



EMPLOYER REPORTING REQUIREMENTS

The Authority wishes to remind all employers that 2011 PAYE Annual Summaries are due on **Tuesday 28th February 2012**. Employers are requested to take note of the following:

- 1) All reports should include an electronic version;
- 2) The employer's name and Tax Identification Number (TIN) must be provided in the report;
- 3) Employees' names and TINs must be provided on employee certificates;
- 4) Either the employer or the authorised person should write his or her name;
- 5) The report must be signed and dated;
- 6) All attachments to the report must be signed by the authorised person.
- 7) Before issuing employee certificates, employers must :
 - Stamp and initial all originals that are manually prepared
 - Stamp and initial all manual or computer generated certificates and copies that has been altered.

The income tax law provides severe penalties for persons who make false returns or who fail to lodge reports on time.

If you have any difficulties in complying with the reporting requirements, please e-mail general/technical enquiries to our Taxpayer Education & Publicity Unit (tepu@frca.org.fj); or visit our Customer Services Centres; or contact Tax Officials, Lily Bingwor, 324 3545; Makereta Ledua, 324 3501; Epeli Naua, 324 3505 or Paula Savai, 324 3509.

Jitoko Tikolevu

CHIEF EXECUTIVE OFFICER