



## **Public Notice to ALL EMPLOYERS & EMPLOYEES.**

### **2013 PAYE FINAL WITHHOLDING TAX.**

Employers were required to deduct the correct amount of PAYE from payments made to employees during the 2013 calendar year.

**For 2013 Income Tax Returns (Formerly known as Form S) will no longer be lodged in 2014.**

### **EMPLOYEES TO LODGE 2013 INCOME TAX RETURN (FORM S).**

**On very few occasions** will FRCA accept 2013 Income Tax Returns and are strictly as per below:

1. those with two or more employments during the year and the total income received is above \$16,000.00;
2. those who have been employed for part of the tax year and the total income received is above \$16,000.00
3. if you have received dividend income which is not exempt from tax and your total income is above \$16,000.00;
4. in cases where tax withheld has been over deducted by employer;
5. in cases where tax withheld has been under deducted by employer and;
6. if you have received a notice to or demand from the Commissioner to lodge a return.

### **TRANSITION ADJUSTMENT PERIOD ALLOWED.**

FRCA is allowing four (4) months for corrections of any oversight. The transition started on 22/11/2013 and will cease on 22/03/2014.

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These are available on our website: [www.frca.org.fj](http://www.frca.org.fj) or at any of our customer enquiry centers.

### **FURTHER DIRECTIONS TO EMPLOYEES:**

In the very few occasions allowed by FRCA, for refund employees are to;

1. Completed forms must be signed, dated and submitted with an employee 'Tax Withholding Certificate' issued by your employer (s). The due date for lodgment of returns for the tax year 2013 is 31 March 2014.
2. If you received unusual payments during the year (e.g. acting allowance, overtime bonus, lump sum payments etc.) and you consider that the amount of tax withheld by your employer was over deducted, you may seek clarification from the Commissioner.
3. Employees must use the 2013 Tax Calculator (available on our website and at all our Customer Centers Fiji wide) to determine whether the correct taxes have been deducted.
4. FRCA will reject any such incomplete tax returns and you will not expect any feedback until after April 2014.

### **STANDING INSTRUCTIONS TO ALL EMPLOYERS:**

In 2013, FRCA PAYE FINAL WITHOLDING TAX SPECIAL PROJECT TEAM has consulted widely ALL EMPLOYERS all over Fiji.

Employers must:

1. deduct the correct PAYE and SRT from employment income, where applicable;
2. remit the tax deducted by the end of the following month with the Employer Monthly Summary(EMS) electronic report;
3. provide a Tax Withholding Certificates to all their employee(s);

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4. Update their payroll systems with the PAYE formula provided in the Income Tax (Withholding Tax) Regulations 2013, The formula is also available on our website via (<http://www.frca.org.fj/legislations-and-regulations/>).
5. Are required to make adjustments to a payment period during the tax year to correct over deductions or under deductions. Such changes are normally shown on the employee salary advice slip for the period in which the adjustment is made.

For queries or for further information, please contact Chief Assessor Lewai Karavaki on telephone number 3243683; and Chief Assessor Epeli Nua on mobile 9384993 or Assessor Sailosi Nakelekelevesi on telephone number 3243581; or email: [payefinal@frca.org.fj](mailto:payefinal@frca.org.fj) or [tepu@frca.org.fj](mailto:tepu@frca.org.fj)



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