

TAXtimes

“Global in touch, **LOCAL IN REACH**”

“REMINDER”

PROVISIONAL TAXES DUE

31st AUGUST 2017

This issue highlights the **Provisional Taxes** due for payment to the Fiji Revenue & Customs Services on or before **31st August, 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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