



RETURN of INCOME for BUSINESS, PROFESSIONALS, FARMING, RENT, DIVIDEND, INTEREST, BENEFICIARIES and PARTNERS

B

Revenue Collection Division

Derived during the year ended 31st December

Tax Identification No.:
(T.I.N.)

First Name:
Middle Name:
Last Name:

F.N.P.F. No.:

Date of Birth:

Father's Name:

Residential Address :

Sex: Male Female

Phone No.:

Mobile No.:

Email:

Postal Address (if different from above) :

Name of Spouse:

Spouse's T.I.N.:

Date marriage registered:

Occupation, Trade, Business or Vocation :

Spouse employed during this period? Yes No

Bank Name:

Bank Branch:

Account No. :

If you want your money deposited in a bank account, please complete the details to the right..
The nominated bank account must belong to you.

RESIDENTIAL STATUS

(Tick one box only)

Resident :

Non-Resident: 4

NON-RESIDENT ONLY

Permit No.:

Date of Arrival in Fiji:

Expected Date of Departure:

Actual Date of Departure:

FEMALE RESIDENT (Tick one box only as appropriate)

Unmarried OR legally separated without a dependent child : 0

Husband working & lodging a separate return : 2

Widow : 3
Date of Death:

Married with a dependent husband : 5

Legally separated with dependent child / children : 8

MALE RESIDENT (Tick one box only as appropriate)

Unmarried OR legally separated without a dependent child OR wife lodges a separate return : 0

Married with a dependent wife : 1

Widower : 3
Date of Death:

Combined return of husband and wife : 7

Legally separated with dependent child / children : 8

OFFICE USE ONLY

Stamp Here

DATA ENTRY :

ASSESSOR :

CHECKER :

FSIC :

BATCH NO. :

RETURN NO. :

2 TOTAL INCOME DERIVED DURING THE YEAR

1 INCOME FROM EMPLOYMENT (attach slip or certificate)				PERIOD 1 01-01-08 to 31-05-08		PERIOD 2 01-06-08 to 31-12-08	
Name of Employer	T.I.N.	Tax Deducted \$ c	Salary or Wages \$ c	Tax Deducted \$ c	Salary or Wages \$ c		
Pension Income							
Wife's Income (if less than \$1,200)							
Total Tax Deducted		\$		\$			
Total Salary or Wages:		\$		\$			
Sum of Total Tax Deducted for Period 1 & Period 2:				\$			
Sum of Total Salary or Wages for Period 1 & Period 2 (C/F to line 50):				\$			

2 Total Value of Benefits	\$	\$
Sum of Total Value of Benefits for Period 1 & Period 2:	\$	\$

3 DIRECTOR'S/MANAGEMENT FEES RECEIVED					
Name of Company or Organisation	T.I.N.	Tax Deducted \$ c	Director's/ Management Fees \$ c	Tax Deducted \$ c	Director's/ Management Fee \$ c
Total Tax Deducted		\$		\$	
Total Fees:		\$		\$	
Sum of Total Tax Deducted for Period 1 & Period 2:				\$	
Sum of Total Fees for Period 1 & Period 2 (C/F to line 50):				\$	

Continue on separate sheet if necessary

4 SHARE OF PARTNERSHIP INCOME/(LOSS)				
Name of Partnership	T.I.N.	Income \$ c	Income \$ c	
Total Partnership Income:		\$	\$	
Sum of Total Partnership Income for Period 1 & Period 2 (C/F to line 50):				\$

Continue on separate sheet if necessary

5 SHARE OF TRUST/ESTATE INCOME/(LOSS)				
Name of Trust/Estate	T.I.N.	Income \$ c	Income \$ c	
Total Income:		\$	\$	
Sum of Total Income for Period 1 & Period 2 (C/F to line 50):				\$

