GENERAL INFORMATION
The return form allows a person (an individual) to make an income tax return for 2012.

The FRCA will process the return and either give you a refund, advise you that no tax is payable, or ask you to pay tax.

The return should be used by the following persons:
- employees (full-time, part-time or casual)
- directors who receive directors’ fees from a company
- pensioners who receive taxable pensions or persons receiving retiring allowances

However, you should also complete the form “Application for Registration” available from the FRCA.

If you are married, complete the boxes for spouse’s name, spouse’s TIN, date marriage registered and whether spouse employed in this period.

If you are not a Fijian citizen, write your permit number, write the date of your arrival in Fiji, and (if appropriate) the date you departed Fiji.

If you are expecting the return to give you a refund, and you wish to have the refund sent directly to a bank account, write the bank name, branch and account number in the box provided. The bank account must belong to you.

Residential Status
Tick the box to indicate whether you are a resident or non-resident of Fiji for tax purposes and, if a non-resident, whether you received any pension income in the period.

If you are a non-resident, write your total worldwide net income from all sources in the box provided. You will not be taxed in Fiji on income derived outside Fiji, but the amount is taken into consideration when working out entitlement to allowances.

Marital status & dependant details
This information is used to determine your eligibility for dependent allowances, and whether you can lodge a joint return.

Complete either the “Female Resident” or “Male Resident” section depending on your gender.
In each section, tick only one box. Determine which one of the 5 options in each box applies to you and tick only that box.

**INCOME DETAILS**

**Item 1: Income from employment/pension**
Complete all the details:
- Name of employer
- Amount of SRL deducted per employee certificate
- Amount of tax deducted per employee certificate
- Amount of salary and wages per certificate

**Joint return**
If this is a joint return lodged by a male resident taxpayer, include all of your wife’s income here with any tax deducted.

**Item 2: Total value of cash benefits**
Transfer here the amount of benefits shown on your employee certificate. If you have more than one certificate, add up the benefits from each certificate and transfer the total to the return.

**Item 3: Director’s/Management received**
Complete all the details:
- Name of paying company
- Amount of tax deducted per certificate
- Amount of director’s fees per certificate

**Item 4: Interest Income**
Complete all the details:
- Name of financial institution
- Amount of tax deducted per certificate
- Amount of gross interest per certificate

**Item 5: Dividend Income**
Complete all the details:
- Name of paying company
- Amount of tax deducted per certificate
- Amount of gross dividends per certificate
- Attach dividend certificate issued by the company

**Item 6: Other income**
Put in this box the total of any other income you have received which has not been included elsewhere, such as:
- tips and other gratuities
- withdrawals from cyclone reserve accounts, and
- any other income taxable under the tax laws not elsewhere specified in this return.

**Item 7: Total income**
Add up all the income amounts listed above and put the total at the “Total Income” box.

**Item 8: Redundancy Payment**
These payments are not included in your total income, but should be returned here. Redundancy payments are tax-free up to $15,000, and subject to a tax rate of 15% on the balance over $15,000.

Staple the original of your employee certificate(s) to the top right hand corner of Page 2 of the return.

If you have lost your employee certificate ask your employer for a signed letter setting out the details that were on the certificate, and attach the letter to the return. In case of duplicate slips, it must have the Employer’s stamp.

**DEDUCTIONS, EXEMPTIONS and ALLOWANCES**

**Item 9: Pension Exemption**
Write here the amount of pension income that is deductible.

**Item 10: Lump Sum Payment Deduction (max $5000.00)**
If you have received a lump sum payment and are entitled to a deduction for that income, write the amount of that deduction in the box.

**Item 11: Employee share scheme (Max. $1000)**
If you have received any income under an employee share scheme, write the amount of that share in the box.

**Item 12: Donations to approved organisations/charities**
Write here the amount of tax-deductible donations you have made to approved organisations/charities. Attach to your tax return, original receipts as evidence of donations made.
Item 13: Dividend exemption
If you have returned income from dividends above, and are entitled to a deduction for that dividend income, write the amount of that deduction in the box. Attach to your tax return, original copy of dividend certificate as evidence.

Item 14: RIWT Exemption
Maximum amount allowable as a deduction from interest earned is $200.00

Item 15: Marital allowance
If you are a married man (not separated) whose wife is not working, you may claim $1,200. If your wife is working, you cannot claim this allowance. For first claim, attach a certified copy of marriage certificate. If legally separated during the year, attach a certified copy of Decree Nisi. For widow/widower, attach a certified copy of death certificate of spouse.

If you are a married woman (not separated) you may claim $1,200 whether your husband is working or not.

If widow or widower claim $1,200.

Item 16: Dependent Child allowance
The allowance is for children (natural, step or legally adopted children) who are under 18 years of age, or between 18 and 27 years of age if full-time at school, college/universities or other educational establishment. For first claim, attach a certified copy of child’s birth certificate. For adopted child, attach a certified copy of legal adoption documents. For child over 18 and under 27, evidence to be provided if child is a fulltime student at any tertiary institution.

A maximum of 5 children can be claimed. The allowance is $500 for the first 2 children and $300 each for the next 3 children.

Item 17: Elderly Dependent Allowance
A maximum of 2 dependent relative’s age 70 years or more can be claimed. The allowance is $200 for each dependent. A separate dependent relative claim form should be completed if you wish to claim for this allowance.

