

Filing Penalties

What is a filing penalty?

It is a penalty imposed for filing after a tax due date.

What is a Late Lodgment Penalty (LLP)?

The Late Lodgment Penalty is an administrative penalty applied at the rate of 20% on late returns. The 20% LLP only applies to tax assessments that result in Payable. However, \$1 per day penalty applies on nil and refund cases.

Filing Assistance

What are some filing assistance that FRCS offers?

FRCS encourages online filing.

Time to File Arrangement – Taxpayers can make necessary arrangements with FRCS to allow them time to file.

Visits by Tax Officers

Tax Officials may visit you at your principal place of business to examine your business records, methods, premises and provide guidance where necessary. Please ensure that you request to view the FRCS official ID Card before disclosing any information.

Tax Education

For further assistance, awareness and training, please contact publicrelations@frcs.org.fj. This is a free service provided by FRCS.



**FIJI REVENUE AND
CUSTOMS SERVICE**

Call our
Hotline
1326

7am - 6pm on weekdays
(on net charges apply)

Filing Obligations

The obligation to file a tax return is covered under Section 3 of the Tax Administration Act 2009.

Disclaimer

The content of this brochure is general in nature prepared for informational purposes only and does not constitute financial or tax advice to any person. We recommend you obtain independent financial or tax advice for your own specific circumstances. FRCS does not accept any liability for the use of or reliance on this information.



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CUSTOMS SERVICE**

For more information, please contact us:
324 3000 or info@frcs.org.fj

frcs.org.fj



Did You Know?

You can file a tax return through the new Taxpayer Online Service (TPOS)

What is "Filing" for tax purposes?

It is a tax obligation that requires a taxpayer to submit a tax return to Fiji Revenue and Custom Service.

What is a tax return?

It is a tax document that is submitted periodically by a taxpayer on paper or online to FRCS.

Who is required to file a tax return?

Any person(s) required under the Fiji tax law.

- Income earners
- Salary and wage
- Business (sole trader, company, estate, trust, partnership)

TYPES OF TAX RETURNS

What are the different types of tax returns?

Nº	TAX RETURN TYPE	PERSONS REQUIRED TO FILE
1.	Income Tax Return Employees Sole-trader Partnership Company Estate Trust	• Employees • Individuals • Partnership • Company • Estate • Trust
2.	Pay As You Earn (EMS)	Employer
3.	Value Added Tax (VAT)	Registered Person
4.	Provisional Tax (PT)	Payer of Contractual Payment
5.	Environment and Climate Adaptation Levy (ECAL)	Prescribed Service Provider
6.	Fringe Benefit Tax (FBT)	Employer providing the benefit
7.	Telecommunication Levy (TL)	Telecommunication Provider
8.	Gambling Turnover Tax (GTT)	Promoter
9.	Capital Gains Tax (CGT)	Seller of the property

DUE DATES FOR FILING

What are the due dates for filing of tax returns?

Nº	TAX RETURN TYPE	DUE DATES/PERIODS
1.	Income Tax Return Employees Sole-trader Partnership Company Estate Trust	31 March of the following year 31 March of the following year 31 March of the following year 3 months after financial year ends 31 March of the following year 31 March of the following year
2.	Pay As You Earn (EMS)	Either Monthly or 6 Monthly
3.	Value Added Tax (VAT)	Either Monthly, Quarterly or Yearly
4.	Provisional Tax (PT)	Monthly
5.	Environment and Climate Adaptation Levy (ECAL)	Monthly
6.	Fringe Benefit Tax (FBT)	Quarterly
7.	Telecommunication Levy (TL)	Monthly
8.	Gambling Turnover Tax (GTT)	28 days from date of lottery run
9.	Capital Gains Tax (CGT)	30 days after the settlement date