FIJI REVENUE AND CUSTOMS SERVICE

Taxpayer Online Service (TPOS) User Guide

Personal Income Tax – Business (PIT B) Self-Assessment Guidelines

Tax Year 2025

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This guide is for individuals who earn income from sources such as businesses, consultancy, farming, rental properties, dividends, interest, beneficiaries of trusts, estates, or partners of a partnership. Use this guide to complete your 2025 Personal Income Tax return.

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1. PURPOSE

This guide explains the basics of self-assessment and how it applies to online filing of income tax returns for the tax year 2025. It contains information to assist an individual earning income (apart from employment, dividend and interest) to file returns through the Taxpayer Online Service (TPOS) portal.

2. INTRODUCTION

Individual taxpayers with investment and/or business income are required to file income tax returns through the Taxpayer Online Service (TPOS) portal which is a tax information system designed for self-assessment.

An individual who is required to file a return must do so for each tax year and report income from all sources such as:

- employment income;
- investment income (interest, dividend);
- rental income;
- share of income from a partnership or trust;
- directors of a company;
- all types of business income; and/or
- foreign income.

Upon completing an online return, users will be able to check calculations, identify errors and make changes before submitting it.

Once a return is submitted, a filing acknowledgment notice confirming receipt of the taxpayer's self-assessment online return will be issued. TPOS allows taxpayers to access their personal tax records and filed returns.

Note – Taxpayers are encouraged to use the Taxpayer Online Service portal for all their tax needs.

3. SELF-ASSESSMENT

(1) General Information

The following applies in a Self-Assessment System:

a) taxpayers are required to calculate their annual tax liability based on their own discretion.
b) The Fiji Revenue and Customs Service (FRCS) Chief Executive Officer (CEO) is deemed to have served the taxpayer with a notice of assessment on the date the return was submitted online.
c) The last date for filing a return is also the last day for payment of any tax liability on that return.
d) Penalties are imposed on overdue returns and unpaid tax immediately after the due date.
e) Information in a taxpayer's return will generally be accepted; however, it is subject to review and amendment by the CEO:
   - as part of an audit (examination and inspection of the company's books of accounts to ensure compliance with the Income Tax Act 2015.
   - as part of a taxpayer request that results in an increase or decrease in tax liability.

(2) FRCS' Responsibility

FRCS is required to help taxpayers assess their tax liability. Technical guidance on specific tax issues to assist in the preparation of returns is available on our website: www.frcs.org.fj or in any of our offices Fiji-wide. For more information, please contact us on **1326** or **3243000** or email info@frcs.org.fj or consider seeking independent professional advice from a tax adviser if there are any points you are unsure of.

FRCS is also responsible for checking that taxpayers correctly disclose their income and expenses. Therefore, the CEO can review assessments and correct errors or omissions within six (6) years from the date a return is submitted, or an assessment is amended. There is no time limit for amending suspected fraud cases.

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(3) Taxpayer's Responsibility

Taxpayers are responsible for:

a. ensuring that their tax information is up to date before filing the next return and must advise of any change within 21 days through TPOS - Change of Circumstances on-line service, e.g., closure of business, change in name, address, contacts, bank account etc;
b. reporting taxable income and deductions correctly in returns;
c. filing returns by the due date;

Examples

Year End	Tax Return Year	Chargeable income	Tax payable	Last date to file return	Due date for payment
31/12/2025	2025	$20000	$5000	31/03/2026	31/03/2026

d. paying tax on or before the due date - payments can be made by cash or EFTPOS at FRCS or through internet banking, with the following details - company's TIN, relevant return 'Filing; Confirmation Number', tax type for the payment and period the payment relates to;
e. applying for amendments to self-assessment returns within two (2) years of the date that the return was filed.

Example

Year End	Tax Year	Due date for return and payment	Date return filed	Last day to submit amendment request	Late lodgment penalty
31/12	2025	31/03/2026	04/09/2026	04/09/2028	The calculation will be based on filing due date

(4) Record Keeping

Taxpayers must keep records used in the preparation of returns for seven (7) years after the end of the tax year to which they relate. Individual tax records include any information about sales, other income (e.g., interest, rent) withholding tax paid, expenses, assets and liabilities. Records can be paper-based and/or in electronic form.

Example

Year End	Tax Year	Return Period	Last day to file return	End of record keeping period
31/12	2025	01/01/2025 - 31/12/2025	31/03/2026	31/12/2032

4. INDIVIDUAL INCOME TAX RETURN ONLINE FILING GUIDE

This guide explains how to complete the online return and the self-assessment that forms part of it. The notes in this guide follow the online PIT B return format.

GETTING STARTED

- To file a return online, you must first have a TPOS account. If you don't have a TPOS account, sign up at: https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/
- You can familiarize yourself with the return filing system by doing the following:
  * get a paper return form from our office or download it from our website: *https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/*
  * identify the return lines applicable to you.
  * identify parts that need attachments e.g. withholding tax claims (for deductions).
- Save documents to be submitted (e.g. profit and loss statement, balance sheet, depreciation schedule, cash flow statement, tax withholding statements, supporting schedules and receipts etc.) with the return on your laptop or computer desktop. Acceptable formats are PDF, JPEG, JPG, and PNG.
- Transfer amounts from working papers (e.g. profit and loss statement, balance sheet etc.) to the appropriate lines in the paper form, including your calculation of chargeable income. Note - if eligible for tax credits, first check that the person who withheld tax from payments made to you has submitted monthly summaries. You can check this at the "Withholding Tax Statements" process under the "Request" tile. The user manual is available under this link in FRCS website https://www.frcs.org.fj/wp-content/uploads/2021/02/Withholding_Tax_Statement_User_Manual_v3.0-External.pdf.

Note - If for some reason a taxpayer cannot use TPOS, a paper form can be hand delivered or emailed to FRCS. An FRCS officer will check and advise if any detail or information is missing and the time frame to submit it. Incomplete returns will not be accepted.
- *Use the online fillable form or download a form and write clearly in capital letters using a blue ink ball pen.*
- *Make entries in designated entry fields only.*
- *Attach the required documents given in the checklist.*
- *Make a copy of the completed return for your business record.*

An FRCS officer will upload the return and attachments in TPOS.

Important reminders:

1. Submitted returns will form part of your permanent record so ensure that TPOS entries and uploaded documents are correct.
2. If using the paper return (or working papers) as a guide:
   - Transfer the figures to the relevant TPOS form lines/fields.
   - Double check your entries and the TPOS calculations.
   - Adjust your entries and/or calculations if the TPOS auto filled amounts are different.
   - Before submitting the online return, compare the tax assessment result in the 'Summary Section' with the amount in your working papers.

Note - Taxpayers who receive income from a partnership or trust should liaise with partners and trustees for filing of partnership and trust returns - this is necessary for accurate reporting of income and tax credits.
Contact us if you require confirmation that your registration records are linked to your existing partnership or trust.

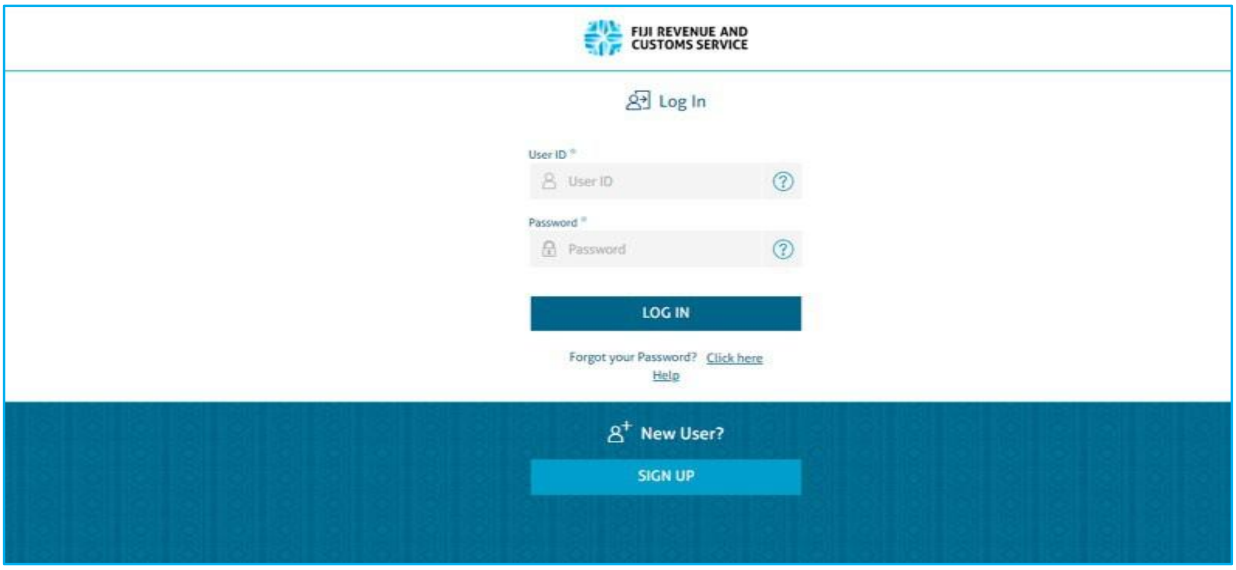
3. Keep a copy of your working papers.

Note: Online returns can be downloaded before submitting them on TPOS.

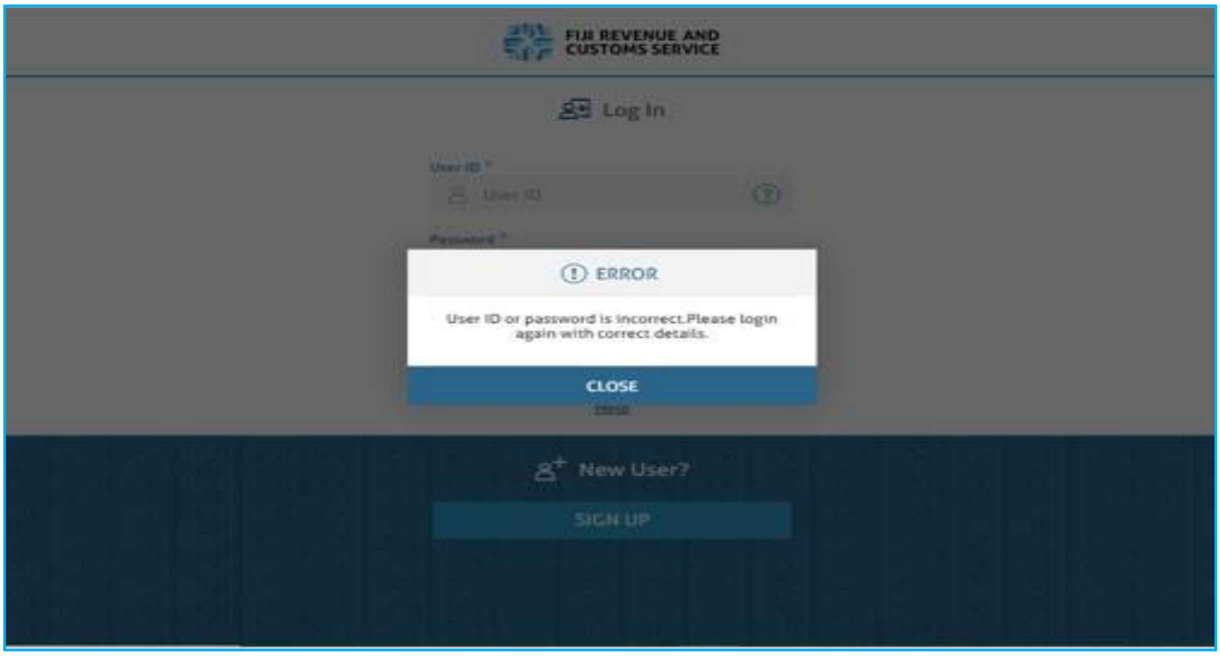
Part A - INSTRUCTIONS

Log In

- Click on the website link: https://tpos.frcs.org.fj/taxpayerportal/logon#/Logon. to access the log in page.
- Enter your Username in the User ID field, enter your Password and click on ‘LOG IN’.



A message will be displayed if a User ID and/or password is incorrect. Click on ‘close’ and try again or follow the Instructions given on the ‘Log in’ page.



Note - Go to [Appendix 1](#) for tips on how to use the online form and upload documents

Filing Obligations

- Click on the ‘Filing Obligations’ tile.

- Click on the arrow beside the filing status ‘due’ or ‘overdue’ to begin filing your return - if the income tax return you wish to file is not visible, contact us on 1326 or 3243000 or email on info@frcs.org.fj .
- All returns are filed chronologically (i.e. order of tax years) e.g. 2022, 2023, 2024 and 2025 etc.

Note - Taxpayers are encouraged to file overdue returns first as information from past years’ returns are or may be needed for the current year’s assessment e.g. COGS opening balance, losses available for carry forward.

Go to Appendix 2 for additional information on filing obligations.

Tax Return	Period	Due Date	Status	
Personal Income Tax Return (PIT)	Fiscal Year 2023	31/03/2024	In Processing	>
Personal Income Tax Return (PIT)	Fiscal Year 2024	31/03/2025	Overdue	>
Personal Income Tax Return (PIT)	Fiscal Year 2025	31/03/2026	Due	>

Return Filing Instructions

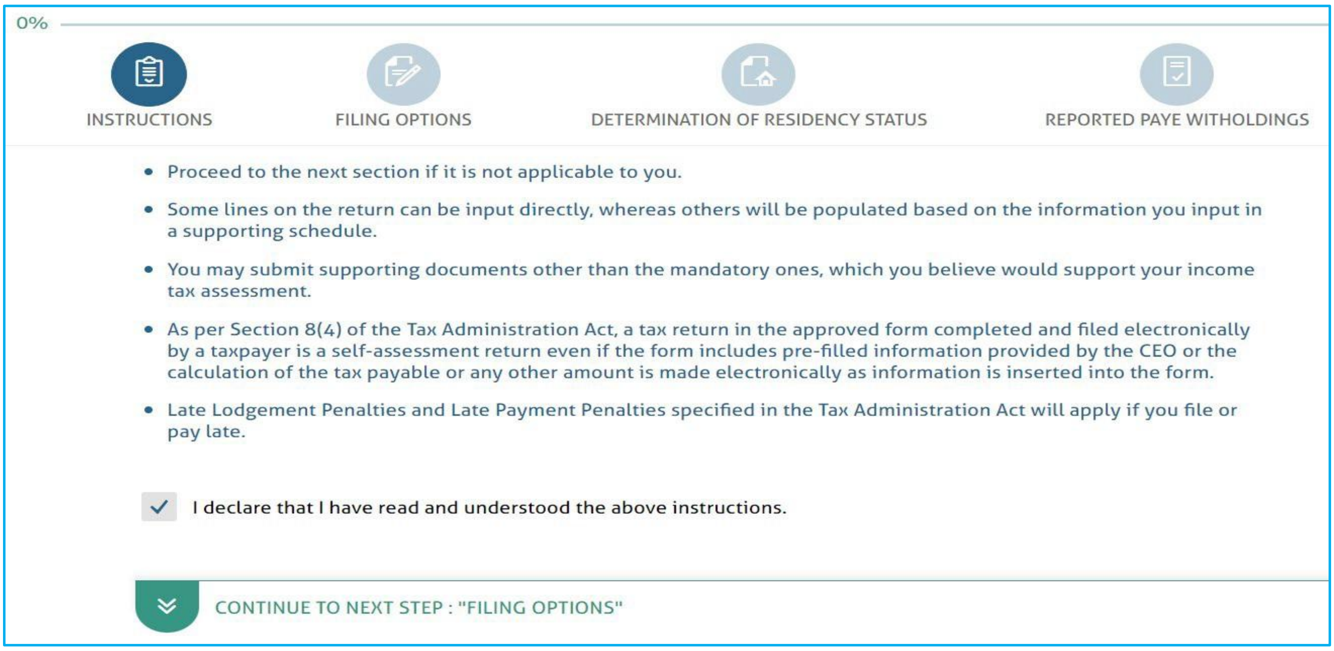
- Read the instructions, tick the check box to indicate that you have understood the Instructions and click on ‘Continue to Next Step’ to navigate to the “Filing Options” section.

