# MUTUAL AGREEMENT PROCEDURE (MAP) GUIDELINES FOR FIJI

Last updated – 3 December 2025

## 1.0 Mutual Agreement Procedure (MAP)

1.1 Requesting MAP is a way for taxpayers to seek dispute resolution concerning the inconsistent application or interpretation of the provisions of a Double Tax Agreement (DTA).

## 2.0 What is the Mutual Agreement Procedure (MAP) in Fiji?

2.1 The purpose of this document is to set out the process through which taxpayers can request assistance from the Competent Authority (CA) in Fiji to resolve disputes arising from taxation not in accordance with the provisions of the relevant DTA

2.2 Fiji has 11 DTA's, each with an article establishing a MAP for resolving difficulties arising out of the application of the particular DTA.

2.3 MAP provides a bilateral mechanism for the Fijian CA to engage with the CA of another jurisdiction to ensure:

i. relieve from double taxation

ii. resolve treaty-related tax disputes and issues in interpreting or applying a tax treaty.

2.4 You may request a MAP if you believe you are being taxed not in accordance with provisions of DTA. Once you lodge your request, you do not take part in MAP negotiations. The CA's negotiate to resolve your request.

## 3.0 Legal Basis for MAP Request

3.1 Generally, Fiji's DTA's state that taxpayers must approach the CA of their country of residence to request MAP assistance, although due regard shall be had for the exact formal requirements under the applicable DTA. In cases where an adjustment to profits is made by a tax administration that affects related parties in different jurisdictions, it is advisable for each taxpayer to make a separate request for MAP assistance to the CA of the country in which it is resident.

## 4.0 Scope of MAP

4.1 Our general position is to support the availability of the MAP in a wide range of double taxation cases or cases where there was another form of taxation not in accordance with the DTA, including those arising from:

i. transfer pricing adjustments

ii. attributing profits to permanent establishments

iii. determining residence for individuals and companies

iv. withholding taxes deducted incorrectly

v. the application of anti-abuse provisions in DTA's or the general anti-abuse doctrine applicable to the interpretation of DTA's

vi. Application of anti-abuse provisions in DTA's or domestic tax laws

vii. Audit settlement

## 5.0 Conditions for Requesting a MAP

5.1 You may request a MAP when you consider the actions of one or both jurisdictions result (or will result) in taxation not in accordance with a tax treaty. The risk of such taxation must be probable (not merely possible). This can arise from a variety of actions by a jurisdiction, including:

i. a notice of assessment or amended assessment

ii. a statement of audit position

iii. a private ruling

iv. a certificate of withholding

5.2 Also, you may request a MAP when you have initiated an adjustment in good faith. For example, if you lodge a self-amendment request or a request under the domestic laws of a treaty partner country to amend a tax return to adjust the price of your related party transactions, or the profits attributable to a permanent establishment, to reflect arm's length conditions.

## 6.0 Making a MAP Request

6.1 In order to request MAP assistance, a taxpayer must submit the MAP request in writing to the relevant CA, providing the required information in respect of the action that has resulted or will result in taxation not in accordance with the relevant DTA.

6.2 Taxpayers may discuss the case with the CA prior to making a written MAP request.

6.3 MAP requests should be sent to:

**Mohnish Prasad**
**Competent Authority - MAP**
**Manager International**
**Fiji Revenue and Customs Service**
**Suva, Fiji**
CompetentAuthority.MAP@frcs.org.fj

**Shavindra Nath**
**Competent Authority - MAP**
**Director Corporate | Chief of Staff**
**Fiji Revenue and Customs Service**
**Suva, Fiji**
CompetentAuthority.MAP@frcs.org.fj

## 7.0 Time Limit for Making a MAP Request

7.1 Most of Fiji's tax treaties require you to request your case be reviewed in a MAP within 3 years of the notification of the action given rise to taxation not in accordance with the provisions of DTA. However, the time limit specified in the article dealing with MAP in each of Fiji's tax treaties varies.

7.2 Fiji Revenue and Customs Service (FRCS) considers the date on which the taxpayer receives the first tax assessment notice, or equivalent, that results in double taxation as being the beginning of the 3- year period.

