FIJI REVENUE AND CUSTOMS SERVICE

CORPORATE INCOME TAX RETURN FOR TRUST/ESTATE

TAX YEAR -2022

FORM INSTRUCTIONS: PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING

1. This form allows a Trust/Estate to file a Corporate Income Tax (CIT) return. The CIT 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 2022 online CIT return.
3. Some lines on the return can be input directly, whereas others will be populated based on the information you input in a supporting schedule.
4. Provide evidence for amounts entered in the following:
   - Lines 106 - 174 (Allowable Deductions and Concessions)
5. You may use the footnotes provided in the applicable return lines for calculation purposes.
6. When filing the online CIT return you will need to save documents on your computer desktop storage for ease of uploading via TPOS. The files must either be in PDF, JPEG, JPG or PNG formats. Refer to the checklist at the end of this form for documents that you will need to provide with this return.
7. Complete the Declaration section by filling all details in the designated space. The representative must provide his/her TIN and designation e.g. Trustee, Accountant, Chief Financial Officer, Company Secretary, Director, Manager, Partner or Tax Agent.
8. Once your return is submitted online, you will receive a filing confirmation notice.
9. 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.
10. 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: ☐☐☐☐☐☐☐☐☐☐ Taxpayer Name: ____________

(State your Trust/Estate TIN. The TIN must consist of either 9 or 10 digits) (State the Trust/Estate Name)

DETERMINATION OF FULL EXEMPTION

1	Is all your income fully exempt for tax purposes?	Yes	No

2 If you select "Yes" for Line 1, please select the exemption reason from the following list and proceed to the "Summary" section:

- ☐ Exempt Entities
  - Select the sub reason ☐ Cooperatives ☐ Unit Trust
- ☐ Exempt Interest
- ☐ Exempt Dividend
- ☐ Provident & pension funds
- ☐ Social Policy Exemptions
  - Select the sub reason ☐ Banaban Trust Fund Board ☐ Non-Profit Organization
- ☐ Other - Details:____________

3 Net total Exempt Income: ____________

	If you select "No" for your answer from Line 1 please proceed to the following question.
4	Are you lodging a "Nil" return for this this tax year? ☐ Yes ☐ No
5	If you select "Yes" for lodging nil return, please select a reason from the following list and proceed to the "Summary" section:
	☐ Business being set up
	☐ Temporary closure of business
	☐ Dormant
	☐ Others - Details:________________________________
	If you have selected "No" for lodging a nil return, then proceed to the "Financial Statements" section.

FINANCIAL STATEMENTS

	DESCRIPTION	AMOUNT (FJD)
6	Domestic Sales	$
7	Export Sales	$
8	Total Sales (Line 6 + Line 7)	$
9	Cost of Goods Sold/Cost of Sales (Line 10 + Line 11- line 12)	$
10	Opening Stock	$
11	Total Purchases	$
12	Closing Stock	$
13	Gross Profit (Line 8 - Line 9)	$
14	Operating Expenses	$
15	Management Fees	$
16	Royalty Expense	$
17	Interest Expenses	$
18	Repair And Maintenance Expense	$
19	Salaries and Wages	$
20	Other Expense	$
21	Total Expenses (Line 14+15+16+17+18+19+20)	$
22	Non-Operating Income (Line 23+24+25+26+27+28)	$
23	Interest Income (Complete the Interest Income Schedule if you had derived Interest Income)	$
24	Rental Income (Complete the Rental Income/Loss Schedule if you had derived Rental Income/ Loss for the period)	$
25	Net Farming Income (Complete the Net farming Schedule if you had derived Net Farming Income)	$
26	Royalty Income	$
27	Dividend Income	$
28	Other Income	$
29	Net Profit Before Tax (NPBT) (Line 13- line 21 + Line 22)	$
30	Foreign Taxable Income (Complete the Foreign Taxable Income Schedule if you had derived Foreign Income)	$