Note - if you wish to include explanatory notes to support your entries, click on ‘Add Note’ which is visible at the bottom right-hand corner of each page. Entries cannot be deleted but you can create new notes to replace the saved ones.

Part B - FILING OPTIONS

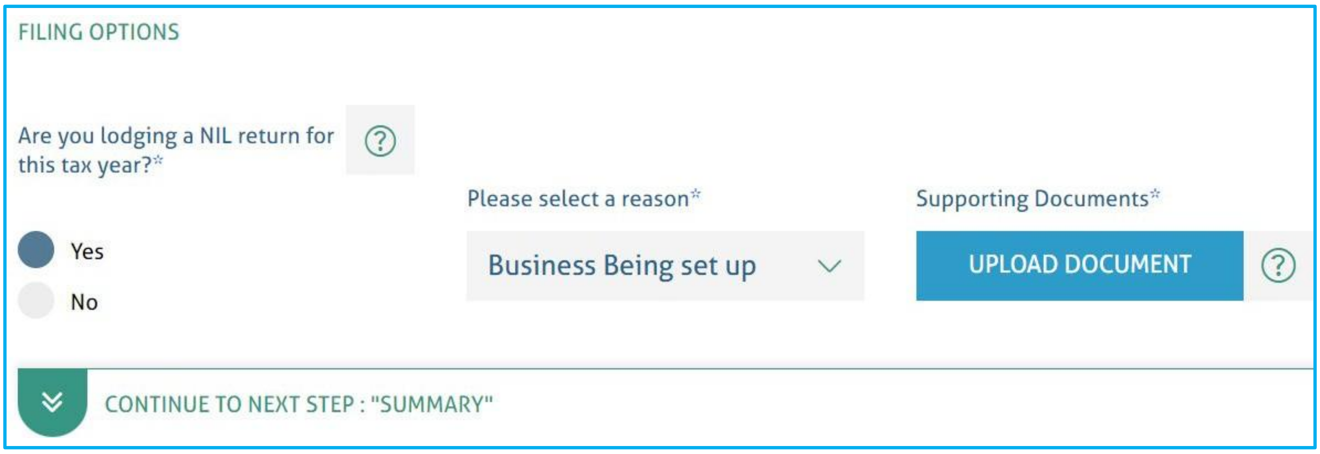
- If filing a nil return, select ‘Yes’ from the Check box, select the applicable reason relating to your situation from the drop-down list and attach the supporting documents. If selecting ‘Others’ as the reason, then describe your circumstance in the space provided. Click on ‘Continue to Next Step’ to navigate to the “Summary” section.

*Note – For the purpose of filing a return in TPOS, a ‘nil’ return means ‘no income’ and ‘no expenses’ for the tax year. * You will not be required to fill the return lines therefore will proceed to the Summary Section (Part I Appendix 1 - Tips to Navigate the Online Form of this Guide)*
**If you have expenses, then select ‘No’ to the question: ‘Are you lodging a Nil return for this tax year?’*



Example

- select 'Yes' to the 'question: Are you lodging a Nil return for this tax year?'
- select a reason from the drop-down list (e.g. business being set up, temporary closure, and for 'Others' enter details in the space provided).
- attach a supporting document.



- If not filing a nil return, select 'No' and click on 'Continue to Next Step' to navigate to the "Determination of Residency Status" section.

[*(Part C of this Guide).*]

Part C - DETERMINATION OF RESIDENCY STATUS

- If you lived in Fiji during the tax year:
  - select 'Yes' to the question 'Do You Reside in Fiji During the Tax Year'.
  - Select one of the 3 given periods of employment.
  - click on 'Continue to Next Step: "Reported PAYE Withholdings"

Note - Period of employment is required to calculate any applicable SRT and/or ECAL Select 'Throughout the year' if periods 1 and 2 do not apply.

- If you did not live in Fiji during the tax year, select 'No' and answer the questions displayed:
  - select 'Yes' or 'No' wherever applicable.
  - select one of the 3 given periods of employment; and
  - click on 'Continue to Next Step: "Reported PAYE Withholdings"

Part D - EMPLOYMENT INCOME

- If this Part does not apply to you, then proceed to the next page.

REPORTED PAYE WITHHOLDINGS

Note: The 'Reported PAYE Withholdings' table will be pre-filled if your employer filed monthly summaries for the relevant tax year. It will be blank if your employer is not registered or did not submit any summary.

REPORTED PAYE WITHHOLDINGS

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	BONUS AND OVERTIME PAYMENT	REDUNDANCY PAYMENT	LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOM
No data										
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CONTINUE TO NEXT STEP : "ADDITIONAL EMPLOYMENT INCOME"

- If the 'Reported PAYE Withholdings' table is pre-filled:
  - * Compare the information in your Tax Withholding Certificate or pay slips with the details in TPOS; and
  - * click on 'Continue to Next Step: "Additional Employment Income"'.

Note: contact us if the information in the 'Reported PAYE Withholdings' table is incorrect.

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	BONUS AND OVERTIME PAYMENT	REDUNDANCY PAYMENT	LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOM
2900087235	REAL TASTE PTI	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550.0
SUBTOTAL		21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550.0(

Note: Use the scroll bar below the Sub Total line, to view hidden fields on the right side of the table

CONTINUE TO NEXT STEP : "ADDITIONAL EMPLOYMENT INCOME"

ADDITIONAL EMPLOYMENT INCOME

- Enter details of salary/wages not reported by your employer(s) in the 'Additional Employment Income' table.

Example

- * Click on 'Add New' for each employer.
- * enter the relevant details.
- * attach a copy of the salary/wages slip or a stamped employer letter confirming income and/or deductions

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ADDITIONAL EMPLOYMENT INCOME

OF EMPLOYER	EMPLOYER NAME	NORMAL PAY FROM EMPLOYER	DIRECTOR REMUNERATION FROM EMPLOYER	BONUS AND OVERTIME PAYMENT FROM EMPLOYER	REDUNDANCY PAYMENT FROM EMPLOYER	LUMPSUM PAYMENT FROM EMPLOYER	OTHER ONE-OFF PAYMENT FROM EMPLOYER	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOME TAX BY EMPLOYE
00086809	FIJI DAY COM	1,234.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.00
BTOTAL		1,234.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.00

ADD NEW +

- Click on ‘Continue to Next Step: “Interest Income”’.

CONTINUE TO NEXT STEP : "INTEREST INCOME"

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Part E – INTEREST, DIVIDEND, FOREIGN and OTHER INCOME

- Complete the tables relevant to you and/or go to the next page.

Interest Income

- Complete the table if applicable or go to the next page.

Example

Click on 'Add New' for each entry:

- Enter Payer's TIN *(Payer's name will be visible after entering Payer's TIN);*
- Select 'Yes' or 'No' if the interest is exempt.
- Enter gross amount received from a financial institution (e.g. Bank or any other person) including your share of bank interest in a joint account.
- Enter amount of tax deducted (if applicable).
- Attach Resident Interest Withholding Tax (RIWT) certificate or any other documents confirming the interest income details.
- Check the details in the total taxable amount line.

Taxable interest $1200

INTEREST INCOME

TIN OF PAYER	NAME OF PAYER	EXEMPTED (YES/NO)	GROSS INTEREST (FJD)	TAX DEDUCTED (FJD)
2900086809	FIJI DAY COM	No	1,200.00	120.00
SUBTOTAL			1,200.00	120.00

ADD NEW +

Total Taxable Amount (FJD)	1,200.00
Total RIWT Liability (FJD)	120.00

CONTINUE TO NEXT STEP : "DOMESTIC DIVIDEND"

Exempt interest $800

INTEREST INCOME

TIN OF PAYER	NAME OF PAYER	EXEMPTED (YES/NO)	GROSS INTEREST (FJD)	TAX DEDUCTED (FJD)
2900086809	FIJI DAY COM	Yes	800.00	80.00
SUBTOTAL			800.00	80.00

ADD NEW +

Total Taxable Amount (FJD)	0.00
Total RIWT Liability (FJD)	0.00

CONTINUE TO NEXT STEP : "DOMESTIC DIVIDEND"

- Click on 'Continue to Next Step: "Domestic Dividend".

Domestic Dividend Income

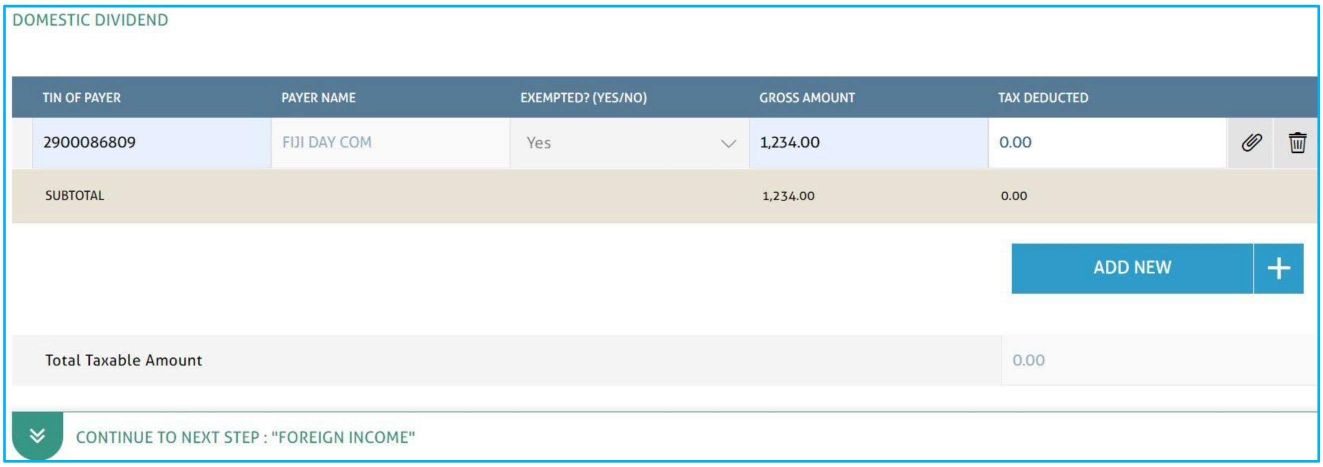
- Complete the table if applicable or go to the next page.

Example

Click on ‘Add New’ for each entry:

- Enter Payer’s TIN (Payer’s name will be visible after entering Payer’s TIN).
- Enter gross amount of dividend received.
- Attach dividend statement.
- Verify that total taxable amount line is nil as dividend income is exempt from tax.

Note: All dividend income received is exempt for tax purposes.



- Click on ‘Continue to Next Step: “Foreign Income”

Foreign Income

- Complete the table if applicable or go to the next page.

Example

Click on 'Add New' for each entry:

- Select income type (employment, business, interest, dividend or other)
- Enter source (payers name).
- Select exemption status - 'yes' or 'no'
- Enter gross amount of employment, dividend, interest received, net business income or other.
- Enter amount of foreign tax paid.
- Attach relevant documents (e.g. Dividend or interest statement/certificate etc.) Confirming the tax paid.
- Verify that details in total taxable amount lines are correct.

FOREIGN INCOME

TYPE	SOURCE	EXEMPTED (YES/NO)	GROSS AMOUNT (FJD)	FOREIGN TAX CREDIT (FJD)
Business	NZ Co	No	5,000.00	1,250.00
Dividend	NZ Co	Yes	1,000.00	100.00
SUBTOTAL			6,000.00	1,350.00

ADD NEW +

Total Taxable Foreign Dividend Income (FJD)	0.00
Total Taxable Foreign Interest Income (FJD)	0.00
Total Foreign Business Income (FJD)	5,000.00
Total Foreign Employment Income (FJD)	0.00
Total Foreign Other Income (FJD)	0.00

CONTINUE TO NEXT STEP : "OTHER INCOME"

- Click on 'Continue to Next Step: "Other Income"'.

Other Income

- Complete this part if applicable or go to the next page.

Example

- Pension Income - enter the amount received.
- Pension Income Exemption - enter the exempt amount *(all pension income is exempt from tax with effect from 01/08/2017)*.
- Attach a document to support that the pension was from an approved fund e.g. Letter from FNPF.
- Other Income - enter the amount of any additional income (other than business income) that does not fall in other categories.
- The incomes below are exempt from Social Responsibility Tax (SRT) and/or ECAL. Enter the amount received from:
    * a gain from the sale of an asset.
    * a redundancy payment.
    * a retiree allowance.
    * a gratuity allowance; or
    * an exit inducement payment.

OTHER INCOME

DESCRIPTION	AMOUNT (FJD)
Pension Income	5,000.00
Pension Income Exemption	5,000.00
Other Income	130,000.00
Other Income (SRT/ECAL Exempted)	164,235.00

- Click on 'Continue to Next Step: "Distributions".

Distributions

- Complete this part if applicable or go to the next page. This part is for reporting partnership and/or trust income received.

Partnership Income

- Complete this part if applicable.

Click on 'Add New' for each entry:

- Enter Partnership TIN *(Partner's name will be visible after entering Partnership TIN);*
- Enter share percentage.
- Enter the share of partnership income/loss.
- Enter any share of partnership tax credits.
- Enter any allowable foreign tax credit.

Example

DISTRIBUTION FROM PARTNERSHIP

TIN OF PARTNERSHIP	NAME OF PARTNERSHIP	PERCENTAGE INTEREST	SHARE OF CHARGEABLE PARTNERSHIP INCOME/LOSS	DOMESTIC SHARE OF TAX CREDIT	ALLOWABLE FOREIGN TAX CREDIT DISTRIBUTED
2900093784	JS PARTNERSHIP .	50.00	38,625.00	250.00	0.00
TOTAL			38,625.00		

ADD NEW +

Trust/Estate Income

- Complete this part if applicable.

Click on 'Add New' for each entry:

- Enter Trust/Estate TIN
- Enter Trust/Estate name.
- Enter amount received from Trust/Estate distribution.
- Enter the share of Trust/Estate tax credit distributed.
- Enter any allowable foreign tax credit.

