



FORM INSTRUCTIONS: PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING

1. An Employer must submit this application form to seek advice on the amount subject to SRT Ring Fencing and/or Income Tax Exemption, prior to making a redundancy, lump sum and other one-off payments to employees. For quicker processing of your application use the Taxpayer Online Service (TPOS) which you can access on: <https://tpos.fr.cs.org.fj/taxpayerportal/logon#/Logon>.
2. Submit a separate application for each employee.
3. Select the Type of Payment and complete the relevant section based on your selection. You can select more than one type of payment if it applies to the same employee.
4. If you've selected "Other" as the nature of payment under Lump Sum payments, you must clearly describe the nature of payment.
5. Our tax advice will be based on the facts provided therefore you must submit all supporting documents.
6. Complete the Declaration section by filling all details in the designated space. For non-individuals, the representative must also provide his/her TIN and designation e.g. Accountant, Chief Financial Officer, Company Secretary, Director, Manager, Partner or Tax Agent.
7. We will advise you once the application is processed.
8. You can request for a review of our tax advice.
9. Please consult with a Customer Service Officer if you need help to complete the Form.

EMPLOYER DETAILS

Employer TIN*

State the Employer TIN. Note that the TIN should consist of either 9 or 10 digits

Employer Name*

State the Employer Name

PAYMENT DETAILS

Payment Type*

Tick the applicable box

Redundancy Payment

Complete Section A

Lump Sum Payment

Complete Section B

Other One-off Payment

Complete Section C

SECTION A: REDUNDANCY PAYMENT DETAILS

TIN of Recipient Employee*

State the TIN of the Employee receiving the Redundancy Payment

Employee Name

State the Name of the Employee receiving the Redundancy Payment

Position of Employee

State the position of the Employee that is receiving the Redundancy Payment

Amount of Payment Requested by Employer*

State the amount of payment requested by the Employer

Details of Payment*

State the Details of the Redundancy Payment

SECTION B: LUMP SUM PAYMENT DETAILS

Nature of Payment* Retirement Medical Early Lay-off Other
Tick the applicable box

Brief Description of Payment*

Briefly describe the nature of payment if have selected "Other"

TIN of Recipient Employee*

State the TIN of the Employee receiving the Lump Sum Payment

Employee Name

State the Name of the Employee receiving the Lump Sum Payment

Position of Employee

State the position of the Employee that is receiving the Lump Sum Payment

Amount of Payment Requested by Employer*

State the amount of payment requested by the Employer

Details of Payment*

State the Details of the Lump Sum Payment

SECTION C: OTHER ONE-OFF PAYMENT DETAILS

Nature of Payment* Retiree Allowance Gratuity Allowance Exit Inducement Allowance
Tick the applicable box

TIN of Recipient Employee*

State the TIN of the Employee receiving the One-off Payment

Employee Name

State the Name of the Employee receiving the One-off Payment

Position of Employee

State the position of the Employee that is receiving the One-off Payment

Amount of Payment Requested by Employer*

State the amount of payment requested by the Employer

Details of Payment*

State the Details of the One-off Payment

DECLARATION OF TAXPAYER OR REPRESENTATIVE

I declare that the information in this application is true and correct in every detail

Taxpayer/Representative TIN

--	--	--	--	--	--	--	--	--	--

Full Name:

Designation: _____

Signature: _____

Date:

IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER

FOR OFFICE USE ONLY

Officer's Name: _____

Officer's Signature: _____

Date of Receipt: _____

Reference Number: _____

CHECKLIST

Completed Request for SRT Ring-Fencing/Income Tax Exemption Form

• **Mandatory Documents for Redundancy Payment:**

- Employment Contract
- Calculation of Payment
- Organisation Structure before Re-Structuring
- Organisation Structure after Re-Structuring

• **Mandatory Documents for Lump Sum and One-off Payments:**

- Employment Contract
- Calculation of Payment

• **Other Supporting Documents**

TIN of Employer or Representative submitting the form

Valid Photo ID of Representative submitting the form