Item 18: Life insurance
The allowance is in respect of the following:
- life insurance premiums payable by a married man in respect of himself, his wife or child
- life insurance premiums payable by a married woman in respect of herself.
- Attach original copy of Statement of Insurance Premiums paid to your Insurer during the year.

Superannuation / FNPF
The allowance is in respect of the following:
- contributions to the Fiji National Provident Fund (FNPF)
- contributions to an approved pension scheme
- contributions to the Government Widows and Orphans Pension scheme.

The maximum allowance claimable for both life insurance and superannuation is $1,500

If your employer has deducted FNPF contributions from your wages, the amount deducted should be shown on your employee certificate(s). Transfer that amount to the return, up to the maximum claimable of $1500.

Item 19: Total Deductions, Exemption & Allowances
Insert total of lines 9 to 19

Item 20: Chargeable Income
Insert difference of line 7 and line 20

Calculation of refundable/payable
Write the total of all deductions, exemptions and allowances in the box provided.

Deduct that total from the amount of total income.

The difference will be your total chargeable income.

The tax payable on your chargeable income depends on whether or not you are a resident of Fiji for tax purposes.

Calculate the tax payable on your chargeable income (see table below).
You will receive a credit for any tax paid in advance (eg for tax deducted from wages under the PAYE system).

Deduct any tax paid in advance from the amount of tax payable on your chargeable income.

If the tax paid in advance exceeds the tax payable on your chargeable income, the difference will be refunded to you.

If the tax paid in advance is less than the tax payable on your chargeable income, you must pay the difference within 30 days of receiving your notice of assessment.

### Declaration
Write your name, sign and date the return.

If the return will result in a refund, and you wish to transfer all or part of that refund to offset your spouse’s liability, tick the box.

If a tax agent prepares the return, the agent should complete the “Declaration by Tax Agent” section.

**Note:** The income tax law provides severe penalties for persons who make false returns.

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**What to do with the completed form**

You may either post the form to FRCA or bring it to any of the FRCA offices listed below.

All forms posted should be sent to the following addresses:

**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 form to FRCA office, take it to the office nearest you at the following addresses:

**For Central & Eastern Division businesses:**
Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese

**For Western Division businesses:**
Revenue House
19 Tavewa Avenue
Lautoka

**For Northern Division businesses:**
1st Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

All forms received will be checked to ensure that they are completed & properly filled. Incomplete forms will not be processed.

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### 2012 Resident Tax Rates

(For other years’ rates contact the FRCA)

<table>
<thead>
<tr>
<th>Year of Income 2012 (1st Jan to 31st Dec, 2012)</th>
<th>Income ($)</th>
<th>Resident</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 15,600</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>15,601-22,000</td>
<td>7% of excess over $15,600</td>
<td></td>
</tr>
<tr>
<td>22,001-50,000</td>
<td>448 +18% of excess over $22,000</td>
<td></td>
</tr>
<tr>
<td>50,001-270,000</td>
<td>548+20% of excess over $50,000</td>
<td></td>
</tr>
<tr>
<td>270,001-350,000</td>
<td>49,448+20% of excess over $270,000</td>
<td></td>
</tr>
<tr>
<td>300,001-350,000</td>
<td>55,487+20% of excess over $300,000</td>
<td></td>
</tr>
<tr>
<td>350,001-400,000</td>
<td>65,487+20% of excess over $350,000</td>
<td></td>
</tr>
<tr>
<td>400,001-450,000</td>
<td>75,487+20% of excess over $400,000</td>
<td></td>
</tr>
<tr>
<td>450,001-500,000</td>
<td>85,487+20% of excess over $450,000</td>
<td></td>
</tr>
<tr>
<td>500,001-1,000,000</td>
<td>95,487+20% of excess over $500,000</td>
<td></td>
</tr>
<tr>
<td>1,000,001 +</td>
<td>195,486+20% of excess over $1,000,000</td>
<td></td>
</tr>
</tbody>
</table>

### 2012 Non-Resident Tax Rates

(For other years’ rates contact the FRCA)

<table>
<thead>
<tr>
<th>Income ($)</th>
<th>Non-Resident</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 15,600</td>
<td>20% of excess over $0</td>
</tr>
<tr>
<td>15,601-22,000</td>
<td>3,120+20% of excess over $15,600</td>
</tr>
<tr>
<td>22,001-50,000</td>
<td>4,400+20% of excess over $22,000</td>
</tr>
<tr>
<td>50,001-270,000</td>
<td>10,000+20% of excess over $50,000</td>
</tr>
<tr>
<td>270,001-350,000</td>
<td>53,999+20% of excess over $270,000</td>
</tr>
<tr>
<td>300,001-350,000</td>
<td>59,999+20% of excess over $300,000</td>
</tr>
<tr>
<td>350,001-400,000</td>
<td>69,999+20% of excess over $350,000</td>
</tr>
<tr>
<td>400,001-450,000</td>
<td>79,999+20% of excess over $400,000</td>
</tr>
<tr>
<td>450,001-500,000</td>
<td>89,999+20% of excess over $450,000</td>
</tr>
<tr>
<td>500,001-1,000,000</td>
<td>99,999+20% of excess over $500,000</td>
</tr>
<tr>
<td>1,000,001 +</td>
<td>199,998+20% of excess over $1,000,000</td>
</tr>
</tbody>
</table>