DISTRIBUTION FROM TRUST/ESTATE

TIN OF TRUST/ESTATE	NAME OF TRUST/ESTATE	AMOUNT (FJD)	DOMESTIC SHARE OF TAX CREDIT DISTRIBUTED	ALLOWABLE FOREIGN TAX CREDIT DISTRIBUTED
No data				
TOTAL		0.00		

ADD NEW +

- Click on 'Continue to Next Step: "General Schedules"'.

CONTINUE TO NEXT STEP : "GENERAL SCHEDULES"

Part F – GENERAL SCHEDULES – CONTRACTUAL AND CANE PAYMENTS

- Complete this part if applicable or go to the next page.

Contractual Payments

- Compare the information in your Tax Withholding Certificate with the details in TPOS.

Note: The 'Contractual Payments Received' table will be auto-populated (pre-filled) if the payer has filed monthly summaries during the tax year. Contact us on 1326 or 3243000 or email us at info@frcs.org.fj if the information in the table is incorrect.

DETAILS OF CONTRACTUAL PAYMENTS RECEIVED

TIN OF CONTRACTOR	NAME OF THE CONTRACTOR	GROSS PAYMENTS (FJD)	TAX DEDUCTED (FJD)
No data			
TOTAL		0.00	0.00

Cane payments

- If applicable, enter details of cane payments received.

Example

Click on 'Add New' for each entry:

- Enter TIN of the person making the cane payment.
- Enter farm and sector number.
- Enter gross amount received and tax deducted (if applicable).
- Attach the cane payment slip or statement.

DETAILS OF CANE PAYMENT RECEIVED

TIN OF CONTRACTOR	NAME OF THE CONTRACTOR	FARM NO.	SECTOR NO.	GROSS PAYMENTS (FJD)	TAX DEDUCTED (FJD)
2900092983	M&C PARTNERS .	0000000001	0000000002	3,000.00	300.00
TOTAL				3,000.00	300.00

ADD NEW +

- Click on 'Continue to Next Step: "Financial Statements"'.

CONTINUE TO NEXT STEP : "FINANCIAL STATEMENTS"

Part G - FINANCIAL STATEMENTS

This part is for reporting business income, expenses and balance sheet items.

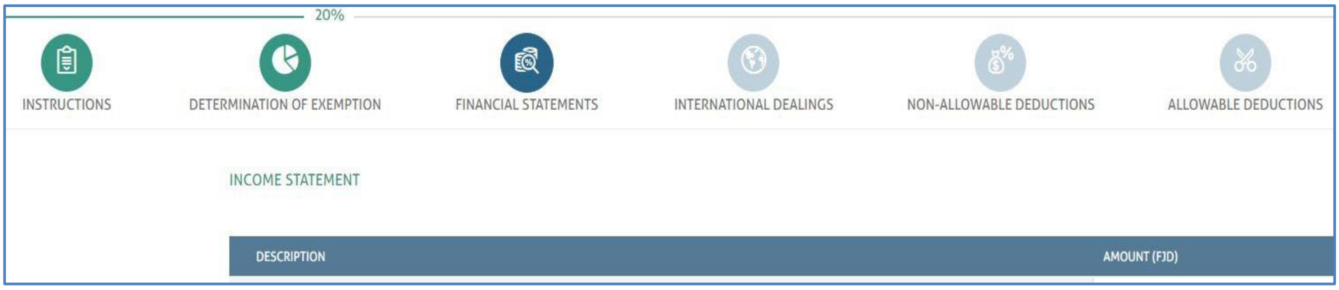
- Complete the parts applicable to you and/or go to the next page.

Income Statement - Business Income and Expenses

- Enter details of income and expenses in the relevant lines. Where applicable, click on the schedule icon, complete the schedule and attach supporting documents.

Note - Income from activities that do not form part of your core business and do not have a specific return line in this part of the online form are to be reported as follows:

- Net Gain - include in 'Non-Allowable Deductions' *(Part H of this Guide)*
- Net Loss - include in 'Allowable Deductions' *(Part I of this Guide)*



Income Statement Return Lines

Operating Income

1. **Domestic sales** - gross core business revenue (excluding gross export sales).
2. **Foreign sales** - gross export revenue (this is required to calculate export income deduction).
3. **Total Sales** (Domestic sales + Foreign sales) – this is a prefilled line.

Example

Total Sales = $238594 (Domestic Sales $173594 + Export Sales $65000)

INCOME STATEMENT

DESCRIPTION	AMOUNT (FJD)
Domestic Sales	173,594.00
Foreign Sales	65,000.00
Total Sales	238,594.00

4. **Cost of Goods Sold/ Cost of Sales** *(Opening Stock + Purchases Less Closing Stock)* - This line is **auto populated** after trading stock details are updated.

- Opening Stock - value of materials available for sale or use at the start of the accounting period (inventory or unsold goods from the previous year).

Note:
- if business started during the year, opening value is nil.
- if business started before 2025, enter the closing stock value for 2024

- Total Purchases (Closing Stock Less Opening Stock) + COGS) - value of materials or items purchased during the accounting period.

Note - include direct costs such as direct labour and distribution in the Total Purchases return line.

- Closing Stock (Inventory for sale) - the ending inventory value is recorded in the Current Assets section of the balance sheet.

Example

COGS $136755 = (Opening Stock $28142 + Purchases $112568) ***Less*** Closing stock $3955

DESCRIPTION	AMOUNT (FJD)
Cost Of Goods Sold/ Cost Of Sales	136,755.00
Opening Stock	28,142.00
Total Purchases	112,568.00
Closing Stock	3,955.00

5. **Gross Profit** (Total sales ***Less*** Cost of goods sold/cost of sales) - **auto populated** line.
Example

Gross Profit $101839 = Total sales $238594 ***Less*** COGS $136755

DESCRIPTION	AMOUNT (FJD)
Total Sales	238,594.00
Cost Of Goods Sold/ Cost Of Sales	136,755.00
Opening Stock	28,142.00
Total Purchases	112,568.00
Closing Stock	3,955.00
Gross Profit	101,839.00

Operating Expenses

6. **Operating Expenses** - expenses to run a business such as rent, utilities, rates, transport, business travel, office supplies, depreciation etc.

Note – Subtract from operating expenses all items included in 7 – 10 below.

7. **Selling and Distribution Expenses** – e.g. marketing, advertising, postage
8. **Financial Expenses** e.g. bank fees/charges, insurance, depreciation
9. **Administration Expenses** e.g. business travel, overhead expenses, wages and salary
10. **Other Expenses** - any other business expense that does not fall in any of the specific categories above (e.g. donations, subscriptions. legal expenses, valuation fees).
11. **Total Expenses** *(Operating expenses + selling and distribution expenses + financial expenses + administration expenses + other expenses)* **- auto populated** line.

Example

Total expenses = $30941 (Operating expenses $8141 + Other expense categories$22800)

Operating Expenses	8,141.00
Selling & Distribution Expenses	1,500.00
Financial Expenses	200.00
Administration Expenses	20,870.00
Other Expenses	230.00
Total Expenses	30,941.00

Non-operating Income

12. **Non-Operating Income** - this line is **auto-populated** based on entries in the following 4 income return lines (rental income, net farming income, royalty, and other net income).
13. **Rental Income** - income from leased property. If you have more than one property, enter the combined totals.

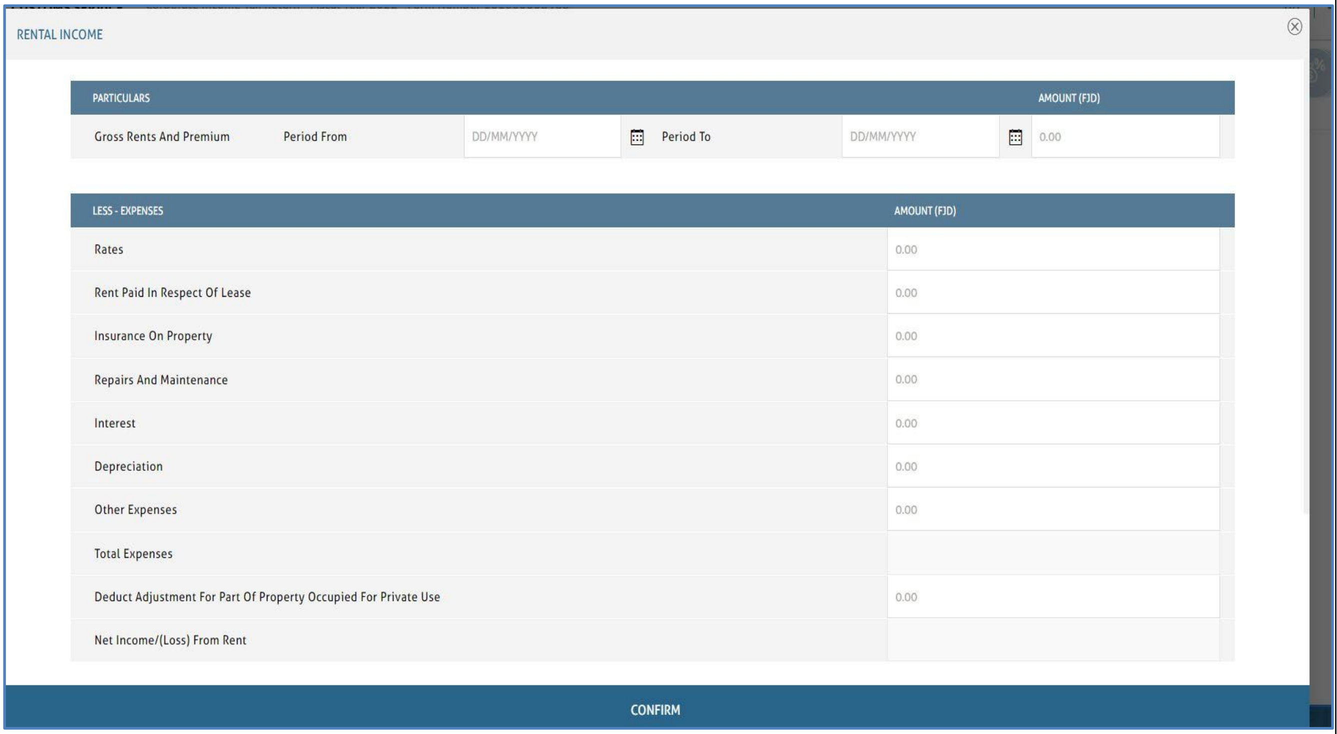
Note -
(1) If you jointly own rental property with one or more people, you should have a partnership TIN and declare the rental income and expenses in the partnership return. The partnership return should be filed first then your share will be auto populated in the partnership distribution table of your individual return.
(2) Married couples who jointly own a rental property don't need a partnership TIN. They will declare their share of the rental income and include a copy of the rental accounts in their respective individual income tax returns.

Example

Enter the applicable fields:

- Period - enter start and end date e.g. if your tenant stayed in the property for the whole year: 01/01/2025 - 31/12/2025; for part year: 12/08/2025 - 31/10/2025.
- Gross Rents and Premium - enter amount received during the year.
- Expenses - enter amounts in the applicable fields;
  - Confirm that the auto calculated 'Total Expenses' matches the figures in your calculations. If they do not match, review your calculations and entries.
  - Note: Total expenses = Rates+ Rent paid in respect of Lease+ Insurance on Property+ Repairs and Maintenance+ Interest+ Depreciation+ Other Expenses)
  - If applicable, enter the amount of adjustment for part of the property occupied for private use.
  - Click on the 'Confirm' button.

Note: Parts with errors will be highlighted if the schedule is incomplete. You can make corrections or delete the entry.



RENTAL INCOME

PARTICULARS					AMOUNT (FJD)
Gross Rents And Premium	Period From	DD/MM/YYYY	Period To	DD/MM/YYYY	0.00

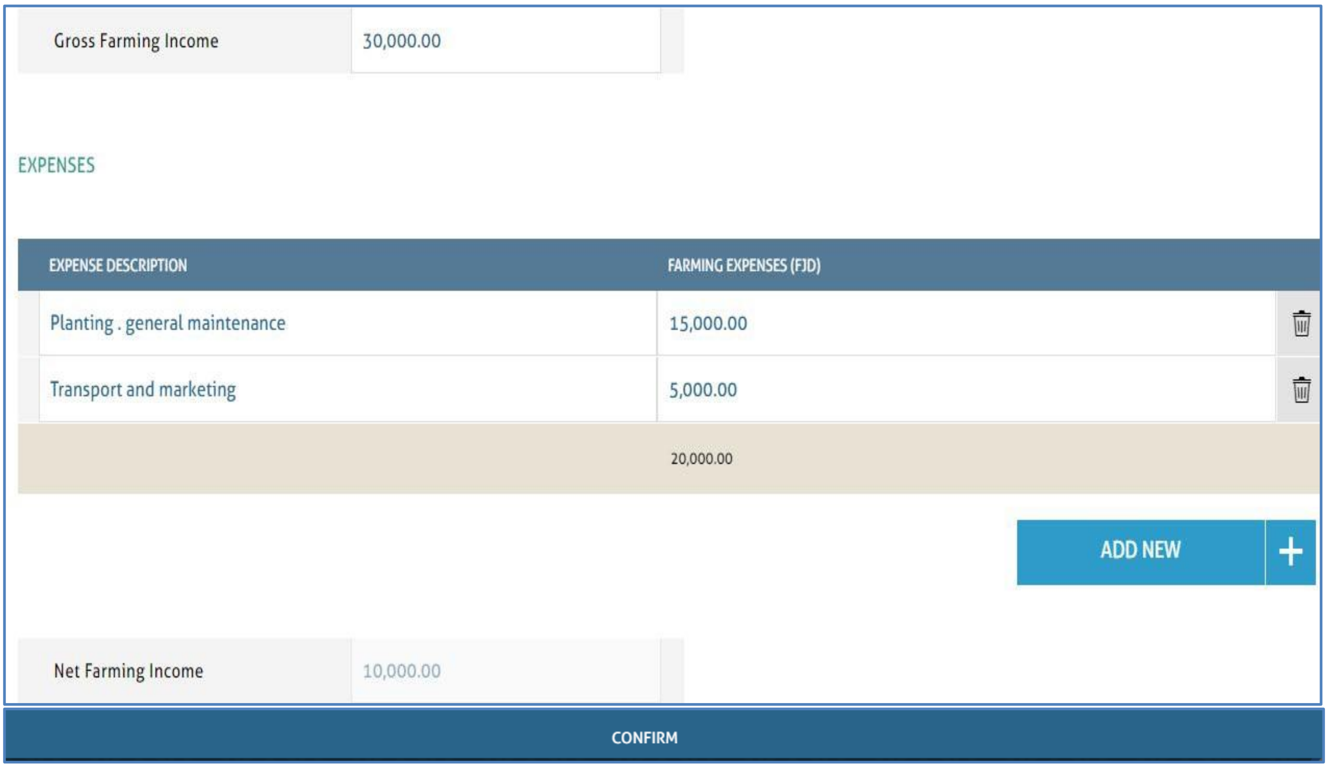
LESS - EXPENSES	AMOUNT (FJD)
Rates	0.00
Rent Paid In Respect Of Lease	0.00
Insurance On Property	0.00
Repairs And Maintenance	0.00
Interest	0.00
Depreciation	0.00
Other Expenses	0.00
Total Expenses	
Deduct Adjustment For Part Of Property Occupied For Private Use	0.00
Net Income/(Loss) From Rent	

CONFIRM

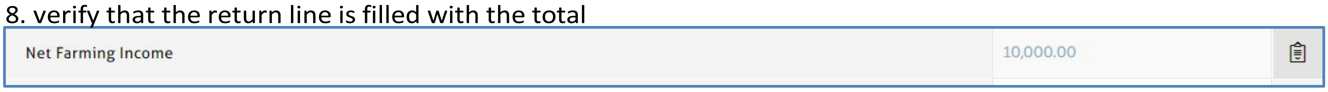
14. **Net Farming Income** – relates to income from any type of agricultural activity.

