

TAXtimes

“Global in touch, **LOCAL IN REACH**”

“REMINDER”

PROVISIONAL TAXES DUE

30TH APRIL 2017

This issue highlights the **Provisional Taxes** due for payment to the Fiji Revenue & Customs Authority on or before **30th April, 2017**.

Any person deriving income, other than a company (other than income from emoluments as defined in section 110(b) of ITA), is liable to pay provisional tax. Provisional tax is an amount equal to the tax assessed on the income of the immediate preceding income year payable in three installments. The amount of each installment shall be one-third of the amount ascertained and paid as follows:

- **1st Instalment** – **30th April**
- **2nd Instalment** – **31st August**
- **Final Instalment** – **30th November**

This is general information and not a substitute for full professional advice.

Should you have any questions in relation to this newsletter please do not hesitate to contact, Sanjay Ram or Atnesh Prasad.

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