



**INSTRUCTIONS FOR COMPLETING  
APPLICATION FOR REGISTRATION -  
EMPLOYMENT TAXATION SCHEME**

**GENERAL INFORMATION**

The Employment Taxation Scheme allows a deduction one and one-half times the amount of any wages or salaries paid between 1st January 1997 and 31<sup>st</sup> July, 2016, by a person carrying on a trade or business in Fiji to a qualifying Employee.

Any person wishing to claim this deduction should be a registered Taxpayer.

The employee should be a first time Employee, who has not previously been in full- time paid employment of any Company.

The Employment Taxation Scheme allows the deduction as follows effective from 1<sup>st</sup> August 2016;

1. 200% Tax deduction for Wages paid on first full time Employee.
2. 200% Tax deduction on apprenticeship in the related area of study up to 6 months in a Year of graduation, as part of Course requirements.
3. 200% Tax deduction on Wages paid to students employed in the related area of study up to 3 months in a year.
4. 300% Tax deduction on wages paid in the employment of disabled people employed continuously for a period of 3 years.
5. 150% Tax deduction on education fees paid for employees to study (up skill) and attend training to obtain a Professional qualification during the course of employment.

**EXPIRY OF EMPLOYMENT  
TAXATION SCHEME GRANTED:**

- All expires in Year 2020 except;

- 300% deduction on wages paid in the employment of disabled people which expires in Year 2022.

**COMPLETING THE FORM**

All details in Sections A & B needs to be fully completed.

Section C-Select the type of scheme you are applying for. There may be more than one scheme you can apply for.

Section D-Declaration part which needs to be signed by the employer representative, either the Owner, Precedent Partner or Authorized officer.

The person signing will be held responsible for any action taken against the employer for providing in correct information.

You are to attach a separate schedule showing the following details of the employees:

- Employee name & father's name.
- Employee FNPF No.
- Start date of employment.
- Gross Annual Salary.
- Period of employment.

**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;

If **posting** the form send it to:

**For Central & Eastern Division  
businesses:**

The Chief Executive Officer  
Private Mail Bag  
Suva

**For Western Division businesses:**

The Chief Executive Officer  
Private Mail Bag  
Lautoka

**For Northern Division businesses:**

The Chief Executive Officer  
Private Mail Bag  
Labasa

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

**For Central & Eastern Division businesses:**

Revenue & Customs Services Complex  
Lot 1 Corner of Queen Elizabeth Drive  
& Ratu Sukuna Road,  
Nasese  
Suva

**For Western Division businesses:**

**Lautoka**

Revenue House  
19 Tavewa Avenue  
Lautoka

**Rakiraki**

Ground Floor  
FDB Building  
Main Street  
Rakiraki Town

**Ba**

Second Floor  
Koronubu House  
Ba Town

**Nadi**

Namaka (directly above BSP Namaka  
Branch)  
Nadi

**Sigatoka**

Ground Floor  
FDB Building

Vunasalu Road  
Sigatoka

**For Northern Division businesses:**

1<sup>st</sup> Floor Ratu Raobe Building  
Corner of Nanuku & Jaduram Street  
Labasa

Mukesh Building  
Opposite Waitui Marina  
Main Street  
Savusavu

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