

**INSTRUCTIONS FOR COMPLETING
APPLICATION FOR REGISTRATION -
EMPLOYMENT TAXATION SCHEME**

Revenue Collection Division

GENERAL INFORMATION

The Employment Taxation Scheme allows a deduction one and one-half times the amount of any wages or salaries paid between 1st January 1997 and 31st December, 2008, by a person carrying on a trade or business in Fiji to a qualifying employee.

1. Any person wishing to claim this deduction should be a registered taxpayer.
2. The wages or salary paid to the employees in respect of whom the deduction is claimed must not be less than 72 cents per hour.
3. The employee should be a first time employee, who has not previously been in full- time paid employment of any company.

COMPLETING THE FORM

All details in Sections A, B & C has to be fully completed.

You are to attach a separate schedule detailing the following for your employees:

- Employee name & father’s name.
- Employee FNPf No.
- Start date of employment.
- Gross Annual Salary.
- Period of employment.

What to do with the completed form

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

If **posting** the form send it 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:

1st 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.