FIJI Dispute Resolution Profile

(Last updated: 06.11.2025)

General Information

- **FIJI tax treaties are available at:**

  https://frcs.org.fj/our-services/frcs-laws-legislations/tax-legislations/

- **MAP request should be made to:**

Shavindra Nath
Competent Authority - MAP
Chief of Staff | Director Corporate Services
Fiji Revenue and Customs Service
Cnr Queen Elizabeth Drive & Ratu Sukuna Road, Nasese,
Suva, Fiji
Fiji Revenue and Customs Service
Private Mail Bag
Suva
Tel: +679-3243033/ +679-9984634
CompetentAuthority.MAP@frcs.org.fj
snath@frcs.org.fj

Mohnish Prasad
Competent Authority - MAP
Manager International
Fiji Revenue and Customs Service
Cnr Queen Elizabeth Drive & Ratu Sukuna Road, Nasese,
Suva, Fiji
Fiji Revenue and Customs Service
Private Mail Bag
Suva
Tel: +679-3243563/ +679-9953704

CompetentAuthority.MAP@frcs.org.fj
mprasad001@frcs.org.fj

- **APA request should be made to:**

  Same as above

Fiji's Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A.	**Preventing Disputes**			
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	See the detailed explanation	The specifics of individual taxpayers are not published. The decision to publish agreements reached under the MAP article of the specific DTA, relating to the interpretation or application of a tax treaty in relation to an issue of a general nature which does or may concern a category of taxpayers is made on a case by case basis depending on the perceived need for clarification of that topic.	SIG
2.	Are bilateral APA programmes implemented? If yes:	Yes	-	-
a.	• Are roll-back of APAs provided for in the bilateral APA programmes?	No		
b.	• Are there specific timeline for the filing of an APA request?	No		
c.	• Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?	No	We have a draft Transfer Pricing regulation which comprehensively cover guidelines for APA. This regulation covers procedures on how access and use bilateral	

Fiji's Dispute Resolution Profile – Preventing Disputes

s/n		**Response**	**Detailed explanation**	**Where publicly available information and guidance can be found**
			APA's, specific information and documentation that needs to be submitted by taxpayer to request for bilateral APA.	
d.	• Are there any fees charged to taxpayers for a bilateral APA request?	No	No fees are charged for a bilateral APA request.	
e.	• Are statistics relating to bilateral APAs publicly available?	No		
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	On-the-job training is provided to staff internally. Training materials are not publicly available.	-
4.	Is other information available on preventing tax treaty-related disputes?	Yes	Standard Interpretation Guideline (SIG) clarifies the grey areas of the law and provides examples on possible tax implication in relation to specific sets of facts. SIG is publicly available document on FRCS website. International Tax issues such as withholding tax on royalties, management service and professional service is covered by the SIG.	SIG

Notes:

1. An APA is an "arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time". (see definition of APA in the ***OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*** ("Transfer Pricing Guidelines")).

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B.	**Availability and Access to MAP**			
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	The FRCS MAP guidance material covers both transfer pricing and non-transfer pricing cases.	Mutual Agreement Procedure Guidelines
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	The FRCS will consider taxpayer's request for a MAP based on the merits of each case.	Mutual Agreement Procedure Guidelines
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	The FRCS will consider taxpayer's request for a MAP based on the merits of each case.	Mutual Agreement Procedure Guidelines
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	A request for MAP assistance can be made even if an audit settlement (Alternative Dispute Resolution) has been agreed domestically.	Mutual Agreement Procedure Guidelines
9.	Are double taxation cases resulting from bona fide taxpayer-initiated foreign adjustments covered within the scope of MAP?	Yes	The FRCS will consider a self-initiated adjustment (such as a Transfer Pricing adjustment) to be made in good faith if: • it reflects a good-faith effort on the taxpayer's part to ensure that they are reporting their	Mutual Agreement Procedure Guidelines

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			income or profits correctly • the taxpayer has fulfilled properly and in a timely manner all their taxation obligations related to the income or profits under the domestic tax laws of both jurisdictions.	
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	The MAP provides an additional dispute resolution process to those available under the domestic legislation and administrative procedure of Fiji. A taxpayer can request MAP regardless of the remedies provided by domestic law. If a taxpayer is pursuing domestic law remedies, the FRCS will try to progress the MAP case as much as possible depending on the circumstances of the case. The FRCS competent authority is legally bound to follow a domestic court decision in MAP	Mutual Agreement Procedure Guidelines