7.3 **The MAP notification time limit with the following DTA's are as follows:**

| DTA countries | MAP Time limit |
|---|---|
| Australia | Three years |
| UAE | Three years |
| Japan | Three years |
| Korea | Three years |
| Malaysia | Three years |
| New Zealand | Three years |
| Papua New Guinea | Three years |
| Singapore | Three years |

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|---|---|
| United Kingdom | Three years |
| Qatar | Two years |
| India | Three years |

7.4 We cannot accept your MAP request after the time limit expires.

## 8.0 Information Required in a MAP Request

8.1 This table provides a clear overview of the necessary information and documentation required for submitting a MAP request.

| Information Required | Details |
|---|---|
| Identity of Taxpayer | Provide the full name, address, and Taxpayer Identification number (TIN) requesting for a MAP. |
| Identity of other parties involved in the transaction or assessment | Provide the full name, address, TIN and contact details. |
| Legal basis for Request | Specify the article(s) of the DTA that you believe is not being correctly applied by either contracting state. |
| Time period | Tax years for which the assessments relate. |
| Relevant Facts and Documentation | Explain the full transaction details entered with the other party of the other jurisdiction.<br>Relevant DTA articles applied by the other jurisdiction to impose the taxation.<br>Total amount of income or expenses related to transaction for which the MAP is being requested both the local currency and foreign currency.<br>Total amount of tax and penalties imposed both in the local currency and foreign currency. |
| Analysis of Issues | Analysis of the issues you want resolved under the MAP, including how you think the specific treaty provisions should be interpreted to support your claim that one or both jurisdictions have not applied the treaty correctly – you should support your analysis **with relevant documentation, such as:**<br>• transfer pricing documentation required under legislation or in accordance with published guidance<br>• copies of tax assessments, audit or other tax administration documentation reflecting what you consider to be the incorrect application of the relevant treaty provisions<br>• copies of briefs or objections submitted by you in response to the tax administration's action<br>• applicable contracts between the partners (taxpayers)<br>• applicable invoices |

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|---|---|
| | • any other relevant documents. |
| Request Submitted to Other Jurisdiction's CA | • Date of submission<br>• Name and designation of the person/office to whom the MAP request was submitted<br>• A copy of that submission (including all documentations filed with that submission) should also be provided. |
| Private ruling/Advance pricing arrangement | If the issue has been previously dealt with by some other means (such as an advance ruling, advance pricing agreement (APA) or settlement agreement), then a copy of any relevant ruling or agreement. |
| Statement of Accuracy and Cooperation | • Confirm all information provided is accurate<br>• Agree to provide further information or documentation upon request by the CA by the specified dates. |

8.2 Upon assessment of the MAP submission by the taxpayer, if it is established that the taxpayer has failed to provide the required information or documentation in its MAP submission. The CA will request the taxpayer to submit the required information or documentation within 30 days of notification to the taxpayer that the taxpayer has failed to provide such information or documentation.

## 9.0 Team Responsible for MAP Case

9.1 The FRCS international team is responsible for the general administration of the MAP process.

9.2 The MAP request is received by the CA – MAP and allocates the MAP case to the case officer.

9.3 The MAP officer reviews the MAP request to ensure it has been lodged within the time frame and with the correct jurisdiction.

## 10.0 Timeframes for Resolving a MAP Case

10.1 Whilst the time taken to complete a MAP case may vary according to its complexity, Fiji's competent authority endeavours to complete a case within two years from the date of acceptance of the taxpayer's MAP request.

10.2 Fiji's CA is committed to resolving MAP cases as efficiently as possible depending on the complexity of the case.

## 11.0 MAP Process

11.1 There are the 3 steps involved in the MAP process:

i. Step 1 – submitting your request for CA consideration and determination

ii. Step 2 – negotiating with the CA

iii. Step 3 – implementation of the mutual agreement.

## 11.2 Step 1 – Submitting your Request

11.3 The first Step in the MAP process contains the following 3 actions:

i. Action 1 – submit your request to the MAP CA at CompetentAuthority.MAP@frcs.org.fj

ii. Action 2 – the CA considers whether your request is justified

iii. Action 3 – if your request is justified, the CA determines if we can provide unilateral relief.

## 11.4 Action 1: Submitting your Request to the MAP CA

i. When we receive your completed MAP request, we will confirm whether you submitted it in time.

ii. We will not accept a MAP request received out of time as there is no mechanism in Fiji's tax treaties for the CA to extend the time allowed to submit a MAP request.

## 11.5 Action 2: Determining if your Case is Justified

11.5.1 A CA will determine your case is justified if:

i. you have provided a sufficient factual and legal basis for your case

ii. your MAP request demonstrates that the actions forming the basis of the request results that taxation was not in accordance with a tax treaty.

