



## TAX PAYMENT NOTICE

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

TAX TYPE	TAX DUE
<b>COMPANY ADVANCE TAX</b>	<p style="text-align: center;"><b><u>2011 Income Year</u></b></p> <p><b>Companies with year ending:</b></p> <ul style="list-style-type: none"> <li>• 31 January 2012 – 1<sup>st</sup> installment</li> <li>• 31 October 2011 – 2<sup>nd</sup> installment</li> <li>• 30 June 2011 - final installment (whether or not return lodged or notice of assessment is issued)</li> </ul> <p style="text-align: center;"><b><u>2012 Income Year</u></b></p> <p><b>Companies with year ending:</b></p> <ul style="list-style-type: none"> <li>• 31 July 2012 – 1<sup>st</sup> installment</li> </ul>
<b>PAYE / PROVISIONAL TAX DEDUCTED</b>	<ul style="list-style-type: none"> <li>• PAYE/PT deducted in December 2011</li> </ul>
<b>PAYE</b> (Fiji nationals employed in international or regional organizations that do not have a PAYE system)	<ul style="list-style-type: none"> <li>• PAYE on emoluments (salaries, wages, benefits received in December 2011)</li> </ul>
<b>VALUE ADDED TAX (VAT)</b>	<ul style="list-style-type: none"> <li>• VAT for the taxable period 31 December 2011</li> </ul>
<b>HOTEL TURNOVER TAX (HTT)</b>	<ul style="list-style-type: none"> <li>• HTT collections made in December, 2011</li> </ul>
<b>GAMBLING TURNOVER TAX (GTT)</b>	<ul style="list-style-type: none"> <li>• GTT collections are due weekly</li> </ul>
<b>STAMP DUTY</b>	<ul style="list-style-type: none"> <li>• Stamp Duty at the prescribed rate is payable when documents are presented for stamping</li> </ul>

- ALL TAX PAYMENTS DUE MUST BE MADE BY **31 JANUARY 2012.**
- WHERE APPLICABLE, PAYMENTS MUST BE SENT WITH THE RELEVANT RETURNS.

JITOKO TIKOLEVU  
**CHIEF EXECUTIVE OFFICER**