



Asset Category	Capital Asset	Asset Type	Type of Transfer	Requirements
Real Property	Interest in Structural Improvement	License, Right in Capital Improvement	Transfer by way of Sale	Executed Sale and Purchase Agreement
		Lease of Structural Improvement	Transfer by Deed of Renunciation	Recent Financials
			Transfer by way of Administration	Certified Copy of Sub-Lease
			Transfer of way of Court Order	Additional supporting attachments
			Transfer by way of Gift	
			Transfer by way of Mortgage Sale	
			Transfer by way of Natural Love and Affection	
			Transfer by way of Will	
			Transfer by way of Debt Settlement	
			Transfer by way of Partition	
	Interest in Real Property	Similar Rights Relating to Real Property	Transfer by way of Sale	Executed Sale and Purchase Agreement
		Development Propecting Exploration	Transfer by Deed of Renunciation	Recent Financials
			Transfer by way of Administration	Additional supporting attachments
			Transfer of way of Court Order	
			Transfer by way of Gift	
			Transfer by way of Mortgage Sale	
			Transfer by way of Natural Love and Affection	
			Transfer by way of Will	
			Transfer by way of Debt Settlement	
			Transfer by way of Partition	
		Lease of Real Property	Transfer by way of sale	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Additional supporting attachments
			Transfer by Deed of Renunciation	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer by way of Administration	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer of way of Court Order	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Copy of Court Order
				Additional supporting attachments
			Transfer by way of Gift	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Recent Valuation Report from FRCS penal of Valuers
				Evidence of Relationship
				Deed of Gift
				Additional supporting attachments
			Transfer by way of Mortgage Sale	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Loan Offer letter
				Additional supporting attachments
			Transfer by way of Natural Love and Affection	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Recent Valuation Report from FRCS penal of Valuers
				Evidence of Relationship
				Additional supporting attachments
			Transfer by way of Will	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Death Certificate
				Probate
				Will
				Additional supporting attachments
			Transfer by way of Debt Settlement	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Statement of Debt Balance
				Additional supporting attachments
			Transfer by way of Partition	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Head Title/ Lease
				Survey Plan
				Recent Valuation Report from FRCS penal of Valuers
				Additional supporting attachments
	Structural improvement	Dam	Transfer by way of sale	Executed Current Transfer Document
		Landscaping		Certified Registered Previous Transfer Document
		Water or Sewerage Piples , Drainage		Certified Copy of Title/ Lease
		Power Line		Executed Sale and Purchase Agreement
		Retaiing Wall, Fence		Additional supporting attachments

		Canal, Dock, Wharf	Transfer by Deed of Renunciation	Executed Current Transfer Document
		Airport Runway		Certified Registered Previous Transfer Document
		Dbridge, Tunnel		Certified Copy of Title/ Lease
		Pipeline		Letters of Administration /Probate
		Road, Driveway, Carpark		Death Certificate
		Building		Deed of Renunciation
				Additional supporting attachments
			Transfer by way of Administration	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer of way of Court Order	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Copy of Court Order
				Additional supporting attachments
			Transfer by way of Gift	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Recent Valuation Report from FRCS penal of Valuers
				Evidence of Relationship
				Deed of Gift
				Additional supporting attachments
			Transfer by way of Mortgage Sale	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Loan Offer letter
				Additional supporting attachments
			Transfer by way of Natural Love and Affection	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Recent Valuation Report from FRCS penal of Valuers
				Evidence of Relationship
				Additional supporting attachments
			Transfer by way of Will	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Death Certificate
				Probate
				Will
				Additional supporting attachments
			Transfer by way of Debt Settlement	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Statement of Debt Balance
				Additional supporting attachments
			Transfer by way of Partition	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Head Title/ Lease
				Survey Plan
				Recent Valuation Report from FRCS penal of Valuers
				Additional supporting attachments
	Real Property	Residential Property	Transfer by way of sale	Executed Current Transfer Document
		Land		Certified Registered Previous Transfer Document
		Building		Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Additional supporting attachments
			Transfer by Deed of Renunciation	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer by way of Administration	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer of way of Court Order	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Copy of Court Order
				Additional supporting attachments
			Transfer by way of Gift	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Recent Valuation Report from FRCS penal of Valuers
				Evidence of Relationship
				Deed of Gift
				Additional supporting attachments
			Transfer by way of Mortgage Sale	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Loan Offer letter
				Additional supporting attachments

