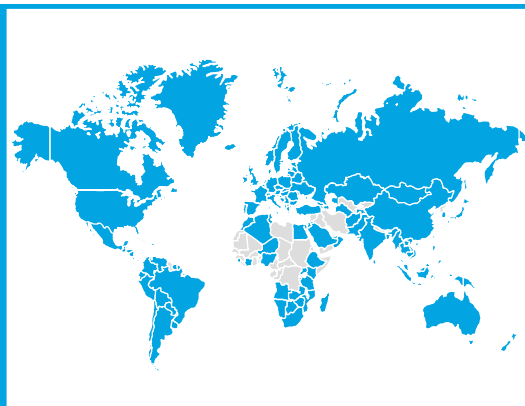


EXPATRIATES

Fiji

Tax facts for international assignees - Outbound



INCOME TAX: WHO IS LIABLE

Fiji residents and non-residents are generally subject to Income Tax, Social Responsibility Tax and Environmental and Climate Adaptation Levy.

For tax purposes, individuals are treated as either “resident” or “non-resident” in Fiji and are subject to resident tax rates or non-resident tax rates, as applicable.

A person is treated as tax resident if the individual:

- Resides in Fiji
- Is domiciled in Fiji unless the individual has a permanent place of abode outside Fiji
- Is present in Fiji for a period of, or periods amounting in aggregate to, 183 days or more in any twelve-month period
- Is an employee of the Government posted abroad.

The definition of “resident” specifies three tests, namely:

- Common Law test
- The Domicile test
- 183-day test.

Outbound expatriates

Outbound expatriates are generally classified as non-residents for tax purposes and are generally liable for tax at the non-resident tax rates in respect of income accruing in or derived from Fiji sources only.

Tax year

The tax year for individuals is the calendar year. Alternate fiscal years are not permitted.

Tax treaties

Fiji has Double Tax Agreements with number of countries, and the taxation position for international assignees may be impacted by these tax treaties in certain circumstances.

INCOME TAX RATES

Resident

Chargeable income (\$)	PAYE tax payable (\$)	Social Responsibility Tax (SRT) Payable (\$)	Environment and Climate Adaptation Levy (ECAL) Payable (\$)
0-30,000	Nil	Nil	Nil
30,001 - 50,000	18% of excess over 30,000	Nil	Nil
50,001 - 270,000	3,600 + 20% of excess over 50,000	Nil	Nil
270,001 - 300,000	47,600 + 20% of excess over 270,000	13% of excess over 270,000	10% of excess over 270,000
300,001 - 350,000	53,600 + 20% of excess over 300,000	3,900 + 14% of excess over 300,000	10% of excess over 270,000
350,001 - 400,000	63,600 + 20% of excess over 350,000	10,900 + 15% of excess over 350,000	10% of excess over 270,000
400,001 - 450,000	73,600 + 20% of excess over 400,000	18,400 + 16% of excess over 400,000	10% of excess over 270,000
450,001 - 500,000	83,600 + 20% of excess over 450,000	26,400 + 17% of excess over 450,000	10% of excess over 270,000
500,001 - 1,000,000	93,600 + 20% of excess over 500,000	34,900 + 18% of excess over 500,000	10% of excess over 270,000
1,000,001 +	193,600 + 20% of excess over 1,000,000	124,900 + 19% of excess over 1,000,000	10% of excess over 270,000

Non-Resident

Chargeable income (\$)	PAYE tax payable (\$)	Social Responsibility Tax (SRT) payable	Environment and Climate Adaptation Levy (ECAL) Payable (\$)
0-30,000	20% of excess of 0	Nil	Nil
30,001 - 50,000	6,000 + 20% of excess over 30,000	Nil	Nil
50,001 - 270,000	10,000 + 20% of excess over 50,000	Nil	NIL
270,001 - 300,000	54,000 + 20% of excess over 270,000	13% of excess over 270,000	10% of excess over 270,000
300,001 - 350,000	60,000 + 20% of excess over 300,000	3,900 + 14% of excess over 300,000	10% of excess over 270,000
350,001 - 400,000	70,000 + 20% of excess over 350,000	10,900 + 15% of excess over 350,000	10% of excess over 270,000
400,001 - 450,000	80,000 + 20% of excess over 400,000	18,400 + 16% of excess over 400,000	10% of excess over 270,000
450,001 - 500,000	90,000 + 20% of excess over 450,000	26,400 + 17% of excess over 450,000	10% of excess over 270,000
500,001 - 1,000,000	100,000 + 20% of excess over 500,000	34,900 + 18% of excess over 500,000	10% of excess over 270,000
1,000,001 +	200,000 + 20% of excess over 1,000,000	124,900 + 19% of excess over 1,000,000	10% of excess over 270,000

SOCIAL TAX RATES

Fiji has a superannuation fund namely, Fiji National Provident Fund (FNPF).

For outbound expatriate employees, contributions to FNPF is not mandatory. However, outbound expatriate may continue to make FNPF contributions voluntarily, whereby the employer makes a 10% contribution on the gross earnings and 8% is contributed by the employees.

For further information and to register for future updates contact expat@bdo.global

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