



YOUR RIGHTS AS A TAXPAYER IN FIJI



These rights are protected by law. FRCS is committed to treating you fairly, protecting your information and applying the law as it should be.



1

RIGHT TO OBJECT AND APPEAL

You can object to a tax assessment or decision. If not satisfied, you can appeal to the Tax Tribunal or the courts.

Legal basis: Tax Administration Act 2009 (ss. 16-17).

2

RIGHT TO PAY ONLY THE CORRECT AMOUNT

You only pay the amount of tax that is legally due. You can ask FRCS to amend or correct an assessment if it is wrong.

Legal basis: Tax Administration Act 2009 (ss. 11).

3

RIGHT TO CONFIDENTIALITY OF INFORMATION

Your tax information is confidential. It will not be disclosed except as allowed by law. Breaches can attract penalties.

Legal basis: FRCS Act 2009 (ss. 52).

4

RIGHT TO PRIVACY AND LAWFUL TREATMENT

FRCS may request information or conduct audits only for lawful purposes and in accordance with the law.

Legal basis: Tax Administration Act 2009 (ss. 36-37).

5

RIGHT TO REPRESENTATION

You can appoint a tax agent, accountant, lawyer or other authorised representative to act for you.

Legal basis: Tax Administration Act 2009 (ss. 41).

6

RIGHT TO FAIR AND LAWFUL COLLECTION ACTION

FRCS has powers to recover taxes owed but must follow legal process. You can make payment arrangements and challenge unlawful recovery actions.

Legal basis: Tax Administration Act 2009 (ss. 23).

YOUR OBLIGATIONS



File your
returns on time



Keep proper
records
(generally for 7 years)



Pay your
taxes when due



Rights and obligations work together
for a fair and trusted tax system in Fiji.



IMPORTANT NOTE

This information is for general guidance only.
In the event of any inconsistency, the law prevails.