FIJI REVENUE AND CUSTOMS SERVICE

PERSONAL INCOME TAX RETURN for SALARY & WAGE EARNER

PIT 2017

FORM INSTRUCTIONS: PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING

1. This form allows a Salary & Wage Earner to file a Personal Income Tax (PIT) return. The PIT return is a self-assessment return and may be submitted through the Taxpayer Online Service (TPOS) which you can access at: https://tpos.frcs.org.fj/taxpayerportal/logon#/Logon.
2. This form can be used as a guide for completing the 2017 PIT online return.
3. The return must be filed by an Individual whose PIT class is "S". PIT Class S includes the following:
   - an individual who has more than 1 employment for the tax year i.e. employee code P (primary) and S (secondary) or those who are employed by 2 different employers in a tax year at the same time;
   - an individual who is required to declare his/her part year income;
   - an individual who is required to declare his/her income for tax purposes i.e. employees of Foreign Missions etc.;
   - an individual who has tax credits i.e. credits that arise from an over deduction of taxes by the employer or the employer has deducted more than the required tax amount of that income; and
   - an individual who had an amount withheld from payment of income e.g. interest, dividend, foreign income etc.
4. Select your residency status from the available options. The residency status determines how the individual's income is taxed. The calculation of taxes is done automatically by the system depending on the residency status.
5. When filing the online PIT return you will need to ensure that the evidences are saved on your desktop for ease of uploading via TPOS. Refer to the checklist at the end of this form for documents that you will need to provide with this return.
6. Complete the Declaration section by filling all details in the designated space. A Tax Agent must file the return through TPOS and must provide a Tax Agent Declaration upon submission.
7. Once your return is submitted online, you will receive a filing confirmation notice.
8. If you have made a mistake in your return, you may apply to the CEO for an amendment to be made to your self-assessment. The amendment request must be submitted to the CEO within 2 years of the date the self-assessment return was filed.
9. Please consult with a Customer Service Officer if you need help to complete the Form. If you find it difficult to file online, you can bring the completed return to FRCS for assistance.

TAXPAYER DETAILS

Taxpayer TIN: ☐☐☐☐☐☐☐☐☐☐

(State your TIN. The TIN must consist of either 9 or 10 digits)

Taxpayer Name: _____

(State your Name)

RESIDENCY STATUS DETAILS

Select your Residency Status* ☐ Resident ☐ Non- Resident

PERIOD OF DERIVING INCOME

☐ January - July ☐ August - December ☐ January - December

INCOME TAX RETURN DETAILS

1 PAYE WITHHOLDINGS

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	BONUS AND OVERTIME PAYMENT	REDUNDANCY PAYMENT	LUMP SUM PAYMENT	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOME TAX PAID	SRT PAID	ECAL PAID
$	$	$	$	$	$	$	$	$	$	$	$

(In the online form, the table above will pre-populate the details of an employee's income and taxes based on the Employer Monthly Schedules submitted by the employer for the 2017 period)

2 INTEREST INCOME

TIN OF FINANCIAL INSTITUTION	NAME OF FINANCIAL INSTITUTION	EXEMPTED (YES or NO)	GROSS AMOUNT (FJD)	TAX DEDUCTED (FJD)
SUB TOTAL			$	$

(Provide evidence for any amounts entered in the table above)

Total Taxable Amount (FJD)	$
Total RIWT Liability (FJD)	$

3 DIVIDEND INCOME

TIN OF PAYER	PAYER'S NAME	EXEMPTED (YES or NO)	GROSS AMOUNT (FJD)	TAX DEDUCTED (FJD)
SUB TOTAL			$	$

(Provide evidence for any amounts entered in the table above)

Total Taxable Amount	$

4 FOREIGN INCOME

TYPE	SOURCE	EXEMPTED (YES or NO)	GROSS AMOUNT (FJD)	FOREIGN TAX CREDIT (FJD)
SUB TOTAL			$	$

(Provide evidence for any amounts entered in the table above)

5 OTHER INCOME

DESCRIPTION	AMOUNT (FJD)
Employee Share Scheme Benefit (FJD)	$
Employee Share Scheme Deduction (FJD)*	$
Pension Income (FJD)	$
Pension Income Exemption (FJD)*	$
Cash Benefit (FJD)	$
Other Income (FJD)	$
Other Income SRT/ECAL Exempted (FJD)	$

(Provide evidence for amounts entered in the fields that are in asterisks (*) above)

6 SUMMARY – CHARGEABLE INCOME SUBTOTALS

DESCRIPTION	INCOME TAX	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)
Employment	$	$	$	$	$
Dividend	$	$	$	$	$
Interest	$	$	$	$	$
Foreign Income	$	$	$	$	$
Other	$	$	$	$	$
Sub Total	$	$	$	$	$

7 TAX LIABILITIES

DESCRIPTION	INCOME TAX	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)
Tax Liability	$	$	$	$	$

8 TAX CREDITS

DESCRIPTION	INCOME TAX	SRT (FJD)	ECAL (FJD)
Withholding from PAYE	$	$	$
Withholding from RIWT	$	$	$
Withholding from Other	$	$	$
Sub Total	$	$	$

9 FOREIGN TAX CREDIT

DESCRIPTION	INCOME TAX
Foreign Tax Rate (%)	$
Allowable Foreign Tax Credit	$

10 TOTAL TAX LIABILITY

DESCRIPTION	INCOME TAX	SRT (FJD)	ECAL (FJD)
Total Liability	$	$	$

DECLARATION OF TAXPAYER or TAX AGENT

☐ **I declare that the information in this Income Tax Return is true and correct in every detail.**

Taxpayer/Tax Agent 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 Personal Income Tax Return for Salary & Wage Earner Form
- ☐ Evidence of Additional Employment Income (mandatory if declared)
- ☐ Evidence of Lump Sum Payment Exemption (mandatory if declared)
- ☐ Evidence of Redundancy Payment (mandatory if declared)
- ☐ Evidence of Redundancy Payment Exemption (mandatory if declared)
- ☐ Evidence of Employee Share Scheme Exemption (mandatory if declared)
- ☐ Evidence of Pension Income Exemption (mandatory if declared)
- ☐ Evidence of Interest Income (mandatory if declared)
- ☐ Evidence of Dividend Income (mandatory if declared)
- ☐ Evidence of Foreign Income (mandatory if declared)
- ☐ Valid TIN of Applicant or Representative submitting the completed form
- ☐ Valid Photo ID of Applicant or Representative submitting the completed form
- ☐ Tax Agent Declaration (if form is filed by a Tax Agent)