Example

1. Click on ‘Add New’;
2. Enter amount of ‘Gross Farming Income’;
3. Enter details of expenses in ‘Expense Description’ line;
4. Enter amount of expenses;
5. Click on ‘Add New’ for any additional expense
6. Verify that the amount in the ‘Net Farming Income’ line matches your calculations;
7. Click on confirm;



8. verify that the return line is filled with the total



15. **Royalty Income** – relates to income from allowing someone to use your property (e.g. copyright works, franchises, natural resources, patents).
16. **Other Income** – relates to any other income that does not fall in the categories listed above such as investment gains, gain on disposal of depreciable assets, exchange gains etc.

Note - To report a gain or loss from an undertaking or scheme, disposal of revenue asset or sale of asset acquired for disposal at a profit, use the ‘Non-Allowable Deductions’ and ‘Allowable Deductions’ lines respectively.

Example

Non-operating income $2257 = (Royalty $650 + Other income $1607)

Non-Operating Income	2,257.00
Rental Income	
Net Farming Income	0.00
Royalty Income	650.00
Other Income	1,607.00

- Verify that the amount in the Net Profit Before Tax line is correct. This line (Gross Profit Less Expenses + Non-Operating Income) is prefilled based on your return line entries.

Example

NPBT $73155 = ((Gross profit $ 101839 – Expenses $30941) + Non-Operating Income $2257)

Net Profit Before Tax (NPBT)	73,155.00

VAT Declaration

VAT is an expense for non-registered persons. VAT-registered taxpayers who submit VAT-inclusive income tax returns are required to make VAT adjustments.

- Select "VAT-Inclusive" if all or some accounts are VAT inclusive or select "VAT-Exclusive" if all accounts are VAT exclusive.

Are the figures declared above VAT-inclusive or VAT-exclusive?

- VAT-Inclusive
- VAT-Exclusive

Statement of Financial Position

- Complete the applicable parts below or go to the next page:

  Click on the schedule icon to:
  - enter the value of assets;
  - enter the value of liabilities; and
  - enter the value of equities (the sum of your total liabilities and total equity must be equal to total assets (Assets = Liabilities+ Equity).

Go to Appendix 3 for guidelines on completing the Total Assets, Total Liabilities and Total Equity Schedules

Example

Total Assets $365725 (Current assets + Non-current assets)
Total Liabilities $258578 (Current liabilities + Non-current liabilities) Total
Equity $107147

DESCRIPTION	VALUE AT YEAR END (FJD)
Total Assets	365,725.00
Total Liablities	258,578.00
Total Equity	107,147.00

Cash Flow Statement

- This field will be visible if Total Sales for the tax year is $1.25 million or more.
- If applicable, complete the Cash Flow Statement.

CASH FLOW STATEMENT

DESCRIPTION	AMOUNT (FJD)
Net Cashflow From Operating Activities	0.00
Net Cashflow From Investing Activities	0.00
Net Cashflow From Financing Activities	0.00

Financial Statement Attachments

- Attach your Financial Statements in one single upload (PDF maximum size is 25MB)

Note: if you have not prepared financial statements for tax purposes, attach a statement showing the details of your income and expenditure for the period.

ATTACHMENTS

Financial Statements*

UPLOAD DOCUMENT

- Click on 'Continue to Next Step: "Non-Allowable Deduction"' (Part H of this Guide)

CONTINUE TO NEXT STEP : "NON-ALLOWABLE DEDUCTION"

Note – You can skip Parts H and I if there are no income or expenditure adjustments.

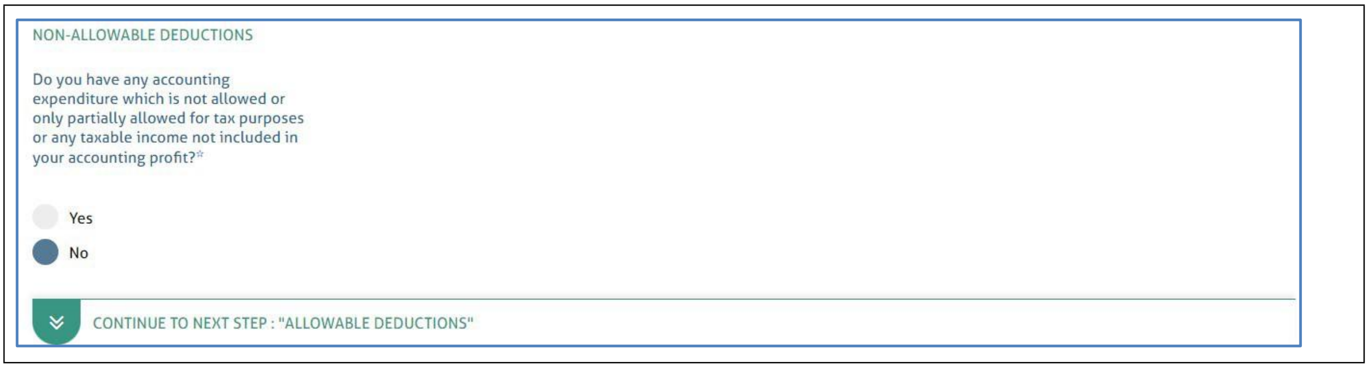
Part H - NON-ALLOWABLE DEDUCTIONS

This Part is for making the following adjustments:

1. (to add back any business (accounting) expenses included in the Income Statement that are not deductible for tax purposes; and
2. to include taxable income not included in the Income Statement.

- First answer the following question: ***"Do you have any accounting expenditure which is not allowed or only partially allowed for tax purposes, or any taxable income not included in your Income Statement?"***

- If applicable, select 'No' and click on 'Continue to Next Step: "Allowable Deductions"' (Part I of this Guide)



- If applicable, select 'Yes' and enter adjustment amounts for the following in the relevant lines:
    1. Expenses - any amount included in your Income Statement which is not allowable for tax purposes.

Note: Go to Appendix 4 for Explanatory notes and examples on 38 Non-Allowable Deductions

Example

Add back adjustment for non-deductible items:
- Donations/subscriptions $100
- Fines/penalties $200

NON- ALLOWABLE DEDUCTIONS (ACCOUNTING EXPENDITURE NOT ALLOWED FOR TAX PURPOSE AND TAXABLE INCOME NOT INCURRED IN ACCOUNTING PROFIT)

DESCRIPTION	AMOUNT (FJD)
Depreciation Charged In Accounts	0.00
Donations & Subscriptions	100.00
Income Taxes, SRT, CGT	0.00
Fines And Penalties	200.00
Legal Expenses	0.00
Addition To Provisions And Reserves	0.00

- Compare the amount in the **'Total Non-Allowable Deductions'** line ***(Total of Lines 1 - 42 which is prefilled based on return line entries)*** with the amount in your working papers.

Example

Total Non-Allowable Deductions = $300 (Donations & Subscriptions $100 + Fines & Penalties $200)

Total Non-Allowable Deductions	300.00

- If the TPOS total does not match your calculations, make the necessary changes then click on 'Continue to Next Step: "Allowable Deductions"' *(Part I of this Guide).*

CONTINUE TO NEXT STEP : "ALLOWABLE DEDUCTIONS"

FIJI REVENUE AND CUSTOMS SERVICE

Part I - ALLOWABLE DEDUCTIONS

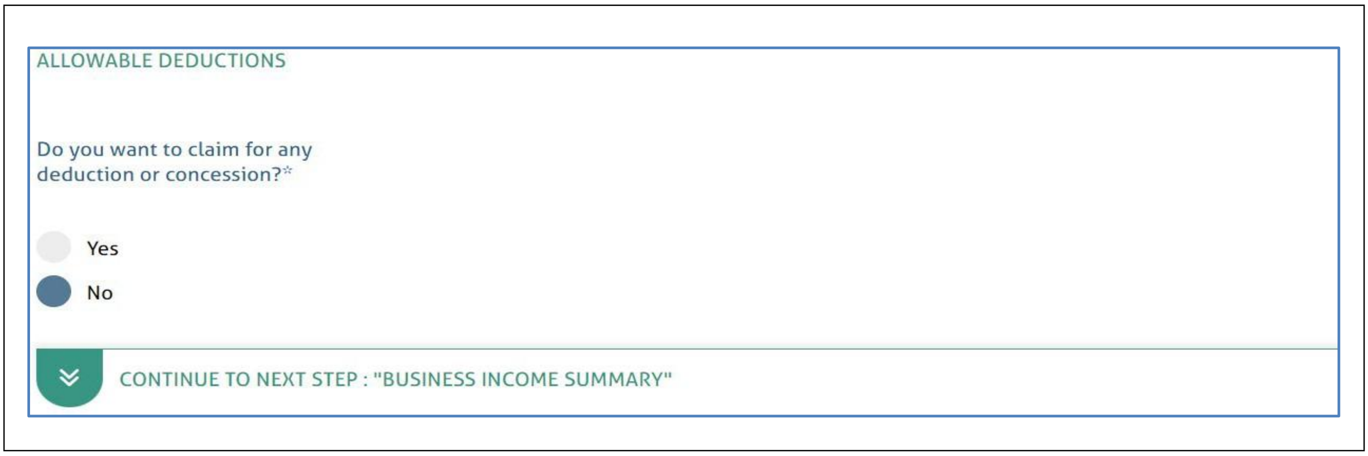
This Part is for making the following adjustments:

1. to claim additional deductions for certain expenditure allowed under the Income Tax Act 2015;
2. to deduct any exempt income included in the income statement; and
3. to deduct any gain for accounting purposes, provided the adjustment for tax purposes has been included in Part H of this guide.

- First, answer the following question: ***"Do you want to claim for any deduction or concession?"***

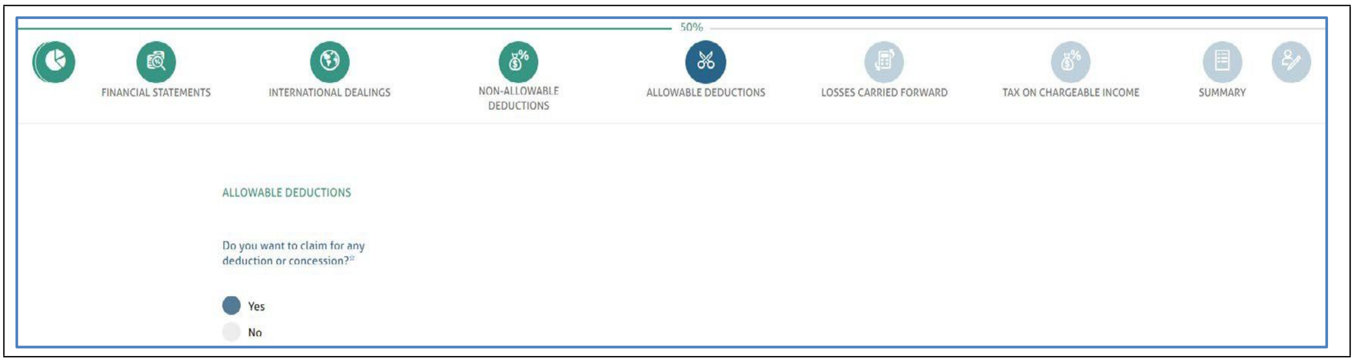
Note: Adjustments are not required in the following cases:
- the correct amount for tax purposes is entered in Part G (Financial Statements) and there are no other deduction or exemption claims.

- If applicable, select 'No' and click on 'Continue to Next Step: "Business Income Summary"' (Part J of this Guide)



- If applicable, select 'Yes'.

Example



Note:

1. *Deduction lines will be visible when 'Yes' is selected.*
2. *For each deduction claimed, attach either a supporting document (e.g. tax invoice, receipt, payment voucher, statement, letter etc. or complete the schedule provided. This will assist you to fill the return correctly.*
3. *If there is more than one tax invoice for a deduction line, scan and upload as one single document or attach a summary of tax invoices.*
4. *To complete a schedule either:*
   (1) click on 'Add New' and enter details directly in the relevant fields; or
   (2) click on 'Download template', complete the excel template then click on 'import file' - this will populate the fields in the schedule.
5. *For revenue expenses such as salary/wages and employee incentives, the actual amount should be included in your Income Statement before you make adjustments.*

- Enter the amount of deduction claimed or adjustment for accounting/tax purposes or exempt income.

Note – Go to Appendix 5 for explanatory notes and examples on Allowable Deductions

Example

1. Adjustment for decrease in provisions:
   - enter $100 in the return line;
   - click on the paper clip icon;
   - attach calculation details.
2. Adjustment for bad debts written off:
   - click on the schedule icon;
   - enter the debtor's details and reason for write off;
   - click on 'Confirm';
   - verify that the 'bad debts' return line is auto-filled.

ALLOWABLE DEDUCTIONS (DEDUCTIONS ALLOWED FOR TAX PURPOSES AND EXEMPT INCOME)

Bad Debts	455.00

- Compare the amount in the 'Total Allowable Deductions' line with your calculations.

Example

Total deductions $555 = ($100 Decrease in provisions + $455 Bad debts written off)

Total Allowable Deductions	555.00

- Click on 'Continue to Next Step: "Business Income Summary" (Part J of this Guide)

CONTINUE TO NEXT STEP : "BUSINESS INCOME SUMMARY"

FIJI REVENUE AND CUSTOMS SERVICE

Part J - BUSINESS INCOME SUMMARY

- Do the following:
  1. compare the TPOS amounts in the following lines (net profit, non-allowable/allowable deductions, domestic/foreign income/loss;
  2. if it does not match, review your entries and make any necessary adjustments.

Example

Domestic and foreign income

BUSINESS INCOME SUMMARY

DESCRIPTION	AMOUNT (FJD)
Net Profit Before Tax	73,155.00
Add: Non-Allowable Deductions	300.00
Less: Allowable Deductions	555.00
Taxable Business Income/ Loss Current Year - Domestic	72,900.00
Taxable Business Income Loss Current Year - Foreign	5,000.00
Domestic Losses Brought Forward From Previous Years (FJD)	0.00
Foreign Losses Brought Forward From Previous Years (FJD)	0.00
Domestic Loss To Be Carried Forward	0.00
Foreign Loss To Be Carried Forward	0.00

Domestic income only

Net Profit Before Tax	73,155.00
Add: Non-Allowable Deductions	300.00
Less: Allowable Deductions	555.00
Taxable Business Income/ Loss Current Year - Domestic	72,900.00
Taxable Business Income Loss Current Year - Foreign	0.00
Domestic Losses Brought Forward From Previous Years (FJD)	0.00
Foreign Losses Brought Forward From Previous Years (FJD)	0.00
Domestic Loss To Be Carried Forward	0.00
Foreign Loss To Be Carried Forward	0.00

- If applicable:
  - enter the amount of tax losses brought forward from previous tax years and attach your calculations of the losses incurred in the previous year;
  - enter the amount of foreign tax losses brought forward from previous tax years and attach your calculations;
  - enter the amount of domestic tax loss available for carry forward;
  - enter the amount of foreign tax loss available for carry forward.

