

JANUARY 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none">• 31 January 2010 – 1st installment• 31 October 2009 – 2nd installment• 30 June 2009 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none">• PAYE/PT deducted in December 2009
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none">• PAYE on emoluments (salaries, wages, benefits received in December 2009)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none">• VAT for the taxable period 31 December 2009
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none">• HTT collections made in December, 2009
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none">• GTT collections are due weekly

APART FROM GTT, WHERE POSSIBLE, ALL PAYMENTS MUST BE MADE BY 29 JANUARY 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

FEBRUARY 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none"> • 28 February 2010 – 1st installment • 30 November 2009 – 2nd installment • 31 July 2009 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in January 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in January 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 31 January 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in January, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT AND WHERE POSSIBLE, PAYMENTS BE MADE BY 26 FEBRUARY 2010 AND WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

MARCH 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
-----------------	----------------

COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none"> • 31 March 2010 – 1st installment • 31 December 2009 – 2nd installment • 31 August 2009 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in February 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in February 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 28 February 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in February, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 31 MARCH 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

APRIL 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month. Installment. Installment.

TAX TYPE	TAX DUE
-----------------	----------------

COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none"> • 30 April 2010 – 1st installment • 31 January 2010 – 2nd installment • 30 September 2009 - final installment (whether or not return lodged or notice of assessment is issued)
BUSINESS PROVISIONAL TAX	<ul style="list-style-type: none"> • 30th April 2010 –1st installment.
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in March 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in March 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 31 March 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in March, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 30 APRIL 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

MAY 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
-----------------	----------------

COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none"> • 31 May 2010 – 1st installment • 28 February 2010 – 2nd installment • 31 October 2009 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in April 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in April 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 30 April 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in April, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 31 MAY 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

JUNE 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none"> • 30 June 2010 – 1st installment • 31 March 2010 – 2nd installment • 30 November 2009 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in May 2010

PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in May 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 31 May 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in May, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 30 JUNE 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

JULY 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none"> • 31 July 2010 – 1st installment • 30 April 2010 – 2nd installment • 31 December 2009 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in June 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in June 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 30 June 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in June, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, WHERE POSSIBLE PAYMENTS MUST BE MADE BY 30 JULY 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

AUGUST 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	<p>Companies with year ending:</p> <ul style="list-style-type: none"> • 31 August 2010 – 1st installment • 31 May 2010 – 2nd installment • 31 January 2010 - final installment (whether or not return lodged or notice of assessment is issued)
INDIVIDUAL TAXPAYERS 2010 PROVISIONAL TAX RAISED	<ul style="list-style-type: none"> • 31 August 2010 – 2nd installment
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in July 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in July 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 31 July 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in July, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 31 AUGUST 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

SEPTEMBER 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none">• 30 September 2010 – 1st installment• 30 June 2010 – 2nd installment• 28 February 2010 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none">• PAYE/PT deducted in August 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none">• PAYE on emoluments (salaries, wages, benefits received in August 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none">• VAT for the taxable period 31 August 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none">• HTT collections made in August, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none">• GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 30 SEPTEMBER 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

OCTOBER 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none">• 31st October 2010 – 1st installment

	<ul style="list-style-type: none"> • 31 July 2010 – 2nd installment • 30 March 2010 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in September 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in September 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 30 September 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in September, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, WHERE POSSIBLE ALL PAYMENTS MUST BE MADE BY 29 OCTOBER 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

NOVEMBER 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	Companies with year ending: <ul style="list-style-type: none"> • 30 November 2010 – 1st installment • 31 August 2010 – 2nd installment • 30 April 2010 - final installment (whether or not return lodged or notice of assessment is issued)
INDIVIDUAL TAXPAYERS 2010 PROVISIONAL TAX RAISED	<ul style="list-style-type: none"> • 30 November 2010 – final installment
PAYE / PROVISIONAL TAX	<ul style="list-style-type: none"> • PAYE/PT deducted in October 2010

DEDUCTED	
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in October 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 31 October 2010
HOTEL TURNOVER TAX (HTT)	<ul style="list-style-type: none"> • HTT collections made in October, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none"> • GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 30 NOVEMBER 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.

DECEMBER 2010 TAX PAYMENT NOTICE

The Authority wishes to remind all taxpayers of the payments due this month.

TAX TYPE	TAX DUE
COMPANY ADVANCE TAX	<p>Companies with year ending:</p> <ul style="list-style-type: none"> • 31 December 2010 – 1st installment • 30 September 2010 – 2nd installment • 31 May 2010 - final installment (whether or not return lodged or notice of assessment is issued)
PAYE / PROVISIONAL TAX DEDUCTED	<ul style="list-style-type: none"> • PAYE/PT deducted in November 2010
PAYE (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> • PAYE on emoluments (salaries, wages, benefits received in November 2010)
VALUE ADDED TAX (VAT)	<ul style="list-style-type: none"> • VAT for the taxable period 30 November 2010
HOTEL TURNOVER TAX	

(HTT)	<ul style="list-style-type: none">• HTT collections made in November, 2010
GAMBLING TURNOVER TAX (GTT)	<ul style="list-style-type: none">• GTT collections are due weekly

APART FROM GTT, ALL PAYMENTS MUST BE MADE BY 31 DECEMBER 2010. WHERE APPLICABLE, PAYMENTS SHOULD BE SENT WITH THE RELEVANT RETURNS.