



NOTICE TO ALL EMPLOYERS & ACCOUNTABLE PERSONS

All employers and persons responsible for deducting PAYE, provisional tax on contractual payments and/or resident interest withholding tax are advised to take note of the following:

- 1) The *Income Tax (Amendment)(No.1) Promulgation* 2008, No. 15 of 2008 approved by Cabinet in June 2008 amended several provisions of the *Income Tax Act* to effectively bring about some changes in the calculation of normal tax which will be based on “notional annual income”.
- 2) This will affect the method of assessment for the year ending 31 December 2008, therefore, employers and Accountable persons will be required to provide specific details of the pay periods under which payments for employment income, business income or interest income were made in the income year 2008.
- 3) Other legislative provisions and PAYE Regulations will be amended to enable Employers and individual taxpayers to comply with the new requirements.

All employers and accountable persons must ensure that the period of employment or period income was earned is correctly stated on all employee certificates, contractors' certificates and resident interest withholding tax certificates. Where income was earned in both periods, separate slips must be issued for the respective periods.

For any enquiries please call telephone number 3312800, extension 2255(PAYE section) or email: tepu@frca.org.fj

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