Note - In general, a taxpayer has a net loss if allowable deductions for a tax year exceed total gross income for that year.
If a net loss is not fully deducted, it can be carried forward as follows:
- domestic losses - 8 years
- foreign losses - 4 years
However, certain restrictions apply.
Go to Appendix 6 for additional information.

FIJI REVENUE AND CUSTOMS SERVICE

- Click on 'Continue to Next Step: "Summary "'

CONTINUE TO NEXT STEP : "SUMMARY"

Summary

- Compare the TPOS amounts in the 'Chargeable Income Subtotals' table with your calculations. If it does not match, make the necessary adjustments.

Example

SUMMARY

CHARGEABLE INCOME SUBTOTALS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)

CHARGEABLE INCOME SUBTOTALS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)
Employment	22,234.00	22,234.00	22,234.00		
Dividend					0.00
Interest				1,200.00	
Foreign Income	5,000.00	5,000.00	5,000.00		
Other	294,235.00	130,000.00	130,000.00		
Trust/Estate/Partnership	38,625.00	38,625.00	38,625.00		
Business	72,900.00	72,900.00	72,900.00		
Subtotal	**432,994.00**	**268,759.00**	**268,759.00**	**1,200.00**	**0.00**

A. Employment *$22234 from employment income table(s)*

B. Interest income *$1200 is subject to 10% Resident Interest withholding Tax*

C. Dividend income *$0*

D. Foreign Income *$5000 from Foreign income table*

E Other *$294235 From other income line*

F. Trust /Partnership *$38625 from Partnership table*

G. Business *$72900 from Business income*

H. Subtotal *$432994 ((for residents, the first 30,000 is tax free;- non-residents are taxed on every dollar at 20%) at 20%.)*

** $130000 of 'other income' is subject to SRT, i.e. $164235 (Refer to example in page 13 of this guide under "Other Income") is SRT free. No SRT applies as chargeable income for SRT purposes is less than $270,000 (SRT taxable threshold)*

Tax Liabilities

TAX LIABILITIES

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)
Tax Liability	80,627.00	0.00	0.00	0.00	0.00

Income Tax Payable on chargeable income
= $3600 + 20% x ($432994 - $50000)
= $3600 + 20% x $382994
= $3600 + $76598.80
= $80198.80

Tax Credits

- Compare the amount of any withholding tax credits pre-populated in the respective lines and schedules with your calculations.

Note – The withholding tax credit amount will appear in the appropriate schedules only if the entity that withheld tax from your payments, known as the payer, has submitted the necessary monthly summaries that include this information.

TAX CREDITS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)
Withholding From PAYE	673.00	0.00	0.00
Withholding From PT	300.00		
Withholding From RIWT	120.00		
Withholding From Other	250.00		
Sub Total	**1,343.00**	**0.00**	**0.00**

Foreign Tax Credit

Note - the FTC table will be prefilled if there is Fiji tax payable on foreign income. Allowable FTC is either foreign tax paid or Fiji tax payable on foreign income, whichever is less.
Go to [Appendix 7](#) for additional information

Example

Calculation of average tax rate
Average tax rate = Tax payable /chargeable income x 100/1
= 80198.80/432994 x 100/1
= 18.52%

Calculation of foreign tax credit

Fiji Income tax payable on taxable foreign income = Average tax rate x Net foreign income
= 18.52% x FJD$5000
= $926

FOREIGN TAX CREDIT

DESCRIPTION	INCOME TAX (FJD)
Foreign Tax Rate (%)	18.52
Allowable Foreign Tax Credit	926.00

Total Liability

If applicable, tax liability is reduced by tax credits.

Back to Table Content

Example

Tax on chargeable income $80198.80
Less tax credits 2149.00 (FTC - 926 + WTAX 1223) *
Total tax liability $78049.80
*Excludes $120 RIWT which is a final tax on interest income

TOTAL LIABILITY

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)
Total Liability	78,049.80	0.00	0.00

Late Lodgement Penalty

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	142,440.00

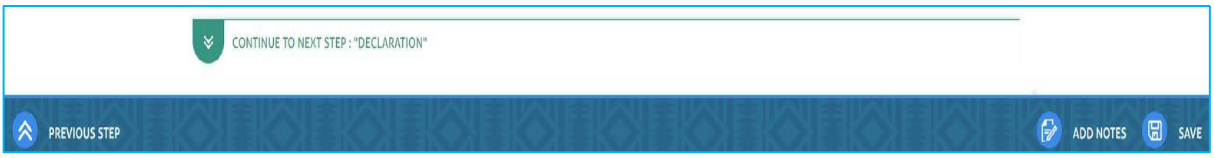
Review of Penalties

Note – The penalty are as follows:

- *20% for tax payable cases; or*
- *$1 per day for NIL, loss or refund cases.*

You can request for a review of penalties online on the link: https://tpos.frcs.org.fj/taxpayerportal#/Logon after submitting your return.

- Click on ‘Continue to Next Step: “Declaration”’. (Part K of this Guide)



Part K - DECLARATION

This Part is where you declare that the return is accurate and in accordance with the information provided.

- Complete the Declaration:
  - upload any other document you may wish to provide that will assist in your next assessment, in the 'General Attachment' field;
  - tick the Declaration check box - if a tax agent prepares the return, the agent should complete this part and attach the "Declaration by Tax Agent".

Example

☑ I/We declare that this is the correct assessment of my/the Income Tax liability for the period.

Submitting the Return

☑ I/We declare that this is the correct assessment of my/the Income Tax liability for the period.

IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

DOWNLOAD FORM   SUBMIT

- Click on 'Download Form' to get a print version of your completed return before submitting.
- Review the print version.

Note – the date and time downloaded will be displayed on the form

FIJI REVENUE AND CUSTOMS SERVICE

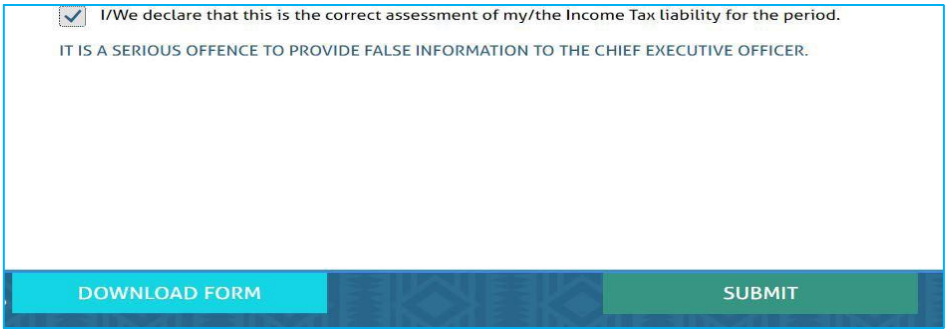
PERSONAL INCOME TAX RETURN

FILING PERIOD DETAILS	TAXPAYER DETAILS
Form Bundle Number: 101000010275	Taxpayer TIN: 2900080188
FILING TYPE: PITP	Taxpayer Name: SOLE TRADER
Class Type: B	
Date & Time: March 16, 2026 4:58:08 PM	Fiscal Year: 2K25

FIJI REVENUE AND CUSTOMS SERVICE

Example

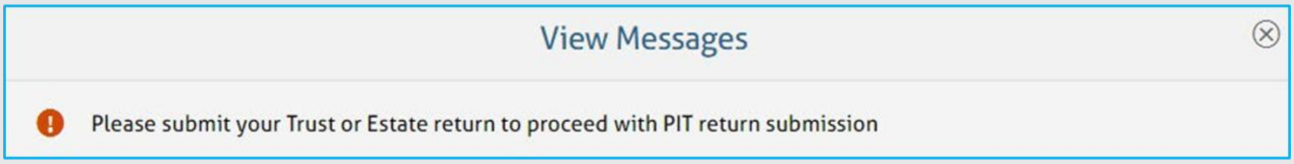
- Once satisfied that the return is complete, click on 'Submit'.



Note - if the entire form is error free you will be able to submit it. If messages are displayed, errors must be corrected in order to proceed.

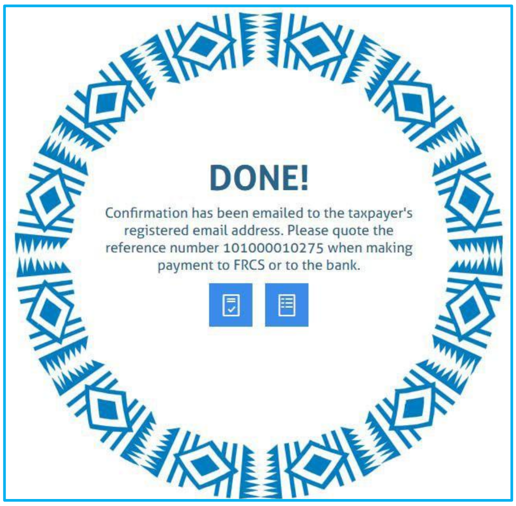
If your partnership or trust return has not been submitted, you will receive an error message:

Example



Acknowledgement of Successful Filing

You will receive an instant acknowledgement of receipt upon successful filing of your return. The same acknowledgement notice will be available in your TPOS correspondence folder.

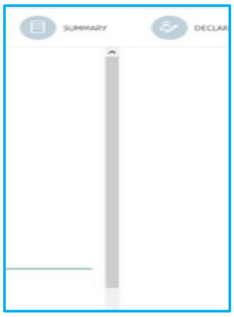


FIJI REVENUE AND CUSTOMS SERVICE

APPENDIX

Appendix 1 - Tips to Navigate the Online Form

1. Use the 'Scroll' bar on the right side of the screen to move up or down the page.



2. Click on "Previous Step" to go back.

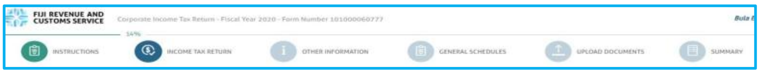
3. Click on 'Add Notes' at the bottom right-hand corner of each page if you wish to include explanatory notes.

Once an entry is made, it cannot be deleted, but you can change its content.

Note: if you wish to include explanatory notes to support your entries, click 'Add Note' at the bottom right-hand corner of each page.

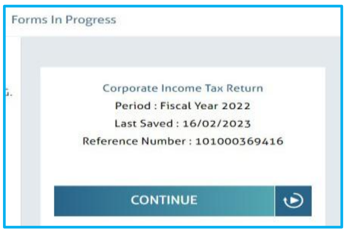
4. Click on the "Continue To Next Step" button to go to the next page.

5. Clicking on Continue to Next Step saves the form and creates a 'reference number'. The reference number and your rate of progress can be viewed at the top of each page.
Example - filing progress at 14% after completing the Instructions section.



6. To save entries, click on the save button which is located on the bottom right end of each page.

7. If you log out before submitting a return, the screen below will be displayed on your next log in. Click on "Continue" to proceed.

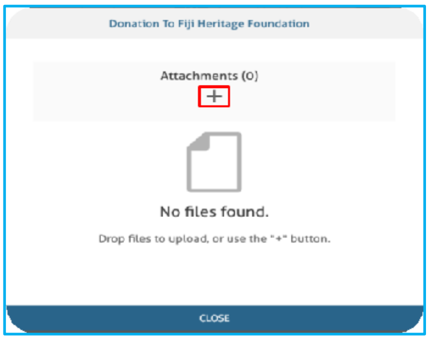


Back to Table Content

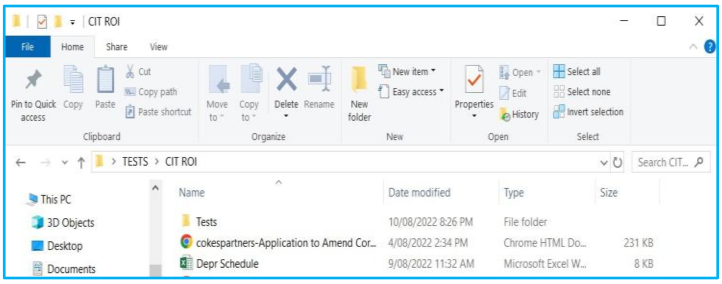
Attachments

Steps to upload documents.

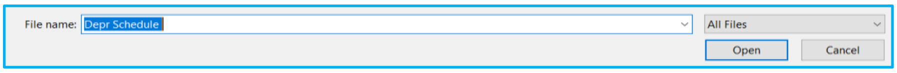
- Click on the paper clip icon
- When the screen below is displayed, click on the add button



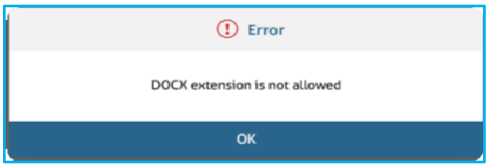
- Browse and select the relevant document from your computer desktop.



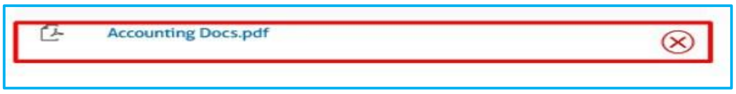
- Click on 'Open' to upload the file.



Note - If a document is not in an approved format, the message below will be displayed. Click on 'OK' and repeat the steps.



- Once uploaded, click on the file name to confirm that it's the correct document.



Note: To remove an attachment, click on the button.

- Once confirmed, click on 'Close'.

Appendix 2 - Filing Obligations

Filing Obligations title

Filing obligations are updated on the day following the end of a tax period. E.g. the CIT filing obligation for the tax year ending 31/12/2025 was displayed in TPOS on 01/01/2026. The return must be filed by 31/03/2026 unless a request for extension of time to file was approved.

The 'Filing Obligations' tile displays the number of returns a taxpayer is required to file. (e.g. VAT, Income Tax, PAYE, FBT etc.):

Filing Status

Note:

- Overdue – filing due date has passed;
- Due - filing period open and last day to file return has not passed;
- Filed - return is filed successfully (and can be amended);
- In processing - return was submitted and is being processed.

Tax Return	Period	Due Date	Status	
Personal Income Tax Return (PIT)	Fiscal Year 2023	31/03/2024	In Processing	>
Personal Income Tax Return (PIT)	Fiscal Year 2024	31/03/2025	Overdue	>
Personal Income Tax Return (PIT)	Fiscal Year 2025	31/03/2026	Due	>

Filing a Return

User will click on the arrow beside the filing status 'due' or 'overdue' to begin filing a return.