Continue on separate sheet if necessary

3 TOTAL INCOME DERIVED DURING THE YEAR (continued)

6 INTEREST INCOME		PERIOD 1		PERIOD 2	
		01-01-08 to 31-05-08		01-06-08 to 31-12-08	
Name of Financial Institution	Tax Deducted	Gross Interest	Tax Deducted	Gross Interest	
	\$ c	\$ c	\$ c	\$ c	
<i>Continue on separate sheet if necessary</i> Total Tax Deducted		\$		\$	
Total Interest Income:		\$		\$	
Sum of Total Tax Deducted for Period 1 & Period 2:		\$		\$	
Sum of Total Interest Income for Period 1 & Period 2 (C/F to line 50):		\$		\$	

7 OVERSEAS INCOME				
Name of Company	W/Tax Deducted	Gross Income	W/Tax Deducted	Gross Income
Total W/Tax Deducted		\$		\$
Total Overseas Income:		\$		\$
Sum of W/Tax Deducted for Period 1 & Period 2:		\$		\$
Sum of Total Overseas Income for Period 1 & Period 2 (C/F to line 50):		\$		\$

8 DIVIDENDS RECEIVED					
Name of Company	T.I.N.	Tax Deducted	Gross Dividends	Tax Deducted	Gross Dividends
<i>Continue on separate sheet if necessary</i> Total Tax Deducted		\$		\$	
Total Dividends:		\$		\$	
Sum of Total Tax Deducted for Period 1 & Period 2:		\$		\$	
Sum of Total Dividends for Period 1 & Period 2 (C/F to line 50):		\$		\$	

9 RENTAL INCOME		PERIOD 1		PERIOD 2	
Gross Rents & Premiums : Period from	/ /	to	/ /	/ /	to / /
Gross Rents & Premiums Total	\$		\$		\$
<i>less</i> EXPENSES	Sum of Gross Rents & Premiums Total for Period 1 & Period 2:		\$		\$
(a) Rates					
(b) Rent paid in respect of Lease					
(c) Insurance on Property					
(d) Repairs & Maintenance					
(e) Interest					
(f) Depreciation					
(g) Other Expenses					
Total Expenses:		\$		\$	
Sum of Total Expenses for Period 1 & Period 2:		\$		\$	
Deduct adjustment for portion of property occupied by you					
Net Income/(Loss) from Rent:		\$		\$	
Sum of Net Income/(Loss) from Rent for Period 1 & 2:		\$		\$	
Address/Location of Property _____					

4 TOTAL INCOME DERIVED DURING THE YEAR (cont')

		PERIOD 1	PERIOD 2	TOTAL
		\$ c	\$ c	\$ c
10	Net Farming Income			
11	Net Income from other Farming Activities			
12	Net Income from other Business			
13	Other income			
Sub Total : ▶				
Add: Items not allowable as deductions (attach details)				
14	Accounting Depreciation			
15	Capital Expenditure			
16	Income Taxes			
17	Donations and Subscriptions			
18	Legal Expenses			
19	Losses on disposal of Assets for accounting purposes			
20	Preliminary Expenses			
21	Gain on disposal of Fixed assets for tax purposes			
22	Other Items (attach details)			
Sub Total : ▶				
Less: Deductions/Concessions				
23	Pension Exemption			
24	Lump Sum Payment Deduction (max. \$5,000)			
25	Employee Share Scheme (max. \$1,000)			
26	Dividend Deduction			
27	Interest on Housing Loan (max \$400)			
28	Net Exempt Income (being gross income less expenses incurred)			
29	Tax depreciation allowable			
30	Cash Donations to Approved Organisations/Charities			
31	Hotels Aid Investment Allowance			
32	Accelerated Depreciation			
33	Film Making & Audio Visual Production- exempt income (6th Schedule)			
34	F1 - Contribution to Audio Visual Production (150% of monies expended)			
35	F2 - Contribution to Audio Visual Production (125% of monies expended)			
36	Tourist Vessels (8th Schedule)			
37	Export Promotion Incentive			
38	Fuel Concession			
39	Employment Taxation Scheme			
40	Export Profit (Section 21B)			
41	Investment Allowances (Section 21C)			
42	Losses on disposable of assets for Tax purposes			
43	Vanua Levu Incentives – 300% deduction on capital expenditure			
44	Vanua Levu Incentives – 200% deduction for employment taxation scheme			
45	Vanua Levu Incentives – 100% exemption for exports			
46	Small & Micro Enterprises deductions			
47	Other Items (attach details)			
Sub Total : ▶				
48	Taxable Business Income/(Loss) for Current Year			
49	Losses brought forward from prior years			
50	TOTAL INCOME/(LOSS) (Add lines 1-22 minus lines 23-47)			