31	Are the figures declared above ☐ VAT inclusive ☐ VAT exclusive?

STATEMENT OF FINANCIAL POSITION

	Current Assets	$
32	Cash in Hand and Cash at Bank	$
33	Inventory (Amount from Line 12 will be pre-populated here)	$
34	Trade debtors, excl. related parties	$
35	Receivables from related parties	$
36	Other current assets	$
	Non-Current Assets	$
37	Land	$
38	Building	$
39	Plant, machinery and equipment	$
40	Furniture and fittings	$
41	Motor vehicles	$
42	Intangible assets	$
43	Investment in related parties	$
44	Other non-current assets	$
	Total Assets	$

	Current Liabilities	$
45	Trade creditors, excl. related parties	$
46	Payables to related parties	$
47	Dividend payable	$
48	Short-term loans	$
49	Other current liabilities	$
	Non-Current Liabilities	$
50	Long-term loans	$
51	Other non-current liabilities	$
	Total Liabilities	$

	Equity	**$**
52	Issued and Paid-Up Share Capital	$
53	Retained earnings	$
54	Asset revaluation reserve	$
	Total Equity	**$**

55 Select the method of accounting ☐ Accrual ☐ Cash

CASH FLOW STATEMENT

If your "Total Sales" is more than $1.25m fill in the "Cash Flow Statement" section. If not, please proceed to next section.

	Descritption	AMOUNT (FJD)
56	Net Cashflow from Operation Activities	$
57	Net Cashflow from Investing Activities	$
58	Net Cashflow from Financing Activities	$

INTERNATIONAL DEALINGS

Please answer the following questions. If your answer is "Yes" for Line 59 question, please do not answer Line 62.

59 Were you a Tax Resident of Fiji during the year? ☐ Yes ☐ No

60 Do you have any Cross Border Dealings or Transactions with an Associated Party? ☐ Yes ☐ No

61 Was the Total Value of Dealings or Transactions with your Related Party greater than FJD 500,000 during the Financial Year? ☐ Yes ☐ No

62 Did you have any Fijian Branch Operations During the Tax Year? ☐ Yes ☐ No

If your answer is "Yes" for Lines 60-61, please provide details for Lines 63-68 where applicable and if your answer is "No" for Lines 60-61, please proceed to "Non-Allowable Deductions" section.

63 OWNERSHIP AND GROUP STRUCTURE

COMPANY NAME	RELATIONSHIP (ULTIMATE PARENT, IMMEDIATE PARENT, OTHER RELATED PARTIES)	COUNTRY OF RESIDENCE	BUSINESS ACTIVITES

64 INTERNATIONAL RELATED PARTY DEALINGS

CATEGORY (TANGIBLE, INTANGIBLE, SERVICES, OTHERS)	TYPE	DESCRIPTION	PURCHASES/ EXPENDITURE (FJD)	SALES/REVENUE (FJD)	TRANSFER PRICING METHOD	RELATED PARTY
TOTAL			$	$		

65 FINANCIAL TRANSACTIONS

TYPE	DESCRIPTION	PURCHASES/EXPENDITURE (FJD)	SALES/REVENUE (FJD)	INTEREST RATE (%)	INTEREST AMOUNT (FJD)	TRANSFER PRICING METHOD	RELATED PARTY
TOTAL		$	$		$		

66 OTHER

TYPE (REVENUE OR CAPITAL)	DESCRIPTION	PURCHASES/ EXPENDITURE (FJD)	SALES/REVENUE (FJD)	TRANSFER PRICING METHOD	RELATED PARTY
TOTAL		$	$		

67 Did you provide any of the following for No Payment or Non-Monetary Payment, or received any of the following for a Non-Monetary Payment to/from an International Related Party/Parties?

Services
Assets
Liabilities
Property (Tangible or intangible e.g. intellectual property)
Processes
Rights and Obligations

☐ Yes ☐ No

If answered "Yes", please specify this nature of item/transaction and the name of the related Party:

NATURE OF ITEM /TRANSACTION	RELATED PARTY

68 Do you have the Transfer Pricing Documentation to Support Arm's Length Pricing of the International Related Party Dealings or Transactions for the current year?