Tax Return	Period	Due Date	Status	
Personal Income Tax Return (PIT)	Fiscal Year 2023	31/03/2024	In Processing	>
Personal Income Tax Return (PIT)	Fiscal Year 2024	31/03/2025	Overdue	>
Personal Income Tax Return (PIT)	Fiscal Year 2025	31/03/2026	Due	>

Creating a Filing Obligation

Note –

- A taxpayer must submit a request to file a PIT return which is subject to FRCS approval.
- Once approved a filing obligation for the tax year return applied will be created on TPOS.
- Contact us on 1326 or 3243000 or email info@frcs.org.fj.

- To request, a taxpayer must select the applicable reason and provide evidence.

FIJI REVENUE AND CUSTOMS SERVICE

Appendix 3 - Assets, Liabilities and Equity

Total Assets

This refers to everything a person owns such as cash, equipment, furniture/fixtures and intellectual property. There are two broad categories in a balance sheet:

1. Current Assets - short-term assets that a business uses, replaces and/or converts to cash within a normal operating cycle (usually less than 12 months). Examples are available cash and cash equivalents, accounts receivable, inventory, prepaid expenses and other assets that could be converted to cash in less than one year).

- Enter the value of your assets in the Schedule

Example

Current Assets Schedule

CURRENT ASSETS	VALUE AT YEAR END
Cash in Hand and Cash at Bank	25,913.00
Inventory	3,955.00
Trade debtors, excl. related parties	23,188.00
Receivables from related parties	25,809.00
Other current assets	52,474.00

Note – Inventory line will auto-populate the COGS line of the Income Statement.

2. Non-Current Assets - long-term (fixed /capital) assets used for years, therefore are those that a business can expect to use, replace and/or convert to cash beyond the normal operating cycle (at least 12 months). Examples are land and buildings, equipment, furniture and fittings, vehicles, - investments, patents, goodwill.

- Enter the value of your non-current assets in the Schedule.

Note: If land on which a building has been erected is not recorded separately, put the total value of land and building in the building return line.

Example

Non-current Assets Schedule

NON CURRENT ASSETS	VALUE AT YEAR END
Land	20,000.00
Building	80,000.00
Plant, machinery and equipment	41,304.00
Furniture and fittings	10,000.00
Motor vehicles	60,799.00
Intangible assets	0.00
Investment in related parties	0.00
Other non-current assets	22,283.00

Total Liabilities

This refers to legal debts a person owes to third-party creditors. They can include accounts payable and loans. The two broad categories of liabilities that appear on the balance sheet:

1. Current Liabilities - short-term liabilities which must be paid within 12 months. Examples include - accounts payable, short-term debt, dividends, notes payable, income taxes owed.

- Enter the value of your current liabilities in the Schedule

Example

Current Liabilities Schedule

CURRENT LIABLITIES	VALUE AT YEAR END
Trade creditors, excl. related parties	11,964.00
Payables to related parties	55,888.00
Dividend payable	7,543.00
Short-term loans	8,784.00
Other current liabilities	32,687.00

2. Non-Current Liabilities - long term liabilities that are payable beyond 12 months. Examples include long- term loans and lease obligations, bonds payable and deferred revenue.

- Enter the value of your non-current liabilities in the Schedule

Example

Non-current liabilities Schedule

NON-CURRENT LIABLITIES	VALUE AT YEAR END
Long-term loans	93,735.00
Other non-current liabilities	47,977.00

Total Equity

- Enter the total equity value in the 'Capital' line.

Note – some lines may not be applicable therefore should be left blank.

Example

Total Equity Schedule

DESCRIPTION	VALUE AT YEAR END
Capital	
Retained earnings	
Asset revaluation reserve	

FIJI REVENUE AND CUSTOMS SERVICE

Appendix 4 - Non-Allowable Deductions Explanatory Notes

1. **Depreciation Charged in Accounts** - A deduction is allowed for the yearly decline in value of a depreciating asset. The accounting depreciation must be added back as the amount for tax purposes will be included in the allowable deductions line. Read *SIG 021/04.*

2. **Donations and Subscriptions** - any amount not incurred for the purpose of earning profits including donations to approved charities for which a deduction can be claimed in the 'Allowable Deductions' line *(Part I of this Guide)*.

3. **Income Taxes, Social Responsibility Tax, Capital Gains Tax** - these expenses are not incurred for the purpose of earning profits, therefore not deductible. Note - Fringe Benefit Tax (FBT) is an allowable expense with effect from 1 August 2020.

4. **Fines and Penalties** - these are not incurred for business purposes therefore not deductible.

5. **Legal Expenses** - not deductible if capital in nature or not incurred for the purpose of trade/business.

6. **Addition to Provisions and Reserves** - a provision for expenses not incurred yet is not deductible.

7. **Gain on Disposal of Depreciable Asset** - upon the sale of a depreciable asset, both the depreciation recapture (balancing charge) and any gain above cost on disposal is treated as income.

8. **Loss on Disposal of Assets for Accounting Purpose** - this must be added back as the amount for tax purposes will be included in the allowable deductions line (any uncategorised income of the business must be entered in 'Other Income' return line 16 in the income statement.

9. **Unrealised Exchange Losses** – this must be added back as only realised losses are deductible.

10. **Forgiven Commercial Debts Owed by Associates** - the amount of debt forgiven by an associate is taxable income. Note: debts forgiven in the period 1 April 2020 – 31 December 2022 are excluded. *Read SIG 2021/26.*

11. **Capital Expenditure** - this is not deductible except as provided under the Income Tax Act. For example, the purchase of assets to be used in a business is capital expenditure however, a deduction of 100% or more may be allowed as an incentive for some industries.

12. **Impairment Loss** - unrealized losses are not deductible.

13. **Preliminary Expenses** - these are incurred before a business is set up therefore is capital in nature. Certain 'pre-commencement expenses' are allowable for business intangibles with effect from 1 January 2016.

14. **Fair Value Losses on Assets and Liabilities** - unrealized losses are not deductible.

15. **Audio Visual Production Income** - this income is taxable.

16. **Amortization of Business Intangibles** - accounting amortization must be added back as the amount for tax purposes will be included in the allowable deductions line.

17. **Salaries and Wages Expense** - this applies when PAYE required to be withheld has not been paid to the CEO. Section 22 (2) defers the deduction until the withholding tax has been paid.

Example

Income Statement – salary/wage expense	Income tax applicable	PAYE deducted and paid to CEO	Amount of salary/wage expense to add back due to unpaid PAYE
$31000	$180	$80	$31000

18. **Expenditure or Loss of a Domestic or Private Nature** - applies to any non-business expense or loss.

Expenses incurred partly for business and partly for private/domestic purposes, may be apportioned.

19. **Expenditure Incurred to Derive Exempt Income** - If exempt income is included in your Income Statement, add back the expenses as they are not deductible. An amount incurred partly to derive an amount included in taxable income and partly for exempt income, must be apportioned.

20. **Interest Expense** - this applies to interest paid but for which any withholding tax applicable has not been paid to the CEO.

21. **Expenditure or Loss in Computing Various Gains and Losses** - this is intended to prevent double claims for any expenditure or loss already taken into account to determine a net gain/loss.

22. **Trading Stock Adjustment** - this applies to an adjustment required for differences between opening and closing stock values.

23. **Financial Lease Adjustment** - interest derived by a lessor is taxable.

24. **Long Term Contract Adjustment** - this applies to income from contracts that fall under Section 42 of the Income Tax Act.

25. **Contributions to Non-Approved Funds** - all retirement funds are non-approved funds except the Fiji National Provident Fund and a CEO-approved fund.

26. **Inducement Payment made to Public Officers** - no deduction is allowed for payments which constitute a criminal offence under the *Crimes Act 2009*.

27. **Royalty, Insurance Premium, Management Fees, Natural Resource Amount, Fees for Professional and other Independent Services and Equipment Lease Rental Recharge Expenses paid to Non-Residents** - this is not deductible if incurred for a non-business purpose; or if non- resident withholding tax has not been paid to the CEO.

28. **Commission Expenses Paid for the Provision of Insurance or the Sale of Property and Payments under Contracts for Services** - this is not an allowable expense if incurred for a non-business purpose or if Provisional Tax is applicable and has not been paid to the CEO.

29. **Contributions to Tourism Fiji** - add back the amount contributed to Tourism Fiji in the tax year. This will auto-populate the corresponding 'Allowable Deductions' line with the 150% claimable amount.

Example

Expense amount	Amount to add back in 'Non allowable deductions' line	Allowable deductions line (auto-populated)
$145000	$145000	$217500 ($145000 x 150%)

30. **South Pacific Island Countries Export Marketing Expenditure** - add back the amount expensed in the tax year up to $250,000 (maximum amount to claim a deduction). This will auto-populate the allowable deduction line with the 150% claimable amount.

Example

Expense amount	Amount to add back in 'Non allowable deductions' line	Allowable deductions line (auto-populated)
$145000	$145000	$217500
$266000	$250000 (max)	$375000

31. **Expenditure on Application Design and Software Development Incurred by ICT Start-Ups** - add back the amount of capital expenditure incurred during the tax year if included in your Income Statement. This will auto-populate the allowable deduction line with the 150% claimable amount.

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Example

Expense amount	Add back adjustment in 'Non allowable deductions' line	Allowable deductions line (auto-populated)
$145000	$145000	$217500 ($145000 x 150%)

Note - If the expense is not included in your Income Statement, no adjustment is required and the claim for 150% deduction is to be made in the 'Other Allowable Deductions' line.

32. **Gain from Venture, Concern, Profit-making Undertaking or Scheme** – the term 'business' in Section 2 of the Income Tax Act includes the carrying on or carrying out a venture, concern undertaking or scheme. The amount treated as income is the net gain (gross proceeds derived from the venture, concern, undertaking or scheme less expenditures or losses incurred in conducting the venture, concern, undertaking or scheme

33. **Gain on Disposal of an Asset Held on Revenue Account** - the net gain derived on the disposal of an asset held on revenue account in carrying on a business.is taxable income.

    Note – this does not apply to trading stock or assets acquired venture concern undertaking or scheme. The amount treated as income is the net gain arising from the disposal (gross proceeds less allowable expenses)

34. **Net Gain from Disposal of an Asset Acquired for Disposal at a Profit** – This is classified as 'property income' and is to be included in calculating a person's chargeable income. The amount treated as income is the consideration for the disposal of the asset reduced by the cost of the asset at the time of disposal.

35. **Forfeited Deposits and Instalments on Capital Assets** - any part of a deposit or instalment that is not refunded to a customer/client is taxable income.

36. **Others** - any expense item that does not fall in a specific category.

Note - for the 'Others' line:

- click on the schedule icon;
- click on 'Add New';
- enter description of expense to be adjusted;
- enter the amount of expense;
- click on 'confirm';
- check that the 'Others' return line is filled

Appendix 5 - Allowable Deductions Explanatory Notes

Note - To complete a schedule either:
(1) click on 'Add New' and enter details directly in the relevant fields; or
(2) click on 'Download template', complete the excel template then click on 'import file' - this will populate the fields in the schedule.

1. **Allowable Depreciation** - A deduction is allowed for the yearly decline in value of a depreciating asset. The decline in value starts when first used or is ready for use. The amount of deduction is reduced by the number of days in use or if partly used for a non-taxable purpose. *Read SIG 2021/04*.

Complete the Schedule.

Information required.

Method of Depreciation – Straight Line or Diminishing Value Note - Depreciation rate will be auto filled based on entries in the Schedule							
Asset	Category	Registration no. e.g. Vehicles	Acquisition Date	% of Use in the Business	No. of Days in Use	Cost of Asset	Opening WDV

Note –
1. Land is not depreciable there is not included in the depreciation schedule
2. Use the 'Other Allowable Deductions' Schedule if you wish to claim the full cost of depreciable assets costing up to $10,000 acquired during the tax year. Attach

2. **Family Care Leave Incentive** - An eligible person can claim 150% of the salary/wages expense for approved Family Care Leave. Read *SIG 2022/03*. Enter the allowable amount and attach your calculations.

Example

Salary /wage expense	**Calculation of allowable deduction**	**Amount to enter in deductions line**
$248	$248 x 150% = $372	$124 ($372 - $248)

3. **Paternity Leave Incentive** - An eligible person can claim 150% of the salary/wages expense for approved Paternity Leave. Read *SIG 2022/03*. Enter the allowable amount and attach your calculations.

Example

Salary /wage expense	**Calculation of allowable deduction**	**Amount to enter in deductions line**
$248	$248 x 150% = $372	$124 ($372 - $248)

4. **Maternity Leave Incentive** - An eligible person can claim 200% of the salary/wages expense for approved Maternity Leave. Read *SIG 2022/03*. Complete the Schedule.

Example

Tax Year	**Salary /Wage Expense**	**Calculation of Allowable Deduction**	**Amount to enter in the Schedule**	**Allowable Deductions line** auto-filled
01/01/2025-31/12/2025	$248	$248 x 200% = $496	$248	$248 ($496 - $248)

Information to provide in Schedule:

Employee's TIN	**Employee's Name**	**Leave Start Date**	**Leave End Date**	**Salary/Wages relating to Maternity Leave**	**Date of Payment**
000000000	Anna	01/02/2025	30/04/2025	$248	Enter date of last payment in the tax year e.g. 02/05/2025

5. **Decrease in Provisions** - Provisions are usually book entry estimates for future losses. A deduction is allowed if a reduction is in respect of allowable revenue expenditure. Enter the allowable amount and attach details of the estimates and calculations.

6. **Export Income Incentive** - Exporters of goods and services can claim a 60% deduction for the tax years 2022 to 2025. For agriculture, fisheries or forestry businesses the deduction is 90% for the tax years 2023 and 2025. Read SIG 2021/31. Enter the allowable amount and attach your calculations.

Example

Tax Year	Export Sales Line	Expenses Relating to Export Sales	Net Export Income	Calculation of Allowable Deduction	Amount to Enter in Allowable Deductions Line
2025	$128653	$55000	$73653	$73653 x 60%	$44191.80

Note - For Gain/Loss on Disposal of Depreciable Asset, do not fill in the excel or the schedule. For this line, please use the "Other Allowable Deductions" line at the end of this Section. You must upload your disposal schedule.

7. **Loss on Disposal of Depreciable Asset** - Applies to assets used in the business. *Read SIG 2021/04*. Complete the Schedule. The return line will be filled based on your entries.

Example

Depreciation Method - Select Straight Line or Diminishing Value
Type of asset e.g. car, table
Asset category - select from drop down list e.g. motor vehicle, furniture.
Registration number - applies to assets that must be registered under another law e.g. motor vehicles
Date purchased e.g. 02/04/2020
Date sold /disposed e.g. 01/08/2022
% used in the business - 100% if wholly used for business purposes, 80%, 70% etc. if also used for non-business purposes
Purchase price e.g. $4000
Written Down Value (WDV) e.g. $3000
Consideration received on disposal e.g. sale price

Year	Cost	Depreciation (25%)	WDV	Sale Price	Gain/(Loss)
2020	$4000	$1000	$3000		
2021		$1000	$2000		
2022				$1500	($500)
Total		$2000			

8. **Gain on Disposal of Depreciable Asset** - Only the amount of gain for tax purposes is taxable, therefore this accounting adjustment is required. Complete the Schedule. The return line will be auto filled based on your entries.

