



# CAPITAL GAIN TAX RETURN

Revenue Collection Division

## Section A: Taxpayer Details

T.I.N:

Name:

Residential Address :

Business Address :

Postal Address :

Telephone No.:  Mobile:

Email:

Description of Capital Asset:

Location of Capital Asset:

Date of Disposal:

Date of Acquisition:

Joint Owners: Yes:  No:

RESIDENTIAL STATUS (Tick one box only)

Resident :

Non-Resident:

Fiji Citizen:

OFFICE USE ONLY

RETURN NO. :

Amount Received ▶ \$

Data Entered by :

DATE :

Stamp Here

**Section B : Share Details in South Pacific Stock Exchange (attach documentary evidence)**

Name	No. of Shares	Listed Company Name	Date of Purchase	Date of Disposal

**Section C : Joint Owner Details**

Names	TIN	Address

**Section D : Divorce or Agreement to Live Apart Details**

Parties Names	TIN	% Share in Capital Asset	Agreement Date

**Section E : Transmission on Death Details**

Names of Transferor/ Testator	TIN	Date Transferred
Beneficiaries Name		

**Section F : Reinvestment in Replacement Asset Details**

Date of Asset Lost/ Destroyed	Cost of Lost/Destroyed Asset	Insurance or Compensation Received	Replacement Asset Cost	Date of Replacement

## Section G : Capital Gains Tax Calculation

1	A :	Location of Asset	Fiji Asset	Overseas Asset
2	B :	Foreign Currency conversion to F\$	FJD\$	FJD\$
3	C :	<b>Consideration Received / Receivable</b>		
4		Consideration received on disposal of Capital Asset		
5		Value of consideration received in kind		
6		Grant of Option (if not taxed under Income Tax Act)		
7		Consideration for lost or destroyed Asset		
8		<b>Total (lines 4 to 7):</b>		
9		Consideration Apportioned (if 2 or more Asset disposed):		
10		Asset 1:		
11		Asset 2:		
12		Asset 3:		
13		Asset 4:		
14		Asset 5:		
15		<b>Total (same as line C8):</b>		

16	D :	Cost of Acquisition		
17		Consideration given for acquisition of Capital Asset		
18		Value of consideration given in kind		
19		Incidental Expenditure incurred ( on acquisition and on disposal )		
20		Expenditure incurred on improvements		
21		Exempt Income (as under Income Tax Act) used for purchase		
22		<b>Sub Total (lines 17 to 21):</b>		
23		<b>Reduced by:</b>		
24		Income Tax Deductions on same asset (other than Depr. Deduction)		
25		Other Assistances (other than those allowed under Income Tax Act)		
26		<b>Total (line 22 – lines 24 &amp; 25):</b>		
27		Cost Apportioned (if 2 or more assets acquired or asset partly disposed):		
28		Asset 1:		
29		Asset 2:		
30		Asset 3:		
31		Asset 4:		
32		Asset 5:		
33		<b>Total: (same as line D26) :</b>		

34	E:	<b>Capital Gain Made (line C15 – line D33)</b>		
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<b>35</b>	<b>F: Exemptions:</b>		
<b>36</b>	<b>For Resident Individuals &amp; Fiji Citizens:</b>		
<b>37</b>	Limit of \$20,000 (s7(2) & s18(3) Restriction)		
<b>38</b>	Owned & lived in Principal place of Residence		
<b>39</b>	<b>For All Persons:</b>		
<b>40</b>	Shares on South Pacific Stock Exchange		
<b>41</b>	Asset solely used for deriving exempt income under Income Tax Act		

<b>42</b>	<b>G : Capital Gain Deferral:</b>		
<b>43</b>	Divorce Settlement or Agreement to live apart		
<b>44</b>	Transmission on death		
<b>45</b>	Reinvestment in Replacement Asset (s8(4) Rule applies)		

<b>46</b>	<b>H: Net Capital Gain Made (line E34 – lines F35 to G45)</b>		
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<b>47</b>	<b>I: Apportionment of Capital Gain Made (line H46):</b>		
<b>48</b>	Owner 1:		
<b>49</b>	Owner 2:		
<b>50</b>	Owner 3:		
<b>51</b>	Owner 4:		
<b>52</b>	Owner 5:		
<b>53</b>	<b>Reduced by:</b>		
<b>54</b>	Deemed Dividend (in case of share disposal (Income Tax Act s8(2)(a)(ii))		
<b>55</b>	Portion of Capital Gain Taxed under Income Tax Act		
<b>56</b>	<b>Capital Gain subject to Tax (line H46 – lines I54 &amp; I55) :=&gt;</b>		

<b>57</b>	<b>J : 10% Capital Gains Tax thereon:=&gt;</b>		
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<b>58</b>	<b>K : Foreign Tax Paid (FJD\$):=&gt;</b>		
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<b>59</b>	<b>L : Net Capital Gain Tax Payable (FJD\$):=&gt;</b>		
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**Section H : Taxpayer Declaration**  
 I, declare that this return has been prepared in accordance with Capital Gains Tax Decree, 2011 and Tax Administration Decree 2009.

Signature:  Date:

Designation:

**Section I : Tax Agent Declaration**  
 I, declare that this return has been prepared in accordance with Capital Gains Tax Decree, 2011 and Tax Administration Decree 2009.

Tax Agent Name:  Tax Agent No.:

Signature:  Date:

**IT IS A SERIOUS OFFENCE TO MAKE A FALSE CAPITAL GAINS TAX RETURN**