11.5.2 After the CA determines the MAP request is justified, they will let you know your case has been accepted and placed into our MAP program.

11.5.3 Additional information may be required if the request is incomplete. The timeline to provide the additional information will be limited to a specified period.

### 11.6 Action 3: Unilateral Relief

11.6.1 We will decide whether we can reach an appropriate solution ourselves. If this is not possible, such as when the taxation not in accordance with the tax treaty is due wholly or in part to an action taken in the other jurisdiction, we will try to resolve your case by mutual agreement with the CA of that jurisdiction (Step 2).

### 11.7 Step 2 – Negotiating with the CA

11.7.1 In this step, we negotiate with the CA of the other jurisdiction. Both CA's will do their best to resolve your case. However, this does not mean that the CA's will be able to resolve every case or necessarily relieve all taxation not in line with the treaty.

11.7.2 In all instances and as part of the negotiations, the CA's will seek to establish a mutual understanding of the relevant principles embodied in the treaty, the facts of your case and how those principles are to be applied so as to relieve any taxation not in accordance with the treaty.

11.7.3 For example, if we make the primary transfer pricing or profit reallocation adjustment, the Fiji CA will try to demonstrate to the other CA that:

i. the adjustment results in tax in accordance with the treaty

ii. the treaty partner country should relieve any resultant double tax.

11.7.4 We will also seek to comprehend fully the other CA's position and explore opportunities to reach agreement.

## 12.0 How Competent Authorities Communicate with Each Other

12.1 CA's usually provide their positions to each other by exchanging position papers. If the CA's do not reach agreement after exchanging MAP position papers, they may discuss the matter with each other directly.

12.2 In preparing our MAP position paper, we may take into account relevant information you provide (including information about your foreign associates) and information gained from any prior compliance activity.

## 13.0 Step 3 – Implementation of Mutual Agreement

13.1 When a mutual agreement is finalised between the CA's, we will notify you of the decision and provide an explanation of the result. If you accept the agreement, both tax administrations will be notified and you will be provided a letter confirming this agreement. The agreed adjustments will then be processed by the tax administrations to provide you the relief for double taxation.

13.2 An appropriate solution arrived at by both CA’s may result in us:

i. restoring your original tax position by withdrawing the adjustment which led to your MAP request

ii. making a correlative adjustment or providing a tax offset or credit to relieve any double taxation

iii. amending your tax assessment or tax payable if you agree with the MAP outcome.

13.3 You may proceed with your domestic objection, review or appeal rights in relation to the assessment (or amended assessment) arising from issues that are within or outside the scope of the MAP.

13.4 Fiji’s legislation provides for an objection of the tax decision if a taxpayer thinks that taxation is not in accordance with the provisions of the relevant DTA, taxpayer can opt for objection.

13.5 If the taxpayer has opted for objection, the taxpayer can file a MAP request simultaneously.

13.6 If the taxpayer just files for objection and is not satisfied with the objection decision, the taxpayer can request for MAP.

13.7 Fiji’s legislation also provides for an alternative dispute resolution (ADR) if a taxpayer is not satisfied with the objection decision, the taxpayer can request for ADR. While the taxpayer's request is facilitated through ADR, the taxpayer can also request for MAP.

13.8 If the taxpayer files for MAP or objection and is not satisfied with the decision, the taxpayer can opt for ADR.

13.9 A taxpayer who is not satisfied with the objection decision or ADR can opt for Decision by the Tax Tribunal or opt for MAP request.

13.10 The taxpayer can also make a MAP request simultaneously with the review of decision by the tax tribunal; however, the CA will be legally bound by the outcome of the court decision.

13.11 Penalties and interest linked to tax liability are generally adjusted in line with the adjustments to the underlying tax liability, resulting from the MAP procedure.

13.12 Assessments for additional tax are processed as soon as possible and generally within one month of concluding a MAP case.

13.13 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.

## 14.0 Other Relevant Guidance

14.1 Audit settlement - Audit settlement agreements between tax authorities and taxpayers do not preclude access to MAP.

14.2 There is no suspension of tax collection during the course of a MAP, the tax assessed is payable upon assessment.

14.3 Where the correctness of a taxpayer's underlying tax position is disputed under the MAP, the imposition of penalties and interest are not generally deferred until that dispute is resolved.

14.4 Upon adjustment of the real tax for the resolution of the MAP cases, respective penalties will be adjusted according to the respective provision of the Tax Administration Act.