



Capital Gains Tax Decree 23 of 2011
Declaration By Vendor/Owner

TIN:.....

1. I/We.....(profession/status).....
of.....
do hereby solemnly and sincerely declare:
2. **That** the name and address of the purchaser is.....
.....
.....
3. **That** I/we are the owner/joint owners of the capital asset described in the Transfer dealing to an even date.
4. **That** I/we are the transferor(s) named and described in the Transfer dealing to an even date.
5. **That** I/we are resident/non-resident/Fiji citizen as defined in the Capital Gains Tax Decree because.....
.....
6. **That** I/we solemnly declare that the disposal of the capital asset is an arm's length /non-arm's length disposal under Section 13 of the Capital Gains Tax Decree.
7. **That** the details of the disposed capital asset are as follows:
 - a. **Location of Capital Asset**.....
 - b. **Nature of Capital Asset**
 - c. **Reference & Details of Capital Asset**
 - d. **Cost of Acquisition**
 - e. **Date of Acquisition**

- f. **Purpose of Acquisition**
 - g. **Details of Structural Improvement before Acquisition**
.....
.....
 - h. **Details of Structural Improvement after Acquisition**
.....
.....
.....
 - i. **Consideration on Disposal**.....
 - j. **Portion of Capital Asset not used as principal place of residence**
.....
.....
 - k. **Portion of Capital Asset being disposed**.....
8. **That** I/we claim exemption under Section 7 of the Capital Gains Tax Decree because.....
.....; or
9. **That** I/we claim for deferral under Section 8 of the Capital Gains Tax Decree because.....
.....
10. **That** I/we claim exclusion under Section 10(3) of the Capital Gains Tax Decree because.....
.....

AND I/we make this solemn Declaration conscientiously believing the same to be true and by virtue of the Statutory Declaration Act Cap.43 of 1970.

Declared at.....by.....]
 this day of....., 2011 after the contents]
 hereof were read over and explained to.....]
 in the.....language and who appeared]
 fully to understand the meaning and effect]
 thereof:]

.....
Solicitor, Notary Public