

4.5 SOURCE OF REVENUE COLLECTIONS BY FIJI REVENUE AND CUSTOMS AUTHORITY  
FJD [000]

Period	Income Tax					VAT				Customs Collection	Service Turnover Tax	Resource Tax	Departure Tax <sup>2</sup>	Other Taxes <sup>3</sup>	Total	
	PAYE	Withholding & Dividend Tax	Company Tax	Other Income Taxes <sup>1</sup>	Total Income Tax	Customs Import VAT	Domestic Vat	Other Govt Dept	Total Vat							
<b>Yearly</b>																
2000	139,640	14,227	135,393	21,939	311,199	119,336	108,195	34,906	262,437	217,022	n/a	n/a	n/a	n/a	790,657	
2001	132,086	8,822	121,800	26,245	288,952	142,195	127,108	40,399	309,702	206,374	n/a	n/a	n/a	n/a	805,028	
2002	148,491	10,358	116,195	23,707	298,751	168,920	130,893	36,474	336,287	247,318	n/a	n/a	n/a	n/a	882,356	
2003	155,093	11,565	121,001	26,992	314,652	245,335	168,092	63,427	476,853	283,538	n/a	n/a	n/a	n/a	1,075,043	
2004	175,704	10,830	127,226	34,020	347,780	258,069	191,651	61,335	511,055	304,191	n/a	n/a	n/a	n/a	1,163,026	
2005	180,402	13,211	148,271	38,858	380,742	286,135	212,755	70,274	569,164	308,121	n/a	n/a	n/a	n/a	1,258,027	
2006	215,162	16,593	172,497	50,521	454,574	294,679	235,311	80,368	610,359	317,514	8,390	n/a	n/a	n/a	1,390,837	
2007	213,135	29,900	188,038	52,760	483,833	263,824	244,819	85,612	594,255	320,281	13,591	n/a	n/a	n/a	1,411,960	
2008	200,339	35,851	198,292	47,991	482,474	323,137	248,396	16,475 <sup>[a]</sup>	588,008	346,104	22,666	n/a	n/a	n/a	1,439,252	
2009	177,706	63,694 <sup>[b]</sup>	202,971	38,918	483,289	298,212	261,745	26,454	586,411	347,038	24,955	296	n/a	n/a	1,441,989	
2010	183,960	73,241	160,773	35,222	453,196	328,534	295,292	21,783	645,609	367,807	30,595	470	n/a	n/a	1,497,677	
2011	202,232	71,729	176,551	63,598	514,109	424,618	361,619	22,324	808,561	358,748	36,488	34,715	59,020	17,356	1,828,997	
2012	115,217	66,010	245,665	63,521	490,413	436,824	429,346	14,301	880,471	383,950	48,641	28,382	97,678	68,305	1,997,839	
2013	117,872	72,081	203,464	43,022	436,439	524,613	479,497	16,167	1,020,277	446,875	51,590	29,506	93,395	95,451	2,173,533	
2014	139,751	84,687	207,521	42,740	474,699	560,155 <sup>[c]</sup>	517,709	24,057	1,101,921	519,208	57,960	34,695	122,967 <sup>[d]</sup>	143,381 <sup>[e]</sup>	2,454,831	
2015	158,744	85,236	290,564 <sup>[f]</sup>	55,835	590,379	572,763	617,275	14,428	1,204,466	552,804	64,700	36,491	136,085	130,752	2,715,677	
2016	166,574	104,957	347,901	93,468	712,900	444,333 <sup>[g]</sup>	482,678 <sup>[h]</sup>	15,497	942,508	591,309	121,124	46,870	143,666	206,837 <sup>[i]</sup>	2,765,214	
2017	166,640	120,596 <sup>[j]</sup>	445,324 <sup>[k]</sup>	108,152	840,712	468,886	505,974 <sup>[l]</sup>	12,080 <sup>[m]</sup>	986,940	638,875	120,675	60,798	145,325	253,567	3,046,892	
<b>Quarterly</b>																
2016	Mar	39,259	23,075	59,523 <sup>[n]</sup>	12,084	133,941	87,022 <sup>[o]</sup>	147,779	1,322	236,123	114,563 <sup>[p]</sup>	21,098	8,774 <sup>[q]</sup>	32,104	41,722	588,325
	Jun	44,579	22,764	93,277 <sup>[r]</sup>	23,992 <sup>[s]</sup>	184,612	112,116 <sup>[t]</sup>	98,073 <sup>[u]</sup>	4,981 <sup>[v]</sup>	215,170	163,964	27,278 <sup>[w]</sup>	10,761 <sup>[x]</sup>	31,846	47,332	680,963
	Sep	41,891	27,123 <sup>[y]</sup>	98,944	30,924 <sup>[z]</sup>	198,882	127,811	123,871 <sup>[aa]</sup>	5,719	257,401	148,137	37,644 <sup>[ab]</sup>	13,881 <sup>[ac]</sup>	42,105 <sup>[ad]</sup>	58,519	756,569
	Dec	40,845	31,995 <sup>[ae]</sup>	96,157	26,468	195,465	117,384	112,955	3,475 <sup>[af]</sup>	233,814	164,645	35,104	13,454	37,611	59,264	739,357
2017	Mar	44,497	26,133	58,939 <sup>[ag]</sup>	21,927	151,496	112,774	107,869	2,553 <sup>[ah]</sup>	223,196	135,406 <sup>[ai]</sup>	28,808 <sup>[aj]</sup>	15,499	33,278	55,455	643,138
	Jun	47,349	32,470 <sup>[ak]</sup>	105,804 <sup>[al]</sup>	25,815	211,438	109,577	123,319	2,132	235,028	166,175	31,106	17,527	31,823	58,370	751,467
	Sep	42,093	33,880	145,863 <sup>[am]</sup>	30,369	252,205	117,652	148,399 <sup>[an]</sup>	4,903 <sup>[ao]</sup>	270,954	146,820	36,685	15,946	41,481 <sup>[ap]</sup>	61,348	825,439
	Dec	32,701	28,113	134,718	30,041	225,573	128,883	126,387	2,492 <sup>[aq]</sup>	257,762	190,474	24,076	11,826	38,743	78,394	826,848
2018 [p]	Mar	35,374	28,773	50,518 <sup>[ar]</sup>	22,710 <sup>[as]</sup>	137,375	114,906	130,743	5,148 <sup>[at]</sup>	250,797	146,792 <sup>[au]</sup>	20,019	16,317	33,998	63,934	669,232
	Jun	38,250	28,143	117,061 <sup>[av]</sup>	30,748 <sup>[aw]</sup>	214,202	124,788	118,362	3,041 <sup>[ax]</sup>	246,191	177,584 <sup>[ay]</sup>	20,769	19,450 <sup>[az]</sup>	32,479	99,117 <sup>[ba]</sup>	809,792

