



Revenue Collection Division

## INSTRUCTIONS FOR COMPLETING APPLICATION FOR TAX CLEARANCE

### GENERAL INFORMATION

This form is used by persons who will be transferring money out of Fiji for migration and other purposes.

If the application is successful the person will be given a Tax Clearance for exchange control purposes.

Before a tax clearance will be given, the applicant must:

- have all their tax returns lodged
- have all their taxes paid
- be able to explain the source of the funds being transferred out of Fiji.

### COMPLETING THE FORM

Complete the form in black or blue pen.  
**PRINT CLEARLY.**

You must complete all items. If an item is not applicable write "N/A" in the box.

Please refer to page 3 of this document for tax clearance requirements.

#### Section A: Applicant details

The applicant should write their name (including father's name if Indo-Fijian), Tax Identification Number (TIN), Fiji address and overseas address in the spaces provided.

In the space provided, explain the purpose for obtaining tax clearance.

Write the Fiji passport number and Date first migrated in the space provided.

If the applicant has already left Fiji write the actual date of departure. Otherwise, write the expected date of migration in the space provided.

#### Section B: Details of funds to be transferred

In the spaces provided, write the amount to be transferred out of Fiji, the currency of the transfer, the country of transfer, and the Fiji bank account where the funds are currently held (bank name, branch name and account number).

#### Section C: Source of funds to be transferred out

In the spaces provided, write the source of the funds to be transferred and the amount. If there is more than one source, use a different line for each source. If you need further space, attach a schedule.

Sources of funds may include:

- business profits
- savings from salary
- withdrawals from FNPF
- Sale of Assets

If there is any other source of the funds, provide a full description.

If the source is from sale of assets, describe each asset and give its net sale price, for example:

- sale of car – red Honda Accord plate number ABC123 for \$10,000.

- sale of house at 21 Ocean Street Suva for \$100,000 net of agent's commission

**Section D: Future income**

Tick the "Yes" or "No" box to state whether or not you will derive income in Fiji after your date of departure. If you tick "Yes", describe the nature of the income, the estimated amount each year.

**Section E: Tax Agent Details**

In the space provided, give the name and address of the tax agent who will be looking after your tax affairs after your departure.

**Section F: Accountant/Solicitor Details**

Provide the accountant, solicitor name and contact details in the spaces provided.

**Declaration**

The applicant should write his or her name, sign and date the application, and any schedules that have been attached.

Note: The income tax law provides severe penalties for persons who make false statements.

**What to do with the completed form**

You may either post the form to FRCA or bring it to any of the FRCA 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 a FRCA 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:  
First Floor Rupan Building  
Corner of Nanuku & Jaduram Street  
Labasa

If bringing the form to a FRCA office, a FRCA officer will check it and advise if you have missed out any details. If you need help filling in the form ask the FRCA officer at the counter.

## **REQUIREMENTS FOR TAX CLEARANCE**

In order to facilitate the quick processing of your tax clearance, the documents and information details below should be submitted with your application:

**Where Tax Clearance is sought on the grounds of immigration the following is required:**

1. Lodge tax return for the current year together with the PAYE employee certificate.  
(Employee Certificate of Salary/Wages Paid should be attached for non-government employees)
2. Forward letter of resignation and acceptance.
3. Passport and Visa (photocopy).
4. Any tax owing must be paid in **cash** or by **bank cheque**.

### **a) SAVINGS FROM SALARY**

For each bank account

- i) Date account opened
- ii) Details of deposits (other than salary)
- iii) Statement of interest received for each year
- iv) Bank statement for 2 years with current balance
- v) An explanation and evidence will be required for irregular deposits

### **b) FNPf REFUND**

- i) Withdrawal letter or copy of refund cheque
- ii) Evidence of deposit

### **c) LEAVE COMPENSATION AND GRATUITY**

- i) Details of payment from Employer
- ii) Evidence of deposit

### **d) SALE OF ASSETS**

- i) List of Assets sold and sale price
- ii) House/land-Sale and Purchase Agreement  
Transfer document/Land Sales Declaration/Title
- iii) Car registration number
  - Letter from the buyer
  - Transfer of vehicle document from Land Transport Authority.
- iv) Evidence of funds received and deposited in account
- v) Rental Income (if any)
- vi) Bank interest earned (if any)

### **e) SALE OF SHARES**

- i) Full particulars of shareholders.
- ii) Date of acquisition of shares.
- iii) Details of dividend paid or received.
- iv) Copy of recent annual returns lodged with company's office.
- v) Sale and purchase agreement.
- vi) TIN(s) of shareholders.

**f) OTHER SOURCES**

Advise source and provide evidence e.g.

- i) Gift- Advise name and TIN of donor
- ii) Lottery wins etc
- iii) Insurance
- iv) Advance
- v) Dividend

- vi) Directors Fees
- vii) Loan Repayment
- viii) Investment – evidence of source of funds
- ix) Estate – provide probate & letter of administration
  - names of beneficiaries
  - TIN(s) of beneficiaries, if available