			Transfer by way of Natural Love and Affection	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Recent Valuation Report from FRCS penal of Valuers
				Evidence of Relationship
				Additional supporting attachments
			Transfer by way of Will	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Death Certificate
				Probate
				Will
				Additional supporting attachments
			Transfer by way of Debt Settlement	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Title/ Lease
				Executed Sale and Purchase Agreement
				Statement of Debt Balance
				Additional supporting attachments
			Transfer by way of Partition	Executed Current Transfer Document
				Certified Registered Previous Transfer Document
				Certified Copy of Head Title/ Lease
				Survey Plan
				Recent Valuation Report from FRCS penal of Valuers
				Additional supporting attachments
Vessel	Ship Boat	Ship Boat	Transfer by way of Sale	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Executed Sale and Purchase Agreement
				Additional supporting attachments
			Transfer by Deed of Renunciation	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer by way of Adminstration	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer of way of Court Order	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Copy of Court Order
				Additional supporting attachments
			Transfer by way of Gift	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Recent Valuation Report
				Evidence of Relationship
				Deed of Gift
				Additional supporting attachments
			Transfer by way of Mortgage Sale	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Executed Sale and Purchase Agreement
				Loan Offer letter
				Additional supporting attachments
			Transfer by way of Natural Love and Affection	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Recent Valuation Report
				Evidence of Relationship
				Additional supporting attachments
			Transfer by way of Will	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Probate
				Death Certificate
				Will
				Additional supporting attachments
			Transfer by way of Debt Settlement	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Statement of Debt Balance
				Executed Sale and Purchase Agreement
				Additional supporting attachments
			Transfer by way of Partition	Not Applicable
Yacht	Yacht	Yacht	Transfer by way of Sale	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Executed Sale and Purchase Agreement
				Additional supporting attachments
			Transfer by Deed of Renunciation	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments

			Transfer by way of Adminstration	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer of way of Court Order	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Copy of Court Order
				Additional supporting attachments
			Transfer by way of Gift	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Deed of Gift
				Evidence of Relationship
				Additional supporting attachments
			Transfer by way of Mortgage Sale	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Executed Sale and Purchase Agreement
				Loan Offer letter
				Additional supporting attachments
			Transfer by way of Natural Love and Affection	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Recent Valuation Report
				Evidence of Relationship
				Additional supporting attachments
			Transfer by way of Will	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Probate
				Death Certificate
				Will
				Additional supporting attachments
			Transfer by way of Debt Settlement	Bill of Sale
				Previous Bill of Sale
				MSAF Registration Certificate
				Statement of Debt Balance
				Executed Sale and Purchase Agreement
				Additional supporting attachments
			Transfer by way of Partition	Not Applicable
Financial Asset	Membership Interest in a Company	Shares	Transfer by way of Sale	Executed Current Transfer Document
	Security	Units in Unit Trust		Share Allotment/ Previous Share transfer
		Any Debt Ineterest Such as Debentures		Executed Sale and Purchase Agreement
				Shareholders Resolution
				Recent Financial
				Business Profile
				Additional supporting attachments
			Transfer by Deed of Renunciation	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Executed Sale and Purchase Agreement
				Shareholders Resolution
				Recent Financial
				Business Profile
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer by way of Adminstration	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Executed Sale and Purchase Agreement
				Shareholders Resolution
				Recent Financial
				Business Profile
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer of way of Court Order	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Business Profile
				Copy of Court Order
			Transfer by way of Gift	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Evidence of Relationship
				Deed of Gift
				Recent Financial
				Business Profile
				Additional supporting attachments
			Transfer by way of Mortgage Sale	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Executed Sale and Purchase Agreement
				Shareholders Resolution
				Recent Financial
				Business Profile.
			Transfer by way of Natural Love and Affection	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Evidence of Relationship