Notes:

- \* The above table provides data on a cash basis of accounting i.e. revenue is recorded when cash is received.
- \* The above table provides data on Gross Value i.e. does not take into account refunds made by FRCA.
- 1 Includes Other Income Taxes ( Taxes paid by Sole Trader, Partnership, etc), Provisional Taxes, Other Misc Tax (land sales tax, Gambling Tax and Misc Tax), Branch Profit Remittance, ICT Business License Fee, Tourist Vat Refund Registration Fee & Yacht Agent Registration.
- 2 Departure Tax prior to 2011 and Service Turnover Tax prior to 2006 was collected by Ministry of Economy.
- 3 Includes Other Taxes ( Capital Gains Tax, Environmental Levy, Stamp Duty, Social Responsibility Tax, Telecommunication Levy, Third Party Insurance Levy, Fringe Benefit Tax and Fish Levy.
- [a] The decline is due to the introduction of VAT exempted policy on all government wages and salaries.
- [b] The significant increase is a result of a change in the interpretation and application of a provision in the Income Tax Act.
- [c] Increase in imports led to the increase.
- [d] Departure tax increased from \$150 to \$200 per person.
- [e] Increase is due to high collection of Capital Gains Tax.
- [f] The increase in Company Tax is due to advance payment received.
- [g] Decrease is due to exemption of duty on products due to tropical cyclone Winston.
- [h] Decline in Domestic VAT is due to delayed VAT return submission by companies.
- [i] Increase in Other Taxes is due to introduction of Environmental Levy Fee and Third Party Insurance Levy.
- [j] The increase in Withholding & Dividend Tax is due to the increase in dividends remitted to FRCA.
- [k] Domestic VAT collections increased due to more spending by consumers during the festive season.
- [l] Decline in Other Govt Department is due to VAT exemption for some government funded projects.
- [m] Due to advance tax payments received last year, lower collections were received in this quarter.
- [n] Lower volume of water was extracted during the quarter leading to lower resource tax.
- [o] All Other Income tax increased due to high number of license fees renewed.
- [p] The increase in Customs Import VAT is due to higher imports of goods.
- [q] Increase in Other Government Department VAT is due to VAT related project funded by government.
- [r] Increase in consumption of tourism related services led to the increase in Service Turnover Tax.
- [s] Higher volume of water was extracted during the quarter leading to higher resource tax.
- [t] The high number of departures led to the increase in Departure Tax.
- [u] The decrease in customs collection is due to the decline in excise duty.
- [v] Decline in consumption of tourism related services led to the decrease in Service Turnover Tax.
- [w] Decline is due to decrease in capital gain tax received.
- [x] The increase in customs collection is due to increase in excise duty.

Source: Fiji Revenue and Customs Authority