FRCS Assistance

1. Tax Education

FRCS provides training and awareness to taxpayers. This is a free of charge service and can be requested by all taxpayers.

For more information, please contact us on **3243000**, **1326** or email at *education@frcs.org.fj*.

2. TPOS Assistance

We also have educational materials on TPOS processes on our website. This includes video tutorials, user guides and webinar sessions etc. The guides may be used by online users to assist them in accessing different processes on TPOS.

For more information please visit this link below: *https://bitly.cx/hMeSg*

FIJI REVENUE AND CUSTOMS SERVICE

Revenue & Customs Service Complex,
Lot 1 Corner of Queen Elizabeth Drive
& Ratu Sukuna Road, Nasese, Suva.

3243000 or 1326 info@frcs.org.fj
www.frcs.org.fj

Disclaimer:
The information in this brochure is general in nature and does not constitute specific tax advice to any person. To the extent that any such information constitutes financial advice, it does not take into account any person's particular financial situation or goals. We recommend that you obtain an independent tax advice for your own circumstances. FRCS does not accept any liability for the use of, or reliance on, this information.

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FIJI REVENUE AND CUSTOMS SERVICE

Non-Resident Withholding Tax (NRWHT)

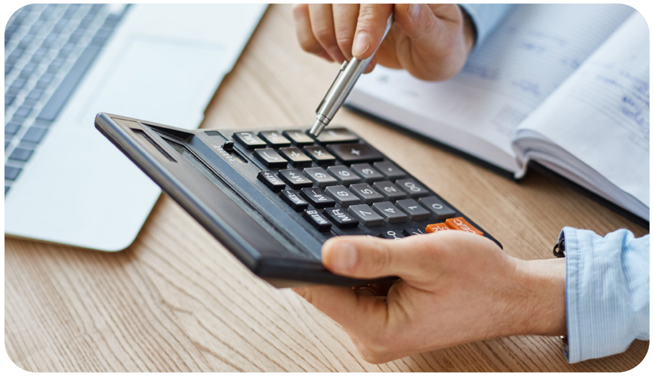
The Non-Resident Withholding Tax (NRWHT) is covered under Section 10 of the Income Tax Act 2015.

Did You Know?
The NRWHT is a tax paid for making certain offshore payments.

1. What is NRWHT?
It is a tax withheld on sources that have been derived in Fiji for the provision of professional or other independent services.

2. Who pays NRWHT?
It is paid by the Non-Resident person who derives an income from the provision of professional or other independent services.

3. What is the current NRWHT rate?
15% or other rates as agreed by other jurisdictions through a Double Tax Agreement (DTA) with Fiji.



NRWHT Registration
There is no registration process for NRWHT since the supply of service is made by a non-resident person.

NRWHT Calculation
1. How do you calculate NRWHT?
The NRWHT is calculated based on the invoice amount. Taxpayers have the option of remitting funds using the following methods:

- **Gross up Method; or**
- **Net-off Method**

Example: Gross Up Method
Gross Up Method (Withholding Tax (WHT))
Invoice amount x Exchange Rate/0.85 x WHT Rate in %

The gross invoice amount of payment for royalty is $2000. Note the rate used (15%) is for calculation purposes only.

Gross Invoice Amount	NRWHT
FJ$2000	NRWHT = $2000 /0.85 = $2352.94 x 15% = $352.94

Example: Net-off Method
Same information as above, the calculation will be
Invoice amount x Exchange Rate x WHT Rate in %

Gross Invoice Amount	NRWHT
FJ$2000	NRWHT = $2000 x 15% = $300

2. When is NRWHT paid?
The NRWHT is only paid at the time when a tax clearance is applied at FRCS. The NRWHT applicable for the offshore payment must be paid to FRCS in order for the Tax Clearance Certificate to be issued.

For more information on NRWHT, enter the link: *https://bitly.cx/lfC5*.