



## Public Notice

### PAYE FINAL WITHHOLDING TAX

Taxpayers are again advised that Pay As You Earn (PAYE) will become final withholding tax from **January 1, 2013**.

The Fiji Revenue and Customs Authority (FRCA) wishes to advise its stakeholders of the following requirements for the administration of PAYE as a Final Tax.

#### For Employees:

- i. All employees are required to fill the Employee Declaration Tax Code Form and submit it to their employers with their Tax Identification Number (TIN) letters.
- ii. The form should contain all these details- employee's name, TIN; address, FNPF number; Tax Code – Indicate 'P' if it is your primary employment or indicate 'S' if it is your secondary employment.
- iii. If you have a secondary employment you will have to lodge a separate Employee Declaration Tax Code Form with your other employers.
- iv. **All forms must be signed and submitted to employers and not to FRCA. The deadline for these forms has been further extended to January 31, 2013. There will be no further extensions after this date.**

#### For Employers

- i. **Employers will need to keep all Employee Declaration Tax Code forms. Do not submit to FRCA.**
- ii. Employers must deduct the correct PAYE from employment income taking into account any Employee Tax Code Declaration and Tax Tables. The 2013 Tax Tables are available online on [www.frca.org.fj](http://www.frca.org.fj).
- iii. Employers will have to remit PAYE Final Tax to FRCA on a monthly basis.
- iv. Employers will be required to lodge monthly Employer Monthly Schedule (EMS) electronically. All EMS must be sent to [payeems@frca.org.fj](mailto:payeems@frca.org.fj) by the end of the following month. For example, the EMS for January 2013 must be submitted by February 28, 2013.
  - Note that the 2012 annual summary will continue under the current system and will be due on or before February 28, 2013.

- v. Ensure that all employees have filled the Employee Tax Code Declaration.
- vi. Ensure that all employees have given their TIN.
- vii. Ensure that your payroll software is accredited.
- viii. For employers who do not have payroll software, the 2013 PAYE Income Matching Flat File generator and the User Manual can be accessed from our website [www.frca.org.fj](http://www.frca.org.fj) under PAYE As Final Tax heading in the Quick Links section.

**For Software Developers:**

All Payroll Software developers and Employers who develop their own software for payroll administration purposes are requested to contact the Authority immediately to obtain the payroll specifications to be used in the new PAYE System. All payroll softwares must be accredited. You may contact [payrollcertification@frca.org.fj](mailto:payrollcertification@frca.org.fj) for details.

The Employee Tax Declaration Code and instructions are available on our website [www.frca.org.fj](http://www.frca.org.fj) under the PAYE As Final Tax heading in the Quick Links section.

**For queries or for further information, please contact the following persons:**

**Ms Lewai Karavaki** on 3243683; **Mr Rohit Pillay** on 3243525; **Mr Epeli Naua** on 3243505; **Mr Satish Dip** on 3243595; **Mr Vilimone Nailotei** on 3243681; **Mr Sailosi Nakelekelevesi** on 3243581; **Ms Adi Namoumou** on 3243576 or **Mrs Sangeeta Prasad** on 3243682. You may also email your query to [payefinal@frca.org.fj](mailto:payefinal@frca.org.fj).



**Jitoko Tikolevu**  
**CHIEF EXECUTIVE OFFICER**