Example

Year	Cost	Depreciation (25%)	WDV	Sale Price	Gain/(Loss)
2023	$4000	$1000	$3000		
2024		$1000	$2000		
2025				$3000	$1000
Total		**$2000**			

Note - For Gain/Loss on Disposal of Depreciable Asset, do not fill in the excel or the schedule. For this line, please use the "Other Allowable Deductions" line at the end of this Section. You must upload your disposal schedule

9. **Reduction of Commercial Rent Covid 19 Incentive** - An eligible person can claim 200% of the reduction in commercial rent charged to tenants before 31 July 2021 and the rent payable in the period 1 August 2021 - 31 July 2022. Read SIG 2021-34. (Note - This incentive only applies for tax years 2021 and 2022).

Enter the allowable amount and attach your calculations.

Example

Rent as at 31/07/2021	Rent as at 31/07/2022	Reduction	Deduction Calculation	Amount to Enter in Allowable Deductions Line
$1200	$900	$300	$300 x 200%	$600

10. **Uniforms made in Fiji** - An eligible person can claim 150% of the cost of uniforms provided free of charge to employees. Complete the Schedule.

Examples

Total Cost of Uniforms	Amount Included in Operating Expense line	Calculation of Allowable Deduction	Amount to Enter in Schedule	Allowable Deductions line auto-filled
(1) $100	$100	$150 ($100 x 150%)	$100	$50 ($150 - 100)
(2) $100	$60 ($40 paid by employees)	$90 ($60 x 150%)	$ 60 ($40 paid by employees)	$30 ($90 - $60)

11. **Employment Incentive for First Time Employees** - An eligible person can claim 300% of the amount of any salary or wages paid to a qualifying employee in the first 12 months starting from the date of appointment, with effect from 1 April 2020. *Read SIG 2021/19*. Complete the Schedule.

Example

Salary/Wage Expense	Calculation of Allowable Deduction	Amount to Enter in Schedule	Allowable Deductions line auto-filled
$12000	$12000 x 300% = $36000	$12000	$24000 ($36000 - $12000)

12. **Unrealized Exchange Gain** - This applies to accounting adjustments for foreign exchange differences on unrealised transactions that are revenue in nature. They are deductible as income has not been earned or accrued. Enter the allowable amount and attach your calculations.

13. **Accelerated Allowance for Depreciation and Improvements (ADA)** - An eligible person can claim ADA instead of normal depreciation on certain assets. Enter the amount claimed and attach your calculations.

Examples

- *Buildings (20% in 5 out of 8 years or 100% in one year) Read SIG 2021/04*
- *Electric vehicle for business purposes – 100% Read SIG 2022/08*
- *New plant and machinery, for manufacturing purposes*
- *Installation of infrastructure in a fixed line new generation network facility*
- *Installation of a renewable energy plant or water storage facility*

Note - For approved tax incentives, use the 'Income Tax Concession' deduction line.

14. **Excess FNPF Employer contribution not exceeding 10%** - An eligible person can claim a 200% deduction for excess FNPF paid in respect of an employee, provided that the additional contribution does not exceed 10% of the employee's total salary or wages. *Read SIG 2021/32*. Enter the allowable amount and attach your calculations.

Example

Amount included in Operating Expense line	Calculation of Allowable Deduction	Amount to enter in Allowable Deductions line
$75	$75 x 200% = 150	$75 (150 – 75)

15. **Employment Incentive for Employee's Training** - An eligible person can claim 150% of employee training costs conducted through an approved training provider. Please enter the TIN provided by the Trainer. *Read SIG 2022/03*. Complete the Schedule.

Example

Approved Trainer's TIN	Amount included in operating expense line	Calculation of Allowable Deduction	Amount to enter in Schedule	Allowable deductions line auto-filled
000000000	$1234	$1234 x 150% = $1851	$1234	$617 ($1851 - $1234)

16. **Cash Donations to Approved Academic or Charitable Institutions** - An eligible person can claim the amount of cash donation (up to $100,000) to an approved academic or charitable institution. The list of approved charities is available in TPOS and on our website: *https://www.frcs.org.fj/wp-content/uploads/2022/01/Approved-Charitable-Institutions-List-as-at-18.01.22.pdf*. Complete the Schedule and attach proof of payment – select recipients name from the drop-down list, enter amount and attach proof of payment.

Example

Donation in a tax year	Amount included in operating expense line	Add back adjustment in non- allowable donations line	Amount to enter in Schedule	Amount auto-filled in allowable deductions line
(1) $120,000	$120,000	$120,000	$100,000 (max)	$100,000
(2) $80,000	$80,000	$80,000	$80,000	$80,000
(3) $110,000	0	0	$100,000 (max)	$100,000

17. **Cash Donation to Sporting Entity** - An eligible person can claim 150% of the amount of cash donation to a sporting entity recognised by the Fiji National Sports Commission. Complete the Schedule and attach proof of payment.

Example

Amount included in operating expense line (e.g., advertising or promotional expense)	Calculation of allowable deduction	Add back adjustment in non-allowable donations line	Amount to enter in Schedule	Amount auto filled in allowable deductions line
$1234	$1234 x 150% = 1851	$1234	$1234	$1851 (1234 x 150%)

18. **Cash Donation to Fiji Heritage Foundation** - An eligible person can claim 150% of the amount donated. Complete the Schedule and attach proof of payment.

Example

Amount included in operating expense line	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto filled in allowable deductions line
$1234	$1234 x 150% = 1851	$1234	$617 (1851 (1234 x 150%) - 1234)

19. **Cash Donation to Poverty Relief Fund for Education** - An eligible person can claim 200% of the allowable amount donated provided it is more than $50,000. Complete the Schedule and attach proof of payment.

Example

Amount included in operating expense line	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto filled in allowable deductions line
$54000	$54000 x 200% = $108000	$54000	$54000 (108000 – 54000)

20. **Cash Donation of Computers to Schools** - An eligible person can claim a deduction for the cost of computers, laptops and tablets between 10,000 and 100,000 donated to schools registered with the Ministry of Education. The allowable deduction is as follows:
    a. 200% for schools in remote areas;
    b. 150% for schools in non-remote areas.

Complete the Schedule and attach details of computer costs and recipients.

Example

Location of school	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto filled in allowable deductions line
Remote school	$54000 x 200% = $108000	$54000	$108000
Non remote school	$54000 x 150% = $81000	$54000	$81000

21. **Cash Donation to Disaster Rehabilitation Fund** - An eligible person can claim 150% of the donated (minimum donation $10,000 and maximum $100,000 in a tax year). Complete the Schedule and attach proof of payment.

Amount included in operating expense line	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto filled in allowable deductions line
(1) $10000	$15000 ($10000 x 150%)	$10000	$5000 ($15000 - $1000)
(2) $120000	$150000 ($100000 x 150%)	$100000 (max)	$50000 ($150000 - $100,000)

22. **Cash Donation to Approved Government Housing Projects for Squatters** - An eligible person can claim 150% of the claimable amount donated (maximum 50,000). Complete the Schedule and attach proof of payment.

Examples

Amount included in operating expense line	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto filled in allowable deductions line
(1) $30000	$30000 x 150% = $45,000	$30000	$15000 ($45000 - $30,000)
(2) $60000	$50000 x 150% = $75,000	$50,000 (maximum)	$25000 (75000 - 50,000)

23. **Cash Donations to Covid 19 Pandemic Reserve Fund** - a person is allowed a 300% deduction for a cash donation to a government fund established to respond to the COVID-19 pandemic on or after 1 April 2020.

Example

Amount included in operating expense line	Calculation of allowable deduction	Amount to enter in deduction line
$1000	$1000 x 300% = $3000	$2000 ($3000 – $1000)

24. **Cash Sponsorship of not less than $250,000 to Counter Ruck Pte Limited (Fijian Drua)** - A person is allowed a 200% deduction for cash sponsorship of $250,000 or more to the company that owns and operates the Fijian Drua Team. Enter the allowable amount and attach proof of sponsorship.

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Example

Amount included in operating expense line	Calculation of allowable deduction	Amount to enter in deduction line
$255000	$255000 x 200% = $510000	$255000 ($510000 – $255000)

25. **Donations To Accredited Start-Up Support Program** – An eligible person can claim a 150% tax deduction for cash donations made on or after 1 August 2025 to any accredited start-up support programme. This applies to accredited start-up incubator, accelerator and entrepreneurship programmes conducted by the Ministry for Trade. To support a claim, the eligible person must attach a letter from the Ministry for Trade with details of the relevant accredited program and the amount donated. Read SIG Income Tax – National Budget Amendments 2025-2026

Example

Amount Donated	Calculation of allowable deduction	Amount to enter in deduction line
$5000	$5000 x 150% = $7500	$7500

26. **Donations To Public Health** – An eligible person can claim a 100% tax deduction for cash donations made on or after 1 August 2025 to a health centre, a nursing station, an aged care facility, an orphanage, and/or a drug rehabilitation centre. The eligible person claiming the deduction must hold an official receipt as proof of payment. Read SIG Income Tax – National Budget Amendments 2025-2026

Example

Amount Donated	Calculation of allowable deduction	Amount to enter in deduction line
$10000	$10000 x 100% = $10000	$10000

27. **Cash Sponsorship Of Not Less Than $250,000 To National Rugby League Bid** – An eligible person can claim a 200% tax deduction for cash sponsorship made on or before 1 August 2024 and not less than $250,000 made to Rugby League Bid (Fiji) Pte Ltd.

Example

Amount Donated	Calculation of allowable deduction	Amount to enter in deduction line
$300,000	$300,000 x 200% = $600,000	$600,000

28. **Donation to Farmers Disaster Relief Emergency Fund Account** - An eligible person can claim 200% of the claimable amount donated (minimum 10,000). Complete the Schedule and attach proof of donation.

Example

Amount included in operating expense line	Calculation of allowable deduction	Amount to enter in Schedule	Amount filled in deduction line
$10000	$10000 x 200% = $20000	$10000	$20000

29. **Amortisation of Business Intangibles** - This applies to the decline in the value of a person's business intangibles for a tax year. Complete the Schedule.

Information required.

Asset		Amorti-sation Rate		Useful Life (Years)	% used to derive income	No. of days in use	Cost of asset	Opening Written Down value		Closing Written Down Value

30. **Salaries and Wages Expense (Section 22 (2))** - if an amount of gross salary /wages was added back in

the non-deductible line due to non-payment of PAYE, enter adjustment details in the Schedule.

Information required

Salaries /wages paid (except salary/wages exempt from PAYE)
Salaries/wages paid which is exempt from PAYE
Total salaries/wages
Salary /wages from which taxes have been deducted
Total salaries/wages deductible

31. **Salary and Wages for Covid 19 Quarantined/Isolated Employees** - An eligible person can claim 300% of the amount of salary or wages paid to a qualifying employee in the period 1 April 2020 - 31 December 2022. *Read SIG 2020/47.* (Note - This incentive only applies for tax years 2020 - 2022).

Example

Salary /wages expense	Calculation of allowable deduction	Amount to enter in deduction line
$5000	$5000 x 300% = $15000	$10000 ($15000 – $5000)

32. **Interest Expense-Section 22 (2)** - if an amount of gross interest was added back in the non-deductible line due to non-payment of RIWT, enter adjustment details in the Schedule.

Information required

Recipients TIN	Recipient's Name	Interest Amount	Date of Payment	Exempt from Withholding Tax?	Exemption Reason

33. **Employment Incentive for Work Placements** - An eligible person can claim 300% of salary/wages paid to a qualifying employee who is also a student, for a period of up to 6 months in a 12-month period. This incentive is available between 1 August 2016 and 31 December 2023. Complete the Schedule.

Example

Salary/wage expense	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto-filled in allowable deductions line
$1234	$1234 x 300% = $3702	$1234	$2468 ($3702 – $1234)

34. **Employment Incentive for Part-Time Workers** - An eligible person can claim 300% of the amount of any salary or wages paid to a student for employment of the student in an area related to the student's area of study for a period not exceeding 3 months in a 12-month period. Complete the Schedule.

Example

Salary/wage expense	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto-filled in allowable deductions line
$1234	$1234 x 300% = $3702	$1234	$2468 ($3702 – $1234)

35. **Employment Incentive for Persons with Disabilities** - An eligible person can claim 400% of the salary/ wages paid to a person with a disability, for a consecutive period of 3 years. Complete the Schedule and attach details of the payees and payments.

Example

Salary/wages expense	Calculation of allowable deduction	Amount to enter in Schedule	Amount auto-filled in allowable deductions line
$1234	$1234 x 400% = $4936	$1234	$3702 (4936 – 1234)

36. **Hire of Local Artists on Full Time Basis** - A hotel or resort carrying on business in Fiji can claim a deduction for 150% of the amount of any salary or wages paid for the employment of a local artist (craftsperson, dancer or musician). *Read SIG 2020/47*. Enter the allowable amount and attach your calculations.

Example

Salary/wages expense	Calculation of allowable deduction	Amount to enter in allowable deduction line
$1234	$1234 x 150% = $1851	$617 (1851 – 1234)

37. **Tax Incentives for Tour Operators** – An eligible person can claim a 25% tax deduction for new capital expenditure exceeding $100,000 made on or before 1 August 2025 to set up a new non-accommodation tour activity in Fiji. The definition of "tour activity" for this incentive includes beach clubs, diving, snorkeling, trekking, surfing, zip-lining, river safaris, kayaking, tubing, water parks, nature tours and specifically excludes an accommodation activity. Read SIG Income Tax – National Budget Amendments 2025-2026.

Example

Set Up cost	Calculation of allowable deduction	Amount to enter in allowable deduction line
$110,000	$110,000 x 25% = $27,500	$27,500

38. **Development or Upgrade of Online Shopping Websites with Integrated Payment Platforms** - An eligible person can claim 200% of the amount of expenses incurred for the development or upgrade of an online shopping website with an integrated payment platform. *Read SIG 2021/34*. Enter the allowable amount and attach your calculations.

Example

Development/upgrade cost	Calculation of allowable deduction	Amount to enter in allowable deduction line
$1234	$1234 x 200% = $2468	$2468

39. **Investment in Fogging Machine** - An eligible person can claim 200% of the cost of investment in a fogging machine used for the purpose of sanitization or decontamination. *Read SIG 2021/34*. Enter the allowable amount and attach your calculations.

Example

Investment cost	Calculation of allowable deduction	Amount to enter in deduction line
$1234	$1234 x 200% = $2468	$2468

40. **Bad Debts** - A taxpayer can claim the amount of a debt that has been written off in its book of accounts. Enter the allowable amount and attach details.

Information to provide

Debtor's TIN	Debtors Name	Amount written off	Reason for write-off

41. **Amortisation of Deferred Grant Revenue** - This refers to accounting adjustments for a reduction in grant (amounts received in advance and recorded as deferred revenue). Enter the allowable amount and attach your calculations.

42. **Reversal of Impairment Loss** - This refers to accounting adjustments on previously recognised impairment loss that no longer exists or has decreased. Enter the allowable amount and attach your calculations.