☐ Yes ☐ No

ADD - ITEMS NOT ALLOWED AS DEDUCTION

69	Depreciation Charged in Accounts	$
70	Donations and Subscriptions	$
71	Income Taxes, SRT, CGT	$
72	Fines and Penalties	$
73	Legal Expenses	$
74	Addition to Provisions and Reserves	$
75	Gain on Disposal of Depreciable Asset	$
76	Loss on Disposal of Assets for Accounting Purposes	$
77	Unrealised Exchange Losses	$
78	Forgiven Commercial Debts Owed by Associates	$
79	Capital Expenditure	$
80	Impairment Loss	$
81	Preliminary Expenses	$
82	Fair Value Losses on Assets and Liabilities	$
83	Audio Visual Production Income	$
84	Amortisation of Business Intangibles	$
85	Salaries and Wages Expense	$
86	Expenditure or Loss of a Domestic or Private Nature	$
87	Interest Expense	$
88	Expenditure or Loss in Computing Various Gains and Losses	$
89	Trading Stock Adjustment	$
90	Financial Lease Adjustment	$
91	Long term Contract Adjustment	$
92	Contributions to Non-Approved Funds	$
93	Inducement Payment Made to Public Officers	$
94	Royalty, Insurance Premium, Management Fee, Natural Resource Amount, Fees for Professional and Other Independent Services and Equipment Lease Rental Recharge Expenses Paid to Non-Residents	$
95	Commission Expenses Paid for the Provision of Insurance or The Sale of Property and Payments Under Contracts for Services	$
96	Contributions to Tourism Fiji	$
97	South Pacific Island Countries Export Marketing Expenditure	$
98	Expenditure on Application Design and Software Development Incurred by ICT Start-Ups	$
99	Expenditure Incurred by ICT Training Institutions	$
100	Non-Capitalised Scientific Research Expenditure Not Incurred for Deriving Taxable Business Income	$
101	Gain From Venture, Concern, Profit-Making Undertaking or Scheme	$
102	Gain On Disposal of An Asset Held on Revenue Account	$
103	Net Gain from Disposal of an Asset Acquired for Disposal at a Profit	$
104	Forfeited Deposits and Instalments on Capital Assets	$
105	Others	$
	Total Non-Allowable Deductions (Sum of amounts in Lines 69 - 105)	$

LESS – ALLOWABLE DEDUCTIONS AND CONCESSIONS

106	Allowable Depreciation (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
107	Family Care Leave incentive *	$
108	Paternity Leave Incentive*	$
109	Maternity Leave Incentive (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
110	Decrease in Provisions *	$
111	Dividends Exemption (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
112	Export Income Incentive*	$

113	Loss on Disposal of Depreciable Asset (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
114	Gain on Disposal of Asset for Accounting Purpose (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
116	Reduction of Commercial Rent - Covid 19 Incentive*	$
117	Uniforms Made in Fiji (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
118	Employment Incentive for First-Time Employees (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
119	Unrealised Exchange Gain*	$
120	Accelerated Allowance for Depreciation and Improvements*	$
121	Employment Incentive for Employee's Training (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
122	Excess FNPF Employer Contribution Not Exceeding 10%*	$
123	Employment Incentive for Employee's Education Fees (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
124	Cash Donations to Approved Academic or Charitable Institutions (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
125	Cash Donation to Sporting Entity (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
126	Cash Donation to Fiji Heritage Foundation (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
127	Cash Donation to Poverty Relief Fund for Education (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
128	Donation of Computers to Schools (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
129	Cash Donation to Disaster Rehabilitation Fund (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
130	Cash Donation to Approved Government Housing Projects for Squatters (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
131	Cash Donations to Covid 19 Pandemic Reserve Fund*	$
132	Cash Sponsorship of Not Less Than $250,000 To Counter Ruck Pte Limited (Fijian Drua) *	$
133	Cash Donation to Farmers Disaster Relief Emergency Fund Account (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
134	Amortisation of Business Intangibles (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
135	Salaries and Wages - Section 22 (2) (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
136	Salary and Wages for Covid 19 Quarantined/Isolated Employees*	$
137	Interest Expense - Section 22 (2) (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
138	Employment Incentive for Work Placements (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
139	Employment Incentive for Part-Time Workers (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
140	Employment Incentive for Persons with Disabilities (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
141	Hotel & Resort That Hire Local Artists*	$
142	Development or Upgrade of Online Shopping Websites with Integrated Payment Platforms*	$
143	Investment in Fogging Machine*	$
144	Bad Debts*	$
145	Amortisation of Deferred Grant Revenue*	$
146	Reversal of Impairment Loss*	$
147	Royalty, Insurance Premium, Management Fee, Natural Resource Amount, Fees for Professional and Other Independent Services and Equipment Lease Rental Recharge Expenses Paid to Non-Residents*	$
148	Commission Expenses Paid for the Provision of Insurance or The Sale of Property and Payments Under Contracts for Services (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
149	Net Loss from Venture, Concern, Profit-Make Undertaking or Scheme*	$
150	Loss On Disposal of An Asset Held on Revenue Account (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
151	Loss From Disposal of An Asset Acquired for Disposal at a Profit (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/excel-templates/)	$
152	Contributions to Tourism (Enter figure here. Will be pre-populated if added back in Non-Allowable Deductions section (Line 96))	$

