



Revenue Collection Division

**INSTRUCTIONS FOR COMPLETING  
Return of Income for  
BUSINESS, PROFESSIONALS, FARMING, RENT,  
DIVIDENDS, INTEREST, BENEFICIARIES  
and PARTNERS**

The return form allows a person (an individual) to make an income tax return.

The return should be used by the following persons:

- individuals in business (eg sole traders and farmers)
- professionals who receive income other than by salary & wages (e.g. contractors)
- persons who receive rental income
- persons who receive income from a trust (ie beneficiaries)
- partners in a partnership.

**Note:** If you received any income of the type listed above, plus some salary & wages as well, use this form and not the salary & wage return form.

Complete the return form in black or blue pen. **PRINT CLEARLY.** A typewriter may also be used.

#### **Year of return**

In the box at the top of the first page of the return, write the period that the return covers. If this is your tax return for 2008, for example, write “2008” in the box after “Derived during the year ended 31 December”.

#### **Identification/Contact details**

Complete all the boxes in this section if they are applicable. If you do not have a Tax Identification Number (TIN) you can still complete the return and lodge it. However, you should also complete the form “Application for Registration” available from the FIRCA.

If you are married, complete the boxes for spouse’s name, spouse’s TIN, date marriage registered and whether spouse employed in this period.

If you are expecting the return to give you a refund, and you wish to have the refund sent **directly to a bank account**, write the bank name, branch name and account number in the box provided. The bank account must belong to you.

#### **Residential Status**

Tick the box to indicate whether you are a resident or non-resident of Fiji for tax purposes. If you are **not** a resident of Fiji for tax purposes, write permit number, write the date of your arrival in Fiji, and (if appropriate) the actual date you departed Fiji. If you have not departed Fiji write your expected date of departure.

#### **Marital status & dependant details (To be completed by Fiji residents only)**

This information is used to determine your eligibility for dependant allowances, and whether you can lodge a joint return. Complete either the “Female Resident” or “Male Resident” section depending on your gender. In each section, tick only one box. Determine which one of the 5 options in each section applies to you and tick that box.

#### **INCOME DETAILS**

##### **Item 1: Income from employment/pension**

Complete all the details:

- Name of employer
- Employer’s TIN
- Amount of tax deducted per certificate
- Amount of salary and wages

### **Joint return**

If this is a joint return lodged by a male resident taxpayer, include all of your wife's income here with any tax deducted.

### **Item 2: Total value of benefits**

Complete the amount of benefits here added from all of your annual certificates covering employment income and director's fees.

### **Item 3: Director's fees**

Complete all the details:

- Name of paying company
- Payer's TIN
- Amount of tax deducted per certificate
- Amount of director's fees
- All directors TIN

### **Item 4: Share of partnership income/(loss)**

If you are a partner in a partnership, complete the following details:

- name of partnership
- TIN of partnership
- your share of income from the partnership. If this is a loss, write the amount in brackets.

### **Item 5: Share of trust income**

If you are a beneficiary of a trust, complete the following details:

- name of trust
  - TIN of trust
  - your share of income from the trust
- (Note: cannot be a loss).

### **Item 6: Interest Income**

Complete all the details:

- Name of financial institution
- Amount of tax deducted
- Amount of gross interest.

### **Item 7: Overseas Income**

Complete all the details as requested on the form in terms of gross income and withholding tax deducted. Attach necessary documentary evidence to justify w/tax paid off shore.

### **Item 8: Dividend Income**

Complete all the details:

- Name of company
- Amount of tax deducted
- Amount of gross dividends
- Attach Dividend Certificate issued by the company

**Note:** If you received income from salary & wages, directors' fees, interest or dividends, staple **original** certificates to the top of Page 3. In case of duplicate slips it must have the employer stamp.

### **Item 9: Rental Income**

If you have received income from the rental of real estate (eg house, flat, land, shop or other premises), complete all details:

- the period for which rent was received
- the gross amount of rent and lease premiums received
- expenses incurred in respect of the property while it was leased.
- address of property

Deduct any portion of the costs where the property is partly occupied by you.

If you have more than one rental property attached a schedule for each property giving the required details.

### **Item 10: Net farming income**

If you have received income from farming activities, such as from sale of crops, write the net amount here.

### **Item 11: Net income from other farming activities**

If you are a farmer, and have received income from farming activities other than the sale of crops (eg sale of manure or hire of farm vehicles), write the net amount here.

### **Item 12: Net income from other business**

If you are in a business other than farming (eg sole trader) write the net amount of business income here.

### **Item 13: Other income**

Put at this box the total of any other income you have received which has not been included elsewhere, such as:

- tips and other gratuities
- withdrawals from cyclone reserve accounts, and
- any other income taxable under the tax laws not elsewhere specified in this return.

**Note:** If you received income from business or farming activities, you must include a full set of accounts with this return.

### **Items not allowable as deductions**

At Items 14 to 22, reduce the expenses in your accounts by amounts that are not allowable for tax purposes.

### **Deductions/Concessions**

#### **Pension Exemption**

Write here the amount of pension income, which is deductible.

#### **Concessions**

At Items 23 to 47, increase the expenses in your accounts by amounts that are allowable for tax purposes, but not elsewhere deducted in your accounts.

#### **Taxable Business Income/(Loss) for current year**

Add up all the income amounts listed above and put the total at the "Sub-total" box after Item 47.