43. **Royalty, Insurance Premium, Management Fee, Natural Resource Amount, Fees for Professional and Other Independent services and Equipment Lease Rental Recharge Expenses Paid to Non-Residents** - Enter the allowable amount if not included in your Income Statement and attach your calculations.

44. **Commission Expenses Paid for the Provision of Insurance or the Sale of Property and Payments under Contracts for Services** - This is an allowable expense if incurred for business purposes. If not included in your Income statement. Complete the Schedule.

Example

Recipient's TIN	Type of Payment	Amount	Date of payment	Exempt from withholding tax?	Exemption Reason
000000000	Insurance commission	$1234	01/11/2025	Yes/No	

45. **Net Loss from Venture, Concern, Profit-making Undertaking or Scheme** – A net loss incurred in the conduct of a venture or concern in the nature of a trade, commerce, agriculture or manufacture, or in the carrying on or carrying out of a profit-making undertaking or scheme is deductible. A net loss is the amount by which the expenditures or losses exceed the gross proceeds. Enter the allowable amount and attach your calculations.

Example

Nature of Venture, Concern, Profit- making Undertaking or Scheme	Gross proceeds	Expenses	Net loss (Gross proceeds Less Expenses)
Bulk purchase, repair and sale of second-hand furniture	$20000	$25000	$5000

46. **Loss on Disposal of an Asset Held on Revenue Account** – A net loss incurred on the disposal of an asset held on revenue account is deductible. (Note - this does not apply to trading stock or assets acquired under a venture, concern, undertaking or scheme). A net loss is the amount by which the consideration for disposal exceeds the cost of the asset at the time of disposal. Complete the Schedule.

Example - sale of financial assets of a banking or insurance company acquired as an investment

Asset description	Date of purchase	Cost at the time of disposal	Date of disposal	Consideration received	Net loss (Cost of asset at the time of disposal Less Consideration received for the asset)
Shares	15/08/2012	$400000	15/08/2025	$300000	($100000)

47. **Loss from Disposal of an Asset Acquired for Disposal at a Profit** – a net loss incurred on the disposal of an asset acquired for disposal at a profit is deductible only if the person has notified the CEO in writing, within the given timeframe, that the asset was acquired by the person with the purpose or intention of disposal at a profit. A net loss is the amount by which the consideration for the disposal exceeds the cost of the asset at the time of disposal. Complete the Schedule.

Example - Sale of building where it was confirmed that the seller's intention at the time of acquisition was to sell it at a profit.

Asset description	Date of purchase	Cost at the time of disposal	Date of disposal	Consideration received	Net loss (Cost of asset at the time of disposal Less Consideration received for the asset)
Building	15/08/20012	$800000	15/08/2025	$500000	$300000

48. **Contributions to Tourism Fiji** - If you are eligible for this incentive, add-back the amount expensed in the tax year in the 'Non- Allowable Deductions' line. This will auto-populate the allowable deduction line with the 150% claimable amount.

Example

Amount included in operating expense	Add back adjustment in 'Non Allowable Deductions' line	Amount auto filled in allowable deductions line
$145000	$145000	$217500 (145000 x 150%)

49. **South Pacific Island Countries Export Marketing Expenditure** - An eligible person can claim 150 % of the expenditure, not exceeding $250,000. If you are eligible for this incentive, add-back the amount expensed in the tax year. This will auto-populate the allowable deduction line with the 150% claimable amount.

Examples

Amount included in operating expense	Add back in 'Non Allowable Deductions' line	Amount auto filled in allowable deductions line
(1) $145000	$145000	$217500 ($145000 x 150%)
(2) $266000	$250000 (max)	$375000 ($250000 x 150%)

50. **Capital Expenditure Incurred in Respect of an Existing Business in Vanua Levu** - An eligible person can claim 40% of allowable capital expenditure incurred. This does not apply to a business enjoying tax free region incentives. "Capital expenditure" means expenditure of an amount not less than $50,000, excluding the cost of labour, incurred for the purpose of the extension or renovation of buildings located in Vanua Levu used in business. Enter the allowable amount and attach your calculations.

Example

Allowable capital expenditure	Calculation of allowable deduction	Amount to enter in allowable deductions line
$50000	$50000 x 40% = $20000	$20000

51. **Capital Expenditure on Audio Visual Productions (AVP)** - An eligible person can claim a deduction for monies of a capital nature, under a contract by way of contribution to the audio-visual production costs in respect of a qualifying AVP.
    a. in the case of an Fl AVP - 150% of the monies expended; or
    b. in the case of an F2 AVP - 125% of the monies expended.

Enter the allowable amount and attach your calculations.

Examples

Allowable capital expenditure	Calculation of allowable deduction	Amount to enter in allowable deductions line
(1) F1 AVP $50000	$50000 x 150% = $75000	$75000
(2) F2 AVP $50000	$50000 x 125% = $62500	$62500

52. **Capital Expenditure Incurred on Improvements to Land Used for Agricultural or Pastoral Purposes** - A person engaged in any agricultural pursuit and required to make capital improvements to the land under section 9 of the Land Conservation and Improvement Act 1953, is allowed a deduction in respect of any sum spent in that tax year on certain expenses alternatively, the claim can be made in the tax year in which the expenditure is incurred and the next succeeding 4 tax years. *(Refer to Regulation 6, Income Tax (Allowances for Depreciation and Improvements) Regulations 2019*.

Enter the allowable amount and attach your calculations.

Example 1

Capital expenditure incurred in tax year 2025	Amount to enter in allowable deductions line
$150000	$150000

Example 2

Capital expenditure incurred in tax year 2025	2025	2026	2027	2028	2029
$150000	$30000	$30000	$30000	$30000	$30000

53. **Scientific Research Expenditure** – a person is allowed a deduction for expenditure incurred on research activities in the natural or applied sciences field for the development of human knowledge, provided it is for the purpose of deriving taxable business income. Enter the amount allowable and attach details of the research activities and expenditure.

Example

Allowable capital expenditure	Amount to enter if deduction line
Research on developing the person's business or contribution to a scientific research institution to undertake research for the purposes of developing the person's business	Cost of allowable expenses $500000

54. **Investment and Reinvestment in Food Processing, Agriculture Processing, Fisheries or Forestry Business -** An eligible person can claim the amount incurred in a tax year for investment and reinvestment in that business. The business must be engaged in value adding process using at least 50% of local content (materials labour and other prescribed matters) in a food processing, agriculture processing, fisheries or forestry business. Complete the Schedule.

Example

Type of Business	Type of Investment/ Reinvestment Asset	Date	Amount of Investment/Re-investment
Food Processing	Grinding machine	01/10/2025	$50000

55. **Expenditure on Application Design and Software Development Incurred by ICT Start-Ups** - An eligible person can claim 150 % of the capital expenditure. Either add-back the amount expensed in the tax year in the non-allowable deductions line to auto-populate the allowable deduction line with the 150% claimable amount or use the 'Other Allowable Deductions" line if this expense is not included in your profit and loss account.

Example 1

Amount included in operating expense	Add back in 'Non-Allowable Deductions' line	Amount auto filled in allowable **deductions line**
$145000	$145000	$217500 ($145000 x 150%)

Example 2

Capital expense	Amount to enter in 'Other Allowable Deductions' Schedule	Amount auto filled in 'Other allowable **deductions' line**
$145000	$217500	$217500 ($145000 x 150%)

56. **Capitalised Cost of Minerals, Timber and Gravel, and Rights Connected Therewith -** This applies to prospecting expenses or the cost of minerals, timber or gravel or rights, incurred by a holder of a valid mining right, lease or tenement. Enter the allowable amount and attach your calculations.

Example

Allowable capital expenditure	Amount to enter in deduction line
$50000	$500000

57. **Loans Taken for Medical Treatment** - An eligible person taking a loan from a credit or financial institution for the purposes of medical treatment during a tax year will be allowed a deduction on the principal amount and interest. Enter the allowable amount and attach your calculations, loan details and expenditure receipts. *Read SIG 2020-47*.

Example

Loan amount	Expenses supported by receipts	Amount to enter in the deduction line
$20000	$15000 - related expenses $5000 - unrelated expenses	$15000

58. **Filming Equipment Incentive** - An eligible person can claim 200% of the amount of expenses incurred in a tax year on filming equipment imported into Fiji for film-making and audio-visual production. Enter the allowable amount and attach your calculations.

Example

Amount included in operating expense	Calculation of allowable deduction	Amount to enter in the deduction line
$10000	$10000 x 200%	$20000

59. **Share of Gain from Investment in Associates** - enter the allowable amount and attach your calculations.

60. **Exempt Income From Businesses Engaged in Carbon Trading –** the income of businesses engaged in carbon trading is exempt from income tax. Enter the amount of exemption and attach calculations.

61. **Income from Small and Micro Enterprises Engaged in Agriculture, Fisheries or Tourism** – the income from a prescribed activity and where gross income from such activities do not exceed $500,000, is exempt. Enter the amount of exemption and attach your calculations.

Examples

Operating income	Operating expenses line	Add back adjustment for expenses relating to exempt income in non-deductible items	Exempt income deduction line
1)Gross income $500000	$300000	$300000	$200000 (Net exempt income)
2)Gross income $510000	$300000	0	0 (Gross income above $500000)
3) Net income $200000 reported in Farm Income Schedule	0	$0	$200000 (Net exempt income)

62. **Income from a Local Backpacker Operation** - This income is exempt for a local backpacker operation wholly owned by a Fijian Citizen, with an annual gross turnover not exceeding $1,000,000. Enter the amount claimed and attach your calculations.

Examples

Amount included in operating income line	Amount included in operating expense	Add back adjustment for expenses in non-deductible items	Exempt income deduction line
Gross income $800000	$300000	$500000	$300000
Gross income $1,200,000	$300000	0	0 (Gross income above $1,000,000)

63. **Gain from Trading of Shares in a Company Listed on the South Pacific Stock Exchange** - Complete the Schedule.

Information required for the Schedule.

Name of Listed Company (Select from the drop-down list)	TIN of Listed Company	Gross Amount of Gain

64. **Gain on sale subject to Capital Gains Tax** - This applies to income that is separately taxed under the capital gains tax rules. Enter the amount of exempt income and attach your calculations.

Example

Net Rental Income	$ 10000.00
Bank interest	1200.00
Other income	500.00 (Gain on sale of capital asset))
Net Profit Before Tax	11700.00
Exempt income	500.00 (Gain on sale of capital asset))
Chargeable income	$11200.00

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65. **Exempt Mining Income** - The Minister may, by order, specify a reduced tax rate or exemption for mining income of a mining company. For individuals, the holder of a valid mining right, lease or tenement can claim deductions for certain expenses allowed by the CEO - use the 'other deductions' line and attach the CEOs letter to support your claim.

66. **Income of ICT Businesses Granted Licenses after 1 January 2009** – the income of an ICT business granted a license after 1 January 2009 is exempt income for a period of 20 years from the date of issue of the license. This applies to ICT business services such as software development, call centers, customer contact centers, engineering and design, research and development, animation and content creation, distance learning, market research, travel services, finance and accounting services, human resource services, legal services, compliance and risk services or other administration services.

67. **Interest from Financial Instruments of the Fiji Government, State Owned Entity or Statutory Authority** - This applies to the interest received by private companies except financial institutions. Enter the amount claimed and attach the interest statement.

Name of Instrument Issuing Authority	Amount of Interest	Date of Receipt

68. **Interest Derived from a Loan Charged on the Public Revenue of Fiji** - This applies to income that is exempt under a Ministerial Order. Enter the amount claimed and attach the interest statement and exemption order.

69. **Income Tax Concessions** - This applies to any tax concession approved by the Minister. Concession details with approval numbers will be visible to eligible taxpayers in the Schedule provided. Complete the Schedule.

Type of concession	Approval Number	Amount

70. **Others** - Use this line for any adjustments that do not fall in a specific category. Example, a 200% tax deductions can be claimed by a persons making a donations to a fund established by Government for Girmit Day or Ratu Sukuna Day celebrations. Complete the Schedule and attach calculation details.

Example

Description	Amount	Attachment
200% deduction for cash donation made to the Government Fund for the Girmit Day Celebration	$20000	Sponsorship details

FIJI REVENUE AND CUSTOMS SERVICE

Appendix 6 - Losses Explanatory Notes

A taxpayer has a net loss if allowable deductions for a tax year exceed total gross income for that year. The rules for offsetting losses against income from other sources is as follows.

- **Foreign losses** – this can be carried forward for 4 years and is available for set off against taxable foreign income only.
- **Domestic losses** - if a net loss is not fully offset against other income (including employment income up to $20000), it can be carried forward for 8 years.

Example for offsetting of losses.

Business loss for 2025 will be first off set against profit from other income then employment income.

Ex 1

Rental loss	31000
Taxi profit	8000 (Business loss available for offset ($8000)
Employment income	50000 (Business loss available for offset $20000)
Chargeable income	30000 ($58000 - $28000)
Loss available for c/f	3000

Ex 2

Rental loss	31000
Taxi profit	8000 (Business loss available for offset ($8000)
Employment income	100000 (Business loss available for offset $20000)
Chargeable income	77000 ($108000 - $28000)
Loss available for c/f	3000

Ex 3

Rental loss	31000
Taxi profit	22000 (Business loss available for offset ($22000)
Employment income	100000 (Business loss available for offset $9000)
Chargeable income	91000 ($122,000 - $31000)
Loss available for c/f	0

- **Losses in respect of Exempt Income** - a net loss in respect of income that is exempt for tax purposes is not available for offset against other income in the current or future years. If such income is included in the Income Statement, expenses must be added back in the non-deductible items and the exempt amount included in the exempt income deduction line.
- **Losses resulting from ADA for buildings** - a taxpayer is not permitted to carry forward any loss resulting from a claim for ADA as a deduction against any other trade, business or employment.

Note

For further guidance on carry forward of losses see SIG 2019/22

For further guidance on offsetting of business losses see SIG 2020/14

Appendix 7 - Foreign Tax Credit Explanatory Notes

Net foreign sourced income included in chargeable income - $5000
Foreign tax paid - $1250

Average tax rate = Tax payable /chargeable income x 100/1
= 80198.80/432994 x 100/1
= 18.52%

Calculation of Foreign Tax Credit

Fiji Income tax payable on taxable foreign income = Average tax rate x Net foreign income
= 18.52% x FJD$5000
= $926

FOREIGN TAX CREDIT

DESCRIPTION	INCOME TAX (FJD)
Foreign Tax Rate (%)	18.52
Allowable Foreign Tax Credit	926.00

Note – Foreign Tax Credit is the lesser of Foreign Tax paid and Fiji tax payable on foreign income

In this example:

Foreign Tax Paid - $1250

Fiji Tax Payable on Foreign Income - $926

Foreign Tax Credit is $926 as it is lesser than $1250

End

In case you are facing any problems or you have specific queries related to your particular circumstances you can contact us through the following:

1326 or send an email to **info@frcs.org.fj** and/or **education@frcs.org.fj**
FRCS will be happy to assist you.

Browser Compatibility

TPOS works best on **Google Chrome.** It will also work on other popular web browsers except for Internet Explorer. You must also have **JavaScript enabled** in your browser. For the best user experience, we advise you to keep your **browser updated to the latest available version.**