

PUBLIC FINANCE**4.5 SOURCE OF REVENUE COLLECTIONS BY FIJI REVENUE AND CUSTOMS AUTHORITY
[FJD000]**

Period	Personal Tax	Company Tax	Dividend Tax	PAYE	Hotel Turnover Tax	Land Sales Tax	Other Tax*	Miscellaneous Services	Value Added Tax	Total**	
Yearly											
1994	15,942	86,341	11,748	105,689	108	84	2,237	257	243,534	465,949	
1995	16,746	99,002	13,543	108,525	3	49	1,753	621	228,498	468,743	
1996	16,169	100,810	12,516	117,203	1	46	2,163	993	212,329	462,230	
1997	16,559	94,894	12,473	129,289	202	104	2,216	526	254,931	511,194	
1998	19,420	84,593	13,847	145,477	263	44	2,105	664	282,861	549,290	
1999	24,590	112,043	17,588	144,275	420	224	1,901	617	307,802	609,466	
2000	16,012	135,392	14,226	139,640	-	54	3,050	710	207,848	516,932	
2001	18,616	121,800	8,822	132,084	-	40	5,506	411	252,223	539,502	
2002	17,295	116,195	10,359	148,491	-	64	5,119	346	276,693	574,562	
2003	18,679	121,002	11,563	155,093	-	281	7,096	355	369,920	683,989	
2004	25,758	127,225	10,831	175,703	-	452	6,712	324	411,193	758,198	
2005	28,986	147,551	13,211	180,403	-	1,985	7,038	359	416,200	795,733	
2006	34,627	172,498	16,592	215,163	8,392	3,594	10,905	321	469,760	931,852	
2007	40,760	188,038	29,286	213,136	13,590	682	10,998	313	464,171	947,384	
2008	34,062	198,293	35,851	200,338	22,666	549	12,621	733	450,727	955,840	
2009	27,475	202,971	63,965	177,706	24,956	273	9,938	1,189	402,653	882,381	
2010	28,069	160,772	73,241	183,960	30,595	412	10,720	1,777	495,734	985,280	
Quarterly											
2008	Mar	6,203	46,392	6,961	53,738	3,553	19	2,816	100	104,573	220,802
	Jun	8,376	52,710	9,502	54,562	4,260	74	3,568	82	101,742	234,876
	Sep	9,410	47,146	9,593	45,228	7,862	380	3,580	330	122,485	246,014
	Dec	10,073	52,045	9,795	46,810	6,991	76	2,657	221	121,927	250,595
2009	Mar	4,487	53,732	7,971	43,988	4,852	46	2,264	26	99,410	216,776
	Jun	6,099	33,501	28,745 ^a	44,319	4,533	35	2,233	-	102,861	193,581
	Sep	9,729	50,974	13,409	41,967	7,434	161	2,839	-	102,942	229,455
	Dec	7,160	64,764	13,840	47,432	8,137	31	2,602	289	97,440	241,695
2010	Mar	4,404	40,163	17,815	45,254	5,649	186	2,680	426	113,014	229,591
	Jun	8,061	35,061	19,565	44,338	6,344	107	2,250	402	102,373	218,501
	Sep	7,882	41,056	19,565	46,456	9,647	53	2,706	492	130,621	258,478
	Dec	7,722	44,492	16,296	47,912	8,955	66	3,084	456	149,726	278,709

Notes: * Relates to tax of cane growers, sirdars and collection under Legal Notice 70.

** This will not equal figures in Table 4.2 since figures in Table 4.2 are unadjusted for refunds.

(a) The significant increase is a result of a change in the interpretation and application of a provision in the Income Tax Act. The extraordinary collection from withholding and dividend tax was recorded as debt collected by FRCA in April 2009

Totals subject to rounding errors.

Source: Fiji Revenue and Customs Authority.