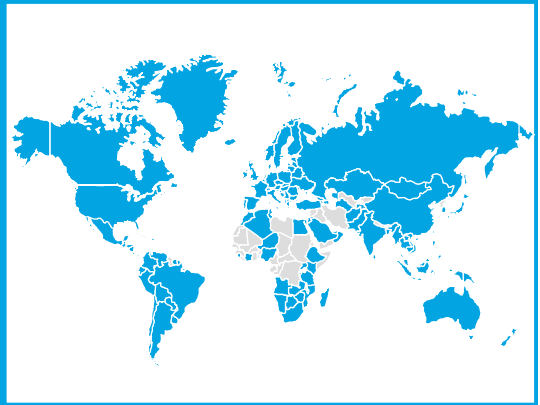


INPATRIATES

Fiji

Tax facts for international assignees - Inbound



INCOME TAX: WHO IS LIABLE/RESIDENCY

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.

Temporary residents

Temporary residents are Individuals and inbound expatriates who are resident solely or mainly for the purpose of engaging in employment in Fiji under a contract of employment of not more than 3 years, but not including a Fiji Citizen or permanent resident of Fiji.

For temporary residents, foreign income other than employment income, is exempt for tax purposes in Fiji. Temporary residents also undergo the residency test and are taxed accordingly.

Inbound expatriates

Inbound Expatriates undergo the residency test but are generally treated as “tax resident” when they remain in Fiji for more than 6 months and are taxed on income from employment and any other income sourced in Fiji.

They are also classified as temporary residents if employment in Fiji is less than 3 years.

Inbound Expatriates whose permanent place of abode is outside Fiji and who are in Fiji mainly for employment are generally not taxed on income derived outside Fiji.

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.

REGISTRATION / FORMALITIES

A Tax Identification Number (TIN) is a form of identification for tax purposes. Expatriates must register with Fiji Revenue & Customs Service and obtain a TIN.

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, Fiji National Provident Fund (FNPF). Employers and employees are required to make contributions to FNPF at 10% and 8%, respectively. Employer's contribution of 10% is not subject to tax.

Inbound expatriate employees have option to register and make contribution to this fund. Alternatively, they can continue to make contributions in their home country.

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

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