FIJI REVENUE AND CUSTOMS SERVICE

PUBLIC NOTICE

MOTOR VEHICLE FRINGE BENEFITS TAX NOTICE

FRCS would like to advise employers providing Motor Vehicle Fringe Benefits to their employees or associates to apply the following rates when calculating Fringe Benefits Tax (FBT) effective from first quarter of 2025.

1. Fringe Benefits Tax – Value per Quarter for Other Vehicles

Threshold (engine capacity)	Value Per Quarter
Less than 1,800cc	$2,000
1,800cc to 2,000cc	$3,000
Above 2,000cc	$4,000
Irrespective of engine capacity, if the cost of the vehicle exceeds $100,000	$5,000 plus 4% of the excess of the cost above $100,000

2. Fringe Benefits Tax – Value per Quarter for Electric Vehicles

Electrical Vehicle Original Cost	Value Per Quarter
<$20,000	$2,000
$20,000 < $40,000	$3,000
$40,000 < $60,000	$4,000
Above $60,000	$5,000 plus 4% of the excess of the cost above $60,000

Employers are encouraged to refer to the Standard Interpretation Guideline (SIG) for FBT on Motor Vehicle which is accessible through this link https://bitly.cx/qJFfw on the application.

For more information, employers can contact **Mr. Rajesh Bhan** at **3243584**, **Ms. Karishma Kumar** at **6734310** or email info@frcs.org.fj.