

Payment Limits for Tax Clearance Certificate

Payment Type	Payment Limit	TCC Required/Not Required
Payment of Goods	If payment amount is FJ\$20,000 and above	TCC required
	If payment amount is below FJ\$20,000	TCC not required
Payment of Services	No Payment Limit	TCC Required
Payment of Goods and services	No Payment Limit	TCC required

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. Taxpayer Online Service (TPOS) Assistance

FRCS has developed several educational materials to assist taxpayers on how to access our services online. To access these materials, please visit our website: www.frcs.org.fj or <https://frcs.org.fj/our-services/taxpayer-online-service-tpos/>



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



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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.

Tax Clearance

All offshore payments must follow due process with FRCS to ensure that applicable taxes are paid and proper clearance is provided.

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Did You Know?

You can apply for a Tax Clearance Certificate (TCC) online once you have successfully signed up on the Taxpayer Online Service (TPOS).

1. What is Tax Clearance Certificate?

It is an official signed document which confirms the amount cleared by FRCS to be remitted offshore.

2. Why Offshore payments require a Tax Clearance?

To ensure that relevant taxes are paid.

Types of Tax Clearance

- **Migration** - for persons migrating.
- **Standard** - for those who occasionally remit funds.
- **Blanket Tax Clearance** - for those who remit funds frequently or daily

1. What are the conditions for a Tax Clearance Certificate?

The following must be met:

- Returns are up to date or satisfactory arrangement have been made; and
- Taxes are fully paid or satisfactory arrangement have been made

Tax Implications of Offshore Payments

1. What taxes are applicable on offshore payments?

Not all offshore payments will attract taxes however there are specific transactions where the two taxes below will apply;

- **Non- Resident Withholding Tax (NRWHT)**
- **VAT Reverse Charge (VRC)**

Exemption for Tax Clearance

1. **Education funds** paid to educational institutions for student's fees.
2. Payments made for **medical bills**.
3. Import payments:
 - for goods already landed and cleared by FRCS (inclusive of freight and insurance for shipment)
 - prepayment of term bills for goods already landed and cleared by FRCS.
 - 3rd party payments for goods landed and cleared by FRCS.
4. **Merchanted goods** – payments of goods which are facilitated via Fiji for other Pacific island countries.
5. Payments for **imports of fuel/oil and lubricants**.

Tax Clearance Requirements

The TC requirements is based on the nature of the offshore payment.

Nature of Payments	Requirements
Payment of Goods & Services	• Invoice • WHT & VRC paid (if applicable)
Savings from Salary	• 2 years bank statement • Explanation/Evidence will be for irregular payments
Migration	• 2 years of bank statement • Letter of Resignation & Acceptance • Lodge Tax Return for the current tax year • Visa copy
Dividend	• Dividend Resolution • Dividend Certificate • Latest financial statement • Bank Statement

Sale of Shares	• Transfer Document • Sale & Purchase Agreement • CGT Certificate
FNPF Refund	• FNPF Withdrawal Letter • Evidence of Deposit
Partner/Trustee/Beneficiary Payments	• Probate or Will • Death Certificate • Passport (Recipient) • Financial (if applicable)
Deposit into External Account	• Overseas Passport • Financials (if applicable) • Copy of Cheque (if applicable)
Sale of Property	• Transfer Document • Sale & Purchase Agreement • CGT Certificate • Confirmation of Funds in Trust (if applicable) • Financial (if applicable) • Bank Statement
Advances/Loan Repayment	• Loan Agreement • Loan Repayment Schedule • Financial (if applicable)
Other Sources	• Gift – Gift Agreement • Lottery Wins – Confirmation Letter • Insurance – Discharge Letter • Dividend – Stamped Dividend certificate • Director Fee – EMS Lodgment/ PAYE tax paid (if applicable) • Investment – Evidence of Source of Funds, RBF confirmation letter