Revenue Collection Division

INSTRUCTIONS FOR COMPLETING RETURN FOR SALARY & WAGES EARNERS

GENERAL INFORMATION

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

The FIRCA will process the return and either give you a refund, advise you that no tax is payable, or ask you to pay tax.

The return should be used by the following persons:

- employees (full-time, part-time or casual)
- directors who receive directors' fees from a company
- pensioners who receive taxable pensions or persons receiving retiring allowances

> Do **not** use this form if you receive rental income, income from a sole trader business, a partnership, a trust or an estate. Instead, use the return form for business taxpayers.

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

Period of return

In the box at the top right hand of the first page of the return, write the period that the return covers. If this is your tax return for 2007, for example, write "31/12/07" in the box.

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 not a Fijian citizen, write your permit number, write the date of your arrival in Fiji, and (if appropriate) the date you departed Fiji.

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 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 and, if a non-resident, whether you received any pension income in the period.

If you are a non-resident, write your total worldwide net income from all sources in the box provided. You will not be taxed in Fiji on income derived outside Fiji, but the amount is taken into consideration when working out entitlement to allowances.

Marital status & dependant details
This information is used to determine your eligibility for dependent allowances, and whether you can lodge a joint return.

> Only to be completed by persons who are Fiji residents for tax purposes. Non-residents can go to next section on Income Details.

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 box applies to you and tick only that box.

INCOME DETAILS

Income from employment/pension
Complete all the details:
- Name of employer
- Amount of tax deducted per employee certificate
- Amount of salary and wages per certificate

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.

Director's fees
Complete all the details:
- Name of paying company
- Amount of tax deducted per certificate
- Amount of director's fees per certificate

Total value of benefits
Transfer here the amount of benefits shown on your employee certificate. If you have more than one certificate, add up the benefits from each certificate and transfer the total to the return.

Interest Income
Complete all the details:
- Name of financial institution
- Amount of tax deducted per certificate
- Amount of gross interest per certificate

Dividend Income
Complete all the details:
- Name of paying company
- Amount of tax deducted per certificate
- Amount of gross dividends per certificate
- Attach dividend certificate issued by the company

Other income
Put in 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.

Total income
Add up all the income amounts listed above and put the total at the "Total Income" box.

Redundancy Payment
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 tax rate of 15% on the balance over $15,000.

> **Staple** the original of your employee certificate(s) to the top right hand corner of Page 3 of the return.
>
> If you have **lost** your employee certificate ask your employer for a signed letter setting out the details that were on the certificate, and attach the letter to the return. In case of duplicate slips, it must have the Employer's stamp.

DEDUCTIONS, EXEMPTIONS and ALLOWANCES

Donations

Write here the amount of tax-deductible donations you have made to approved organisations/charities. Attach to your tax return, original receipts as evidence of donations made.

Pension Exemption

Write here the amount of pension income that is deductible.

Dividend exemption

If you have returned income from dividends above, and are entitled to a deduction for that dividend income, write the amount of that deduction in the box. Attach to your tax return, original copy of dividend certificate as evidence.

Spouse allowance

If you are a married man (not separated) whose wife is not working, you may claim $1,200. If your wife is working, you cannot claim this allowance. For first claim, attach a certified copy of marriage certificate. If legally separated during the year, attach a certified copy of Decree Nisi. For widow/widower, attach a certified copy of death certificate of spouse.

If you are a married woman (not separated) you may claim $1,200 whether your husband is working or not. If widow or widower claim $1,200.

Child allowance

The allowance is for children (natural, step or legally adopted children) who are under 18 years of age, or between 18 and 27 years of age if full-time at school, college/universities or other educational establishment.

For first claim, attach a certified copy of child's birth certificate. For adopted child, attach a 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.

A maximum of 5 children can be claimed. The allowance is $500 for the first 2 children and $300 each for the next 3 children.

Elderly Dependent Allowance

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

Life insurance

The allowance is in respect of the following:

- life insurance premiums payable by a married man in respect of himself, his wife or child
- life insurance premiums payable by a married woman in respect of herself.
- Attach original copy of Statement of Insurance Premiums paid to your Insurer during the year.

Superannuation

The allowance is in respect of the following:

- contributions to the Fiji National Provident Fund (FNPF)
- contributions to an approved pension scheme
- contributions to the Government Widows and Orphans Pension scheme.

The maximum allowance claimable for both life insurance and superannuation is $1,500.

> If your employer has deducted **FNPF** contributions from your wages, the amount deducted should be shown on your employee certificate(s). Transfer that amount to the return, up to the maximum claimable of $1500.

Calculation of refundable/payable
Write the total of all deductions, exemptions and allowances in the box provided.

Deduct that total from the amount of total income.

The difference will be your total chargeable income.

The tax payable on your chargeable income depends on whether or not you are a resident of Fiji for tax purposes.

Calculate the tax payable on your chargeable income (see table below).

You will receive a credit for any tax paid in advance (eg for tax deducted from wages under the PAYE system).

Deduct any tax paid in advance from the amount of tax payable on your chargeable income.

If the tax paid in advance **exceeds** the tax payable on your chargeable income, the difference will be refunded to you.

If the tax paid in advance **is less than** the tax payable on your chargeable income, you must pay the difference within 30 days of receiving your notice of assessment.

2007 TAX RATES
(For other years' rates contact the FIRCA)

Income ($)	**Resident**
0 - 8,840	Nil
8,841-10,000	15% of excess over $8,840
10,001-20,000	174+25% of excess over 10,000
over 20,001	2,674+31% of excess over $20,000

2007 TAX RATES
(For other years' rates contact the FIRCA)

Income ($)	**Non-Resident**
0 - 8,840	20%
8,841-10,000	$1,768+25% of excess over $8,840
10,001-20,000	$2,058+30% of excess over 10,000
over 20,001	$5,058+31% of excess over $20,000

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 listed 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 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.