



RETURN of INCOME for TRUSTS and ESTATES

E

Revenue Collection Division

Derived during the year ended 31st December

Tax Identification Number:

Name of Trust:

Name of Trustee/Executor:

Postal Address :

Phone No.:
(Business)

Email:

Exact Location of Business:

Date of death of Taxpayer(if an estate):

Were any distributions made from Capital Account this year? Yes No (Tick appropriate box)

Were any distributions made from accumulated income taxed in a previous year? Yes No (Tick appropriate box)

If "Yes", attach a schedule showing beneficiary details including Name, TIN and Amount

SHARE OF TRUST/ESTATE INCOME DISTRIBUTED				Office Use Only	
Name of Beneficiary	T.I.N.	% of Share	Amount of Share		
Total Income: ▶			\$		

(Please continue on separate sheet if necessary)

OFFICE USE ONLY

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DATA ENTRY :

ASSESSOR :

CHECKER :

FSIC :

BATCH NO. :

RETURN NO. :

2 TOTAL INCOME DERIVED DURING THE YEAR

Office Use Only

1 SHARE OF TRUST/ESTATE INCOME RECEIVED

Name of Trust/Estate	T.I.N.	Income	
		\$	c
Total Income (C/F line 35):		\$	

2 INTEREST RECEIVED

Name of Financial Institution	Tax Deducted		Gross Interest	
	\$	c	\$	c
Total Tax Deducted:	\$			
Total Interest Income (C/F line 35):		\$		

3 DIVIDENDS RECEIVED

Name of Company	T.I.N.	Tax Deducted		Gross Dividends	
		\$	c	\$	c
Total Tax Deducted:		\$			
Total Dividends (C/F line 35):		\$			

4 RENTAL INCOME

Gross Rents and Premiums: Period from	/ /	to	/ /	\$	
less EXPENSES				\$	c
(a) Rates					
(b) Rent paid in respect of Lease					
(c) Insurance on Property					
(d) Repairs & Maintenance					
(e) Interest					
(f) Depreciation					
(g) Other Expenses					
Total Expenses:				\$	
Deduct adjustment for part of property occupied for private use					
Net Income/(Loss) from Rent (C/F line 35):				\$	
Address/Location of Property _____					

3 TOTAL INCOME DERIVED DURING THE YEAR (continued)

Office Use Only

		\$	c	\$	c
5	Net profit from Cane Farming Activities				
6	Net Profit from other Farming Activities				
7	Net Profit from other Business				
8	Other Income				
Add Items not allowable as deductions (attach details)		Sub Total:			
9	Accounting Depreciation				
10	Capital Expenditure				
11	Donations and Subscriptions				
12	Legal Expenses				
13	Losses on disposal of Assets for accounting purposes				
14	Preliminary Expenses				
15	Tax gain on disposal of Fixed Asset				
16	Other Items				
Less Deductions/Concessions (attach details)		Sub Total:			
17	Net Exempt Income (being gross income less expenses incurred)				
18	Tax Depreciation allowable				
19	Cash Donations to Approved Organisations/Charities				
20	Accelerated Depreciation				
21	Film Making & Audio Visual Incentive (6th Schedule)				
22	F1 - Contribution to Audio Visual Production (150% of monies expended)				
23	F2 - Contribution to Audio Visual Production (125% of monies expended)				
24	Hotels Aid Investment Allowance				
25	Hotels Aid Investment (Half SLIP)				
26	Hotels Aid Investment (Full SLIP)				
27	Export Promotion Incentive				
28	Fuel Concession				
29	Employment Taxation Scheme				
30	Export Profit (Section 21B)				
31	Investment Allowances (Section 21C)				
32	Losses on disposable of assets for Tax purposes				
33	Vanua Levu Incentives – 300% deduction on capital expenditure				
	Vanua Levu Incentives – 200% deduction employment taxation scheme				
	Vanua Levu Incentives – 100% exemption for exports				
34	Other Items (attach details)				
		Sub Total:			
35	Taxable Business Income/(Loss) for Current Year				
36	Losses brought forward from prior years				
37	TOTAL INCOME/(LOSS)				
38	Net Profit Actually Distributed				
39	Balance of Profit Undistributed				

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INFORMATION REQUIRED (continued)

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40	Opening Stock				
41	+ Purchases				
42	- Closing Stock				
				= COST OF GOODS SOLD ▶	\$
43	Total Sales				
44	- Cost of Goods Sold				
				= GROSS TRADING INCOME ▶	\$
45	Gross Trading Income				
46	+ Interest Income				
47	+ Dividend Income				
48	+ Other Income				
				= TOTAL GROSS INCOME ▶	\$
49	Total Expenses				
50	Interest Expenses				
51	Net Income				
52	Total Assets				
53	Total Liabilities				
54	Overseas Income				

55 DETAILS OF CONTRACTUAL PAYMENTS RECEIVED

Name of Contractor	T.I.N. of Contractor	Tax Deducted		Gross Payment	
		\$	c	\$	c
Total Tax Deducted:		\$			
				Total Payments ▶	\$

56 DETAILS OF CANE PAYMENTS RECEIVED

Name of Contractor	T.I.N. of Contractor	Farm No.	Sector No.	Tax Deducted		Gross Payment	
				\$	c	\$	c
Total Tax Deducted:				\$			
						Total Payments ▶	\$

DECLARATION AND AUTHORITY OF TRUSTEE/EXECUTOR

I, declare that this tax return is true and complete.

Signature:

Date:

DECLARATION BY TAX AGENT

I, declare that this tax return has been prepared

in accordance with information supplied by the taxpayer.

Signature:

Date:

Tax Agent's No.:

NOTE : All attachments to this return must be signed by the person authorised to make the return.

IT IS A SERIOUS OFFENCE TO MAKE A FALSE INCOME TAX RETURN