153	South Pacific Island Countries Export Marketing Expenditure (Enter figure here. Will be pre-populated if added back in Non-Allowable Deductions section (Line 97))	$
154	Capital Expenditure incurred in Respect of an Existing Business in Vanua Levu*	$
155	Capital Expenditure on AVPs*	$
156	Capital Expenditure incurred on Improvements to Land Used for Agricultural or Pastoral Purposes*	$
157	Scientific Research Expenditure*	$
158	Investment and Reinvestment in Food Processing, Agriculture Processing, Fisheries or Forestry Business (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
159	Expenditure on Application Design and Software Development Incurred by ICT Start-Ups (Enter figure here. Will be pre-populated if added back in Non-Allowable Deductions section (Line 98))	$
160	Expenditure incurred by ICT Training Institutions (Enter figure here. Will be pre-populated if added back in Non-Allowable Deductions section (Line 99))	$
161	Capitalised Cost of Minerals, Timber, and Gravel, and Rights Connected Therewith*	$
162	Electric Omnibuses Incentive*	$
163	Loans taken for Medical Treatment*	$
164	Filming Equipment Incentive*	$
165	Share of Gain from Investment in Associates*	$
166	Income from Small and Micro Enterprises Engaged in Agriculture, Fisheries, or Tourism*	$
167	Income from a Local Backpacker Operation*	$
168	Gain from trading of shares in a company listed on the South Pacific Stock Exchange. (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
169	Gain on Sale Subject to CGT*	$
170	Interest from Financial Instruments of the Fiji Government, State Owned Entity or Statutory Authority (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
171	Interest Derived from a Loan Charged on the Public Revenue of Fiji*	$
172	Exempt Interest*	$
173	Income Tax Concessions (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
174	Other Allowable Deductions (Please refer to this link to download the schedule: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/)	$
	Sub Total (Sum of amounts in Lines 106 - 174)	$

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

AMOUNT TO WHICH BENEFICIARIES ARE ENTITLED AND RELATED EXPENDITURE AND LOSSES

	TIN OF BENEFICIARY	NAME OF BENEFICIARY	AMOUNT OF ENTITLEMENT	EXPENDITURE OR LOSS INCURRED BY TRUSTEE
175				
TOTAL			$	$

LOSSES CARRIED FORWARD

176	Are there Losses to Carry Forward from Past Years? If your answer is "No", proceed to "Tax on Chargeable Income" section.	☐ Yes ☐ No
177	Was there a Change in Direct or Indirect Ownership of the Company During the Year?	☐ Yes ☐ No
178	Was the Change in the Underlying Ownership of the Company more than 50%?	☐ Yes ☐ No
179	Did the Company Carry on the Same Business After Shareholding Change as it did Before Shareholding Change?	☐ Yes ☐ No
180	Did the Company Engage in Any New Business or Investment After the Change in Shareholding? If your answer is "Yes" for Lines 176-180, proceed to "Tax on Chargeable Income" section. If your answer is "No" for any of the Lines 177-180, fill in the applicable boxes below.)	☐ Yes ☐ No
	Domestic Losses Carried Forward from Previous Tax Years (FJD)*	$
	Foreign Losses Carried Forward from Previous Tax Years (FJD)*	$
	Subtotal of Losses Carried Forward (FJD)	$
	Provide evidence for amounts entered in the fields that are in asterisks (*) above)	