				Recent Financial
				Business Profile
				Additional supporting attachments
			Transfer by way of Will	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Business Profile
				Probate
				Death Certificate
				Will
			Transfer by way of Debt Settlement	Executed Current Transfer Document
				Share Allotment/ Previous Share transfer
				Business Profile
				Statement of Debt Balance
			Transfer by way of Partition	Not Applicable
	Other Financial Asset	Convertible Notes	Transfer by way of Sale	Executed Sale and Purchase Agreement
		Bond	Transfer by Deed of Renunciation	Recent Financials
		ParticipatingLoan	Transfer by way of Administration	Additional supporting attachments
		Other Hybrid Instrument	Transfer of way of Court Order	
			Transfer by way of Gift	
			Transfer by way of Mortgage Sale	
			Transfer by way of Natural Love and Affection	
			Transfer by way of Will	
			Transfer by Way of Debt Settlement	
			Transfer by way of Partition	Not Applicable
Intangible Asset	Other Marketing Intangible	Other Marketing Intangible	Transfer by way of Sale	Executed Sale and Purchase Agreement
	Sybol or Pictures	Sybol or Pictures	Transfer by Deed of Renunciation	Recent Financials
	Unique Name	Unique Name	Transfer by way of Administration	Additional supporting attachments
	Distribution Channel	Distribution Channel	Transfer of way of Court Order	
	Rights	Rights	Transfer by way of Gift	
	Good will	Good will	Transfer by way of Mortgage Sale	
	Customer List	Customer List	Transfer by way of Natural Love and Affection	
	Contractual Right	Contractual Right	Transfer by way of Will	
	other like Property or Rights	other like Property or Rights	Transfer by Way of Debt Settlement	
	Trademark	Trademark	Transfer by way of Partition	Not Applicable
	Secret Formula or Process	Secret Formula or Process		
	Plan	Plan		
	Design or Model	Design or Model		
	Patent	Patent		
	Copyright	Copyright		
Interest in a Partnership or Trust	Interest in a partnership	Interest in a partnership	Transfer by way of Sale	Executed Sale and Purchase Agreement
	Interest in a Trust	Interest iof an Income or Capital Beneficiary	Transfer by Deed of Renunciation	Recent Financials
		Interest of a Discretionary Beneficiary	Transfer by way of Administration	Additional supporting attachments
			Transfer of way of Court Order	
			Transfer by way of Gift	
			Transfer by way of Mortgage Sale	
			Transfer by way of Natural Love and Affection	
			Transfer by way of Will	
			Transfer by way of Debt Settlement	
			Transfer by way of Partition	Not Applicable
Aircraft	Airplane	Airplane	Transfer by way of Sale	Bill of Sale
	Helicopter	Helicopter		Previous Bill of Sale
	other Aircrafts	other Aircrafts		CAAF Registration Certificate
				Executed sale and purchase agreement.
				Additional supporting attachments
			Transfer by Deed of Renunciation	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer by way of Administration	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Letters of Administration /Probate
				Death Certificate
				Deed of Renunciation
				Additional supporting attachments
			Transfer of way of Court Order	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Copy of Court Order
				Additional supporting attachments
			Transfer by way of Gift	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Recent Financials
				Deed of Gift
				Evidence of Relationship
				Additional supporting attachments
			Transfer by way of Mortgage Sale	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Recent Financials
				Loan offer letter
				Additional supporting attachments
			Transfer by way of Natural Love and Affection	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Recent Financials
				Evidence of Relationship
				Additional supporting attachments

