INSTRUCTIONS FOR COMPLETING RETURN FOR SALARY & WAGES EARNERS

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

Complete the return form in black or blue pen. PRINT CLEARLY. A typewriter may also be used.

Period of return
In the box at the top right hand of the first page of the return, write the period that the return covers. If this is your tax return for 2014, for example, write “31/12/14” in the box.

Identification/Contact details
Complete all the boxes in this section if they are applicable.

If you do not have a Tax Identification Number(TIN) you can still complete the return and lodge it.

However, you should also complete the form “Joint ID Card Request Form” available from the FRCA website.

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

Note: The income tax law provides severe penalties for persons who make false returns. All forms received will be checked to ensure that they are completed & properly filled. Incomplete forms will not be processed.

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.

INCOME DETAILS
Item 1: Income from employment
Complete all the details:
- Name of employer
- Amount of tax deducted (SRT & PAYE) per employee certificate
- Amount of salary and wages per certificate

Item 2: Total value of 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: 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 4: 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 5: Total income
Add up all the income amounts listed above and put the total at the “Total Income” box.

Item 6: 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.

DEDUCTIONS
Item 7: 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 8: 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 9: Total Deductions
Insert total of lines 7 to 8

Item 10 Chargeable Income
Insert difference of line 5 and line 9

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.

Calculation of refundable/payable
Write the total income from line 5 in the box provided.
Deduct that total from the amount of total deductions.
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:

<table>
<thead>
<tr>
<th>FROM</th>
<th>TO</th>
<th>PAYE TAX PAYABLE</th>
<th>SRT TAX PAYABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>16000</td>
<td>20% of excess of $0</td>
<td>-</td>
</tr>
<tr>
<td>16,001</td>
<td>22,000</td>
<td>3,200 + 20% of excess over 16,000</td>
<td>-</td>
</tr>
<tr>
<td>22,001</td>
<td>50,000</td>
<td>4,400 + 20% of excess over $22,000</td>
<td>-</td>
</tr>
<tr>
<td>50,001</td>
<td>270,000</td>
<td>10,000 + 20% of excess over $50,000</td>
<td>-</td>
</tr>
<tr>
<td>270,001</td>
<td>300,000</td>
<td>54,000 + 20% of excess over $270,000</td>
<td>23% of excess over $270,000</td>
</tr>
<tr>
<td>300,001</td>
<td>350,000</td>
<td>60,000 + 20% of excess over $300,000</td>
<td>6,900 + 24% of excess over $300,000</td>
</tr>
<tr>
<td>350,001</td>
<td>400,000</td>
<td>70,000 + 20% of excess over $350,000</td>
<td>18,900 + 25% of excess over $350,000</td>
</tr>
<tr>
<td>400,001</td>
<td>450,000</td>
<td>80,000 + 20% of excess over $400,000</td>
<td>31,400 + 26% of excess over $400,000</td>
</tr>
<tr>
<td>450,001</td>
<td>500,000</td>
<td>90,000 + 20% of excess over $450,000</td>
<td>44,400 + 27% of excess over $450,000</td>
</tr>
<tr>
<td>500,001</td>
<td>1,000,000</td>
<td>100,000 + 20% of excess over $500,000</td>
<td>57,900 + 28% of excess over $500,000</td>
</tr>
<tr>
<td>1,000,001+</td>
<td></td>
<td>200,000 + 20% of excess over $1,000,000</td>
<td>197,900 + 29% of excess over $1,000,000</td>
</tr>
</tbody>
</table>
### 2014 Resident Tax Rates

<table>
<thead>
<tr>
<th>FROM TO</th>
<th>PAYE PAYABLE</th>
<th>SRT PAYABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 16000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>16001 22000</td>
<td>7% of excess over $16000</td>
<td>-</td>
</tr>
<tr>
<td>22001 50000</td>
<td>420 + 18% of excess over $22000</td>
<td>-</td>
</tr>
<tr>
<td>50001 270000</td>
<td>5460 + 20% of excess over $50,000</td>
<td>-</td>
</tr>
<tr>
<td>270001 300000</td>
<td>49,460 + 20% of excess over $270,000</td>
<td>23% of excess over $270,000</td>
</tr>
<tr>
<td>300001 350000</td>
<td>55,460 + 20% of excess over $300,000</td>
<td>6900 + 24% of excess over $300,000</td>
</tr>
<tr>
<td>350001 400000</td>
<td>65,460 + 20% of excess over $350,000</td>
<td>18,900 + 25% of excess over $350,000</td>
</tr>
<tr>
<td>400001 450000</td>
<td>75,460 + 20% of excess over $400,000</td>
<td>31,400 + 26% of excess over $400,000</td>
</tr>
<tr>
<td>450001 500000</td>
<td>85,460 + 20% of excess over $450,000</td>
<td>44,400 + 27% of excess over $450,000</td>
</tr>
<tr>
<td>500001 1000000</td>
<td>95,460 + 20% of excess over $500,000</td>
<td>57,900 + 28% of excess over $500,000</td>
</tr>
<tr>
<td>1000001 +</td>
<td>195,460 + 20% of excess over $1,000,000</td>
<td>197,900 + 29% of excess over $1,000,000</td>
</tr>
</tbody>
</table>

You will receive a credit for any tax paid in advance (e.g., 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.

**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 Taxpayers:
Chief Executive Officer
Fiji Revenue & Customs Authority
Private Mail Bag
Suva

For Western Division Taxpayers:
Chief Executive Officer
Fiji Revenue & Customs Authority
Private Mail Bag
Lautoka

For Northern Division businesses:
Chief Executive Officer
Fiji Revenue & Customs Authority
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 Taxpayers:
Suva
Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese
Levuka
FRCA Office
Beach Street
Ports Terminal Building

For Western Division Taxpayers:
Lautoka
Revenue House
19 Tavewa Avenue
Lautoka

Sigatoka
FDB Building, Ground Floor
Vunasalu Rd
Sigatoka

Rakiraki
FDB Building, Ground Floor
Main Street
Rakiraki Town

Nadi
1st Floor Airport Central Building
Namaka
Ba
1st Floor Ba Regional Development Office
Koronubu House

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

Savusavu
Main Street
Savusavu

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