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			cases but is willing to enter into dialogue with other competent authorities to explain Fiji's position in any case where double taxation may have arisen as a consequence.	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	The FRCS will accept requests for MAP assistance however, where a decision on the case is made by courts in Fiji, the Fiji's competent authority will be legally bound by that decision.	
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	Information required to facilitate MAP request is set out in the published MAP guidelines.	Mutual Agreement Procedure Guidelines
14.	Are there specific timeline for the filing of a MAP request?	Yes	Most of Fiji's DTA impose a 3 year limit to apply for MAP assistance but this varies depending on the specific DTA.	Mutual Agreement Procedure Guidelines
15.	Are guidance on multilateral MAPs publicly available?	No	Fiji does not provide for multilateral MAPS,	
16.	Are tax collection procedures suspended during the period a MAP case is pending?	See detailed explanation	Fiji's law requires FRCS to continue with the tax collection and recovery if the	Mutual Agreement Procedure Guidelines

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

s/n		**Response**	**Detailed explanation**	**Where publicly available information and guidance can be found**
			case is in the MAP, Alternative Dispute Resolution and Ojection process. This is to address the revenue risk and possibility of writ-off of tax if there is no means available for FRCS to collect the tax upon actual assessment. FRCS will immediately proceed to refund the collected tax depending on the outcome of the MAP case.	
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	Yes	Please refer to the MAP Guideline.	Mutual Agreement Procedure Guidelines

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C.	**Resolution of MAP Cases**			
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	The FRCS has committed to resolving cases within an average time frame of 2 years.	Mutual Agreement Procedure Guidelines
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Statistics on average cycle time for MAP cases will be available on the OECD website and FRCS website.	
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure.	See detailed explanation	Penalties and interest linked to tax liability are generally adjusted in line with the adjustments to the underlining tax liability, resulting from the MAP procedure.	Mutual Agreement Procedure Guidelines
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the *annual* report of the organisation?	Yes	FRCS has a dedicated MAP unit which handles the MAP cases to ensure tax implications are consistent with the provision of the DTA. The mission of the MAP unit including roles and responsibility of the MAP unit and contact details of the competent authorities	

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			are available on the FRCS website.	
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	No	Fiji has 11 DTA and none of the DTA's contain arbitration provision. However, in the current model DTA fiji has, it contains the arbitration clause. Going forward, any DTA entered by Fiji or reviewed by Fiji will have an arbitration clause. Fiji has signed the MLI and is yet to ratify the MLI. While ratifying the MLI, Fiji is considering to opt for arbitration.	-
a.	• Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?	No		
b.	• Does your treaty policy allow you to include MAP arbitration in your tax treaties?	Yes	The current DTA model Fiji has allows for the arbitration.	
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Yes	Fiji has objection, ADR and MAP procedure and the relationship between these procedures are available on the FRCS website.	Mutual Agreement Procedure Guidelines
a.	• Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the	Yes	Where a decision has been made by the court, the competent authority of Fiji	Mutual Agreement Procedure Guidelines

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?		will be legally bound by that decision.	
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	No		
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	No	Fiji has 11 DTA. 6 tax agreements include article 9 (2) of the OECD and UN model double tax convention and 5 does not include these. Current DTA model of Fiji include article 9 (2) of the OECD and UN model double tax convention and it will be included in any new DTA or any DTA reviewed by Fiji.	DTA
27.	Is there any other information available on resolution of MAP cases?	Yes		Mutual Agreement Procedure Guidelines

[Jurisdiction] Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D.	**Implementation of MAP Agreements**			
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	Assessments for additional tax are processed as soon as possible and generally within one month of concluding a MAP case.	Mutual Agreement Procedure Guidelines
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	Tax refunds are processed as soon as possible and generally within one month of concluding a MAP case provided the taxpayer is fully compliant with its payment obligation and filing obligation in Fiji.	Mutual Agreement Procedure Guidelines
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	Mutual agreements reached through MAP are implemented immediately. Domestic law of Fiji is silent on the time limits of the MAP cases.	
31.	Is there any other information available on the implementation of MAP agreements?	Yes		Mutual Agreement Procedure Guidelines