INSTRUCTIONS FOR COMPLETING
Return of Income for
BUSINESS, PROFESSIONALS, FARMING, RENT,
DIVIDENDS, INTEREST, BENEFICIARIES
and PARTNERS

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

The return should be used by the following persons:

- individuals in business (e.g. sole traders and farmers)
- professionals who receive income other than by salary & wages (e.g. contractors)
- persons who receive rental income
- persons who receive income from a trust (i.e. beneficiaries)
- partners in a partnership.

Note: If you received any income of the type listed above, plus some salary & wages as well, use this form and not the salary & wage return form.

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

Year of return
In the box at the top of the first page of the return, write the period that the return covers. If this is your tax return for 2018 for example, write “2018” in the box after “Derived during the year ended 31 December”.

Identification/Contact details
Complete all the boxes in this section if they are applicable. If you do not have a Taxpayer Identification Number (TIN) you can still complete the return and lodge it. However, you should also complete the form “Application for Registration” available from the FRCS.

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 expecting the return to give you a refund, this will be paid directly to a bank account, write the bank name, branch name 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. If you are not a resident of Fiji for tax purposes, write permit number, write the date of your arrival in Fiji, and (if appropriate) the actual date you departed Fiji. If you have not departed Fiji write your expected date of departure.

INCOME DETAILS

Item 1: Income from employment
Complete all the details:
- Name of employer
- Employer’s TIN
- Amount of SRT/ECAL deducted per certificate
- Amount of PAYE per certificate
- Amount of salary and wages

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 3: Total value of Cash benefits
Complete the amount of benefits here added from all of your annual certificates covering employment income and director’s fees.
Item 4: Total SRT paid during the year
Complete the total SRT amount paid by your employer plus the sum paid by you.

Item 5: Total ECAL paid during the year
Complete the total ECAL amount paid by your employer plus the sum paid by you.

Item 6: Director’s fees
Complete all the details:
- Name of paying company
- Payer’s TIN
- Amount of tax deducted per certificate
- Amount of director’s fees

Item 7: Share of partnership income/ (loss)
If you are a partner in a partnership, complete the following details:
- name of partnership
- TIN of partnership
- Your share of income from the partnership. If this is a loss, write the amount in brackets.

Item 8: Share of trust/estate income
If you are a beneficiary of a trust, complete the following details:
- name of trust/estate
- TIN of trust/estate
- your share of income from the trust

Item 9: Interest Income
Complete all the details:
- Name of financial institution
- Amount of tax deducted (RIWT)
- Amount of gross interest.

Item 10: Overseas Interest Income
Complete all the details:
- Name of financial institution
- Amount of tax deducted (NRIWT)
- Amount of Foreign Tax Credit Allowable
- Amount of gross interest.

Item 11: Overseas Income (other than interest)
Complete all the details:
- Name of the company
- Amount of Tax deducted
- Amount of Foreign Tax Credit Allowable
- Amount of gross income.
Attach necessary documentary evidence to justify tax paid off shore.

Item 12: Dividends Income
Complete all the details:
- Name of company
- Company TIN
- Amount of tax deducted
- Amount of gross dividends
Attach Dividend Certificate issued by the Company.

Item 13: Rental Income
If you have received income from the rental of real estate (e.g. house, flat, land, shop or other premises), complete all details:
- the period for which rent was received
- the gross amount of rent and lease premiums received
- expenses incurred in respect of the property while it was leased.
- address of property

Deduct any portion of the costs where the property is partly occupied by you.

If you have more than one rental property attached a schedule for each property giving the required details.

Item 14: Net farming income
If you have received income from farming activities, such as from sale of crops, write the net amount here.
Item 15: Net income from other farming activities
If you are a farmer, and have received income from farming activities other than the sale of crops (e.g. sale of manure or hire of farm vehicles), write the net amount here.

Item 16: Net income from other business
If you are in a business other than farming (e.g. sole trader) write the net amount of business income here.

Item 18: Other income
Put at 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.

Note: If you received income from salary & wages, directors’ fees, interest, dividends and contractual payments, attach original certificates to the top of Page 2. In case of duplicate slips it must have the employer’s or contractor/payer’s stamp where applicable.

Note: If you received income from business or farming activities, you must include a full set of accounts with this return.

Items not allowable as deductions
At Items 19 to 32, reduce the expenses in your accounts by amounts that are not allowable for tax purposes.

Deductions/Concessions
At Items 33 to 69, increase the expenses in your accounts by amounts that are allowable for tax purposes, but not elsewhere deducted in your accounts.

Taxable Business Income/(Loss) for current year
Add up items 7 to 32 less items 33 to 69 and put the result in the box provided at item 70.

Recouped Losses brought forward from prior years
From the recorded chargeable income figure, deduct any losses brought forward from prior years, up to the amount of the recorded chargeable income item 71.

Total income/(Loss) – Item 72
This is your chargeable income for the year.

Losses to be Carried Forward – Item 73
This losses are to be carried forward to next year

Redundancy Payment – Item 74
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 special tax rate over $15,000.

Information required
At Items 75 to 90 you must write down information about your business. In some cases, these figures will appear in your profit and loss statement, balance sheet or other business records. You must copy them from those records to the tax return.

Details of contractual payments received
If you have received contractual payments (other than cane payments) provide the details in this section item 71.

Details of cane payments received
If you received cane payments record the details in this section item 92.
**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.

**What to do with the completed form**
You may either post the form to FRCS or bring it to any of the FRCS offices listed below. All forms posted should be sent to the following addresses:

**For Central & Eastern Division Taxpayers:**
Chief Executive Officer
Fiji Revenue & Customs Service
Private Mail Bag
Suva

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

**For Northern Division businesses:**
Chief Executive Officer
Fiji Revenue & Customs Service
Private Mail Bag
Labasa

If bringing the form to FRCS 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

**Nausori**
FDB Building, Ground Floor
Kings Road
Nausori Town

**Levuka**
FRCS 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 Town

**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

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