			Transfer by way of Will	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Probate
				Death Certificate
				Will
				Additional supporting attachments
			Transfer by way of Debt Settlement	Bill of Sale
				Previous Bill of Sale
				CAAF Registration Certificate
				Statement of Debt Balance
				Additional supporting attachments
			Transfer by way of Partition	Not Applicable
Interest in an Asset	Option	Option	Transfer by way of Sale	Executed Sale and Purchase Agreement
	Right	Right	Transfer by Deed of Renunciation	Recent Financials
	Other interest in an Asset	Other interest in an Asset	Transfer by way of Administration	Additional supporting attachments
			Transfer of way of Court Order	
			Transfer by way of Gift	
			Transfer by way of Mortgage Sale	
			Transfer by way of Natural Love and Affection	
			Transfer by way of Will	
			Transfer by Way of Debt Settlement	
			Transfer by way of Partition	Not Applicable

Tax Provisions from the Income Tax Act of 2015	Exemption	Supporting Documents
S67 (1) a	General Exemption (Gain below \$30,000)	Valid Fiji passport or Fiji citizenship certificate is required for Fijian citizens residing overseas and Residency confirmation for foreign passport holders
S67 (1) b	FRP	Name search from Registrar of Titles
		Evidence of Relationship for joint seller
		Confirmation of the property's classification as residential zoning
		Valid Fiji passport or Fiji citizenship certificate is required for Fijian citizens residing overseas and Residency confirmation for foreign passport holders
S67(1) b	PPR	Valid Drivers License or Voter ID
		Further verification from the Town Council or the Water Bill is required to establish the physical address of the property if the address does not match with the asset description
		Valid Fiji passport or Fiji citizenship certificate is required for Fijian citizens residing overseas and Residency confirmation
S67 (1) c	SPSE Shares	Not Required to file
S67 (1) d	Asset used to drive Agriculture income	Farm report from the Ministry of Agriculture
		Farm Income must be reported in the annual income tax return.
		Sugarcane Farm - Cane Contract Card & Latest FSC Statement
S67 (1) d	Asset used to drive exempt income	Income tax (Exempt Income) Regulation 2016.
		Confirmation that the asset is used to generate exempt income
S67 (1) e	Unit trust Shares	Unit Subscription Certificate
S67 (1) f	Family Home	Evidence of Relationship
		Confirmation of the property's classification as residential zoning
		Business Profile
S67 (1) g	Reorganization/ Restructure	Recent Financials
S67 (1) h	Trust or Estate	Probate
		Death Certificate
		Letter of Request for an Extension- addressed to the CEO
		Documentation that supports your reason for request for time extension
	Deferral	
S87 (1) a	Divorce Settlement	Family court order/ Deed of Matrimonial
		Separation Agreement
S87 (1) b	Death of a person	Probate
		Death Certificate
		Will or Deed of Renunciation
S87 (1) c	Love and Affection	Evidence of relationship
		Statutory Declaration for de facto partners and stepchildren.
S87 (1) d	Replacement of Asset	Insurance Report
		Cost of Asset
		Recent Financials
S88	S88 Reorganization	Business Profile
		Recent Financials

Others	Documentation Required
Mortgagee Sale	Initial Loan proposal letter from the bank
	Bank loan Settlement amount
	Refer to exemption documentation required for any exemption asserted on behalf of the Mortgagor
Land Subdivision	Deposited Plan
	Head Title
	In the FRCS portal, include the unregistered business activity categorized as "Real Estate for Lease or Sublease of Properties
Capital cost claim CGT payable Case	Clear copy of invoice/ receipts
	Exchange rates when the amount is specified in foreign currency
	Contract Agreement with payment invoice
	Loan offer letter (if financed through a bank loan)
	Recent Fixed Asset Depreciation Schedule for Depreciable Asset
	Payment confirmation - Solicitors Undertaking or Upfront payment
Section 85 (11) Independent Assessor Request	Liaise with Case officer to obtain FRCS letter stating the cost amount disallowed

Additional documents maybe required depending on the type of transfer.