5 ALLOWANCES CLAIMABLE FOR INCOME TAX PURPOSES (for full year)

51	MARITAL ALLOWANCE							
52	DEPENDANT CHILD ALLOWANCE							
	Name of Child	Relationship	Date of Birth	Separate Income of Child	Is Child at School?	If child incapacitated nature of infirmity	\$ c	
53	ELDERLY DEPENDANT ALLOWANCE					Total Child Allowance: ▶		
	Name of elderly dependant	Relationship	Date of Birth	Separate Income of Elderly Dependand		\$ c		
	Total Elderly Dependand Allowance: ▶							
54	F.N.P.F., LIFE INSURANCE, SUPERANNUATION (Maximum claim is \$1500 (or \$3000 – joint return)					\$ c		
	F.N.P.F. Contribution							
	Name of Company	Name of Insured	Date of Policy	Term of Policy	Capital sum Assured	\$ c		
	Total F.N.P.F. and Insurance: ▶							
55	Total Allowances						\$	
56	Chargeable Income/(Loss)						\$	
57	Redundancy Payment (attach details)							
	<i>less:</i> Exemption							
	Taxable Amount of Redundancy Payment : ▶						\$	
58	Opening Stock							
59	<i>plus:</i> Purchases							
60	<i>less:</i> Closing Stock							
	= COST OF GOODS SOLD ▶						\$	
61	Total Sales							
62	<i>less:</i> Cost of Goods Sold							
	= GROSS TRADING INCOME ▶						\$	
63	Gross Trading Income							

INFORMATION REQUIRED

64	<i>plus:</i> Interest Income		
65	<i>plus:</i> Dividend Income		
66	<i>plus:</i> Other Income		
= TOTAL GROSS INCOME ▶			\$
67	Total Expenses		
68	Interest Expenses		
69	Net Income		
70	Total Assets		
71	Total Liabilities		

72 DETAILS OF CONTRACTUAL PAYMENTS RECEIVED		PERIOD 1 01-01-08 to 31-05-08		PERIOD 2 01-06-08 to 31-12-08	
Name of Contractor	T.I.N. of Contractor	Tax Deducted \$ c	Gross Payment \$ c	Tax Deducted \$ c	Gross Payment \$ c
Total Tax Deducted:		\$		\$	
<i>Continue on separate sheet if necessary</i>		Total Payments ▶		\$	\$

73 DETAILS OF CANE PAYMENTS RECEIVED						
Name of Contractor	T.I.N. of Contractor	Farm No.	Sector No.	Tax Deducted \$ c	Gross Payment \$ c	
Total Tax Deducted:				\$		
<i>Continue on separate sheet if necessary</i>				Total Payments ▶		\$

DECLARATION AND AUTHORITY OF TAXPAYER

I, declare that this tax return is true and complete.

I agree I do not agree to transfer part or whole of my credit to offset my spouse's liability.
(Tick the appropriate box)

Signature:

Date:

DECLARATION BY TAX AGENT

I, declare that this tax return has been prepared
in accordance with information supplied by the taxpayer.

Tax Agent's No.: Signature: Date:

NOTE : All attachments to this return must be signed by the person authorised to make the return.

IT IS A SERIOUS OFFENCE TO MAKE A FALSE INCOME TAX RETURN