#### **Recouped Losses brought forward from prior years**

From the recorded chargeable income figure, deduct any losses brought forward from prior years, up to the amount of the recorded chargeable income item 49.

#### **Total income/(Loss)**

This is your chargeable income for the year.

#### **Redundancy Payment – Item 57**

These payments are not included in your total income, but should be returned here.

Redundancy payments are tax-free up to \$15,000 and subject to a special tax rate over \$15,000.

### **Information required**

At Items 58 to 71 you must write down information about your business. In some cases, these figures will appear in your profit and loss statement, balance sheet or other business records. You must copy them from those records to the tax return.

#### **Details of contract payments received**

If you have received contractual payments (other than cane payments) provide the details in this section item 72.

#### **Details of cane payments received**

If you received cane payments record the details in this section item 73.

### **ALLOWANCES**

#### **Marital allowance**

If you are entitled to an allowance for spouse and/or children, write the amount of allowance here. For first claim, attach certified copy of marriage certificate. If legally separated during the year, attach certified copy of Decree Nisi & Decree Absolute for sighting. For widow/widower, attach certified copy of death certificate of spouse item 51.

#### **Dependent child allowance**

You may be entitled to claim an allowance for up to 5 children who are dependent on you. Fill in all boxes. For first claim, attach certified copy of birth certificate of child. For adopted child/children, attach certified copy of legal adoption documents. For child over 18 and under 27, evidence to be provided if child is a fulltime student at any tertiary institution item 52.

#### **Elderly Dependent Allowance**

A maximum of 2 dependent relative's age 70 years or more can be claimed. The allowance is \$200 for each elderly dependent. A separate dependent relative claim form should be completed if you wish to claim for this allowance. Attach certified copy of birth certificate for each elderly dependent. Complete Declaration Form (IRS011) for elderly dependents and submit with tax return item 53.

**Life assurance, superannuation, FNPF etc.**

Complete the name of the company or fund to which premiums were paid, and the amount of those premiums.

Attach original copy of Statement of Insurance Premiums paid to your Insurer during the year item 54.

**Declaration**

Write your name, sign and date the return. If the return will result in a refund, and you wish to transfer all or part of that refund to offset your spouse’s liability, tick the box.

If a tax agent prepares the return, the agent should complete the “Declaration by Tax Agent” section.

**Note:** The income tax law provides severe penalties for persons who make false returns.

**What to do with the completed form**

You may either post the form to FIRCA or bring it to any of the FIRCA offices list below.

If **posting** the form send it (with a cheque for payment of any tax) to:

For Central & Eastern Division businesses:

Commissioner of Inland Revenue  
Private Mail Bag  
Suva

For Western Division businesses:

Commissioner of Inland Revenue  
Private Mail Bag  
Lautoka

For Northern Division businesses:

Commissioner of Inland Revenue  
Private Mail Bag  
Labasa

If **bringing** the form to FIRCA office, take it to the office nearest to you at the following addresses:

For Central & Eastern Division businesses:

1st Floor Waisomo House  
Thurston St  
Suva

For Western Division businesses:

Revenue House  
19 Tavewa Avenue  
Lautoka

For Northern Division businesses:

First Floor Rupan Building  
Corner of Nanuku & Jaduram Street  
Labasa

If bringing the form to FIRCA office, a FIRCA officer will check it and advise if you have missed out any details. If you need help filling in the form ask the FIRCA officer at the counter.

**2008 RESIDENT TAX RATES**

(For other years’ rates contact the FIRCA)

**Year of Income 2008(1<sup>st</sup> Jan to 31<sup>st</sup> May,2008)**

Income (\$)	Resident
0 – 9,000	Nil
9,001-10,000	15% of excess over \$9,000
10,001-20,000	150 +25% of excess over 10,000
20,001 +	2,650+31% of excess over \$20,000

**Year of Income 2008(1<sup>st</sup> Jun to 31<sup>st</sup> Dec,2008)**

Income (\$)	Resident
0 – 15,000	Nil
15,001-15,600	25% of excess over \$15,000
15,601-22,000	150 +31% of excess over 15,600
22,001 +	2,650+31% of excess over \$22,000

**2008 NON-RESIDENT TAX RATES**

(For other years’ rates contact the FIRCA)

Income (\$)	Non-Resident
0 – 9,000	20% of excess over \$0
9,001-10,000	\$1,800+25% of excess over \$9,000
10,001-20,000	\$2,050+30% of excess over 10,000
20,001 +	\$5,050+31% of excess over \$20,000

<b>TAXPAYER'S COMPUTATIONAL OF ADDITIONAL TAX PAYABLE OR REFUND DUE - (OPTIONAL)</b>	
TOTAL INCOME	\$
<i>Less:</i> TOTAL DEDUCTIONS, EXEMPTION AND ALLOWANCES	\$
CHARGEABLE INCOME SUBJECT TO NORMAL TAX	\$
NORMAL TAX	\$
<i>Less:</i> TOTAL TAX DEDUCTED AT SOURCE	\$
NET TAX PAYABLE	\$
<i>Add:</i> PROVISIONAL TAX	\$
TOTAL TAX PAYABLE	\$
<i>Less:</i> PROVISIONAL TAX PAID	\$
NET TAX PAYABLE	\$
REFUND DUE	\$