondary employment.

#### **Period employed**

Write the dates that the employee worked for the employer during the year. For example, if the employee worked for the full 2013 tax year, write "01/01/13 to 31/12/13".

#### **Employee FNPF number**

Write here the Fiji National Provident Fund (FNPF) number of the employee.

#### **Gross Employment Income**

Write here the total amount paid to the employee for the year, including:

- salary, wages, overtime, bonus, other types of remuneration, gratuities
- stipend, commission
- cash benefits e.g. excess FNPF

#### **Directors Fees**

Write here the total amount of directors fees paid for the year.

#### **Management Fees**

Write here the total amount of management fees paid for the year.

**Redundancy Payment**

Write here the total amount paid as redundancy payment to any employee for the year.

**Pension Income**

Write here the total amount of pension paid for the year.

**Lump Sum Payment**

Write here the total amount paid as Lump Sum Payment to any employee for the year.

**Total value of benefits**

Write here the **total value of non-cash fringe benefits provided to the employee during the year** such as:

- ration, quarters, housing, accommodation and utilities
- motor vehicle and travel
- reduced rate of interest
- club fees, medical insurance and other benefits.

Breakdown of benefits are to be specified in the space for comments.

**Tax deducted**

Write here the total amount of tax deducted for the year.

**FNPF deducted**

Write here the total amount of Fiji National Provident Fund (FNPF) deducted for the year.

**Superannuation**

Write here the contribution made to any other approved superannuation Fund other than FNPF.

**Signature**

The employer or the authorised officer of the employer should sign and date the certificate.

**Checklist**

Note: All original employee certificates that are manually prepared and those where alterations have been made to the manual or computer generated copy has to be stamped by employer before they are issued to employees.

**What to do with the completed certificate**

The original Tax Withholding Certificates must be given to an employee on or before the last day of February of the following year by:

- (a) personal collection or
- (b) posting to the employee's last known address.

**Additional requirements**

If a posted certificate is returned unclaimed it must be sent to the Commissioner within 5 working days of the date returned. (Regulation 18 (3))

If an employee who is required to submit a return of income has lost the original, or if it has been stolen or destroyed, the employee may apply to the employer for a duplicate (Regulation 18 (4)) and the employer is required to issue a Tax Withholding certificate marked 'copy' within 5 working days.

**What to do with employer's copy**

Regulation 18(2) states that a payer must file a copy of each Tax Withholding Certificate given to a payee under sub-regulation (1) for a tax year with the Commissioner on or before the last day of February of the following the end of the year or such later time as the Commissioner may allow.

Copies of Tax Withholding Certificates can be sent by email or other electronic format to:  
[payefinal@frca.org.fj](mailto:payefinal@frca.org.fj)

Contacts for further enquiries:

[payefinal@frca.org.fj](mailto:payefinal@frca.org.fj) or 3243581, 3243662 and 3243682.

If **posting** the Certificates send it to:

For Central & Eastern Division businesses:

Commissioner of Inland Revenue  
Private Mail Bag  
Suva

For Western Division businesses:

Commissioner of Inland Revenue  
Private Mail Bag  
Lautoka

For Northern Division businesses:

Commissioner of Inland Revenue  
Private Mail Bag  
Labasa

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

For Central & Eastern Division businesses:

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

FRCA Office  
Main Street,  
Levuka Town

For Western Division businesses:

Revenue House  
19 Tavewa Avenue  
Lautoka

FDB Building  
Main Street  
Sigatoka Town

FRCA Office  
Nadi Internatioanl Airport

1<sup>st</sup> Floor, FDB Building  
Vaileka Street  
Rakiraki Town

For Northern Division businesses:

First Floor Rupan Building  
Corner of Nanuku & Jaduram Street  
Labasa

FRCA Office  
Main Street  
Savusavu Town

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