



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 October 2011 – 1st installment • 31 July 2011 – 2nd installment • 30 March 2011 - 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 2011 |
| 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 2011) |
| VALUE ADDED TAX (VAT) | <ul style="list-style-type: none"> • VAT for the taxable period 30 September 2011 |
| HOTEL TURNOVER TAX (HTT) | <ul style="list-style-type: none"> • HTT collections made in September, 2011 |
| GAMBLING TURNOVER TAX (GTT) | <ul style="list-style-type: none"> • GTT collections are due weekly |
| CAPITAL GAINS TAX (CGT) | <ul style="list-style-type: none"> • CGT is due within 30 days of disposal of a capital asset |
| STAMP DUTY | <ul style="list-style-type: none"> • Stamp Duty at the prescribed rate is payable when documents are presented for stamping |

- ALL TAX PAYMENTS DUE MUST BE MADE BY **31 OCTOBER 2011**.
- WHERE APPLICABLE, PAYMENTS MUST BE SENT WITH THE RELEVANT RETURNS.

JITOKO TIKOLEVU
CHIEF EXECUTIVE OFFICER