TAX ON CHARGEABLE INCOME

181	Tax on Chargeable Income other than Income Subject to the Concessionary Tax Rate for Regional or Global Head-quarters	$
182	Total Tax on Chargeable Income	$

DISTRIBUTION OF BENEFICIARIES

	TIN OF BENEFICIARY	NAME OF BENEFICIARY	PERCENTAGE INTEREST	AMOUNT OF DISTRIBUTION	DOMESTIC SHARE OF TAX CREDIT DISTRIBUTED	ALLOWABLE FOREIGN TAX CREDIT DISTRIBUTED
183						
	TOTAL			$	$	$

SUMMARY

CHARGEABLE INCOME

184	Net Profit before Tax	$
185	Add: Non-Allowable Deductions	$
186	Less: Allowable Deductions	$
187	Domestic Taxable Income/Loss for Current Year	$
188	Less: Domestic Loss Brought Forward	$
189	Taxable Foreign Income	$
190	Less Distribution of Beneficiaries and Beneficiary Entitlement	$
191	Chargeable Income/(Loss)	$

TAX ON CHARGEABLE INCOME

192	Tax on Chargeable Income/(Loss)	$
193	Tax Liability for the Year	$
194	Provisional Tax	$
195	Withholding Tax from Interest	$
196	Foreign Tax Credit	$
197	Tax Payable/(Refundable)	$
198	Advance Payments	$

DECLARATION OF REPRESENTATIVE

☐ I declare that the information in this income tax return 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 Corporate Income Tax Return for Trust/Estate Form
- ☐ Signed Financial Statements (mandatory)
- ☐ Allowable Deductions and Concessions (mandatory if claimed)
- ☐ Losses Brought Forward from Prior Years (mandatory if claimed)
- ☐ Valid TIN of Representative submitting the completed form
- ☐ Valid Photo ID of Representative submitting the completed form
- ☐ Tax Agent Declaration (if form is filed by a Tax Agent)

1. Provide a breakdown of the Interest Income received for the tax year you are reporting.
2. You must provide the details required in the table below e.g. TIN and Name of Payer and Date of receipt and Gross Interest for the period.
3. Transfer the Total Interest Income Received amount to **Line 23** of the return.

TIN OF PAYER	NAME OF PAYER	DATE OF RECIEPT	GROSS INTEREST (FJD)
TOTAL (Transfer Total Interest Income Received amount to Line 23 of the return)		$	

RENTAL INCOME/LOSS SCHEDULE

1. Provide a breakdown of your rental income/loss for the tax year you are reporting.
2. State the period (i.e. From and To) for which your rental income/loss relates to.
3. Subtract all rental expenses from gross rents and premium amount and adjust for portion of property occupied for private use.
4. Transfer the Net Income/Loss from Rent amount to **Line 24** of the return.
5. List the addresses/locations of the rental properties declared in this schedule.

PARTICULARS	PERIOD FROM	PERIOD TO	AMOUNT (FJD)
Gross Rents and Premium			$

LESS EXPENSES	AMOUNT (FJD)
Rates	$
Rent Paid in Respect of Lease	$
Insurance On Property	$
Repairs and Maintenance	$
Interest	$
Depreciation	$
Other Expenses	$
Total Expenses (add sum of all expenses amounts)	$
Less Adjustment for Part of Property Occupied for Private Use	$
Net Income/(Loss) from Rent (This amount to be transferred to ***Line 24*** of the return)	$

List the Address(s)/Location(s) of the above Property(s)

No.	Address/Location
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	

NET FARMING INCOME SCHEDULE

1. Provide a breakdown of your farming income for the tax year you are reporting.
2. Transfer the Total Net Farming Income amount (FJD) to **Line 25** of the return.

INCOME DESCRIPTION	AMOUNT (FJD)

FOREIGN TAXABLE INCOME SCHEDULE

1. Provide a breakdown of the foreign taxable income for the tax year you are reporting.
2. You must provide the type of foreign taxable income e.g. interest, dividend, business income, others for the period.
3. Transfer the Total Foreign Taxable amount to **Line 30** of the return.

TYPE	SOURCE	EXEMPTED	TAXABLE INCOME	FOREIGN TAX CREDIT