

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

Period	Income Tax					VAT				Customs Collection	Service Turnover Tax	Resource Tax	Departure Tax <sup>2</sup>	Environment & Climate Adaption Levy <sup>3</sup>	Other Taxes <sup>4</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	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	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	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	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	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	n/a	1,258,027
2006	215,162	16,593	172,497	50,321	454,574	294,679	235,311	80,368	610,359	317,514	8,390	n/a	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	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	n/a	1,439,252
2009	177,706	63,694 <sup>[a]</sup>	202,971	38,918	483,289	298,212	261,745	26,454	586,411	347,038	24,955	296	n/a	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	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	n/a	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	n/a	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	n/a	95,451	2,173,533
2014	139,751	84,687	207,521	42,740	474,699	560,155	517,709	24,057	1,101,921	519,208	57,960	34,695	122,967 <sup>[c]</sup>	n/a	143,381 <sup>[d]</sup>	2,454,831
2015	158,744	85,236	290,564 <sup>[e]</sup>	55,835	590,379	572,763	617,275	14,428	1,204,466	552,804	64,700	36,491	136,085	n/a	130,752	2,715,677
2016	166,574	104,957	347,901	93,468	712,900	444,333 <sup>[f]</sup>	482,678 <sup>[g]</sup>	15,497	942,508	591,309	121,124	46,870	143,666	67,362	139,477 <sup>[h]</sup>	2,765,216
2017	166,640	120,596 <sup>[i]</sup>	445,324 <sup>[e]</sup>	108,152	840,712	468,886	505,974	12,080	986,940	638,875	120,675	60,798	145,325	108,353	145,214	3,046,892
2018	146,191	119,524	385,486	117,631	768,832	519,121	513,562	15,828	1,048,511	687,056	92,695	77,892	149,097	161,355	170,978	3,156,416
2019	152,011	119,067	357,974	118,063	747,115	471,099	526,988	15,938	1,014,025	638,751	87,802	71,401	152,811	165,626	129,577	3,007,108
<b>Quarterly</b>																
2019																
Mar	37,568	26,652	59,368	22,583	146,171	125,562	129,464	5,027	260,053	147,411	18,108	17,541	35,035	33,045	34,229	691,593
Jun	38,366	31,451 <sup>[i]</sup>	102,315 <sup>[e]</sup>	34,652	206,784	116,667	122,619	3,498	242,784	169,019 <sup>[a]</sup>	19,962	13,298 <sup>[i]</sup>	29,743 <sup>[e]</sup>	36,148	31,390	749,128
Sep	38,026	30,231	97,220	34,022	199,499	120,893	145,407 <sup>[a]</sup>	2,417	268,717	155,752	26,784 <sup>[a]</sup>	22,933 <sup>[a]</sup>	24,577	50,860	33,102	782,224
Dec	38,051	30,733	99,071	26,806	194,661	107,977	129,498	4,996 <sup>[m]</sup>	242,471	166,569	22,948	17,629	63,456 <sup>[p]</sup>	45,573	30,856	784,163
2020 [p]																
Mar	40,338	29,810	49,893 <sup>[k]</sup>	19,721	139,762	97,003	128,190	3,342 <sup>[i]</sup>	228,535	128,941 <sup>[a]</sup>	17,003 <sup>[i]</sup>	9,799 <sup>[i]</sup>	30,358 <sup>[e]</sup>	33,418	32,969	620,785
Jun	33,844	22,536 <sup>[v]</sup>	58,827 <sup>[e]</sup>	16,348	131,555	76,610 <sup>[w]</sup>	88,760 <sup>[x]</sup>	2,837	168,207	103,229	3,171 <sup>[y]</sup>	8,616	7,694 <sup>[y]</sup>	9,572 <sup>[z]</sup>	22,408	454,452
Sep	32,049	20,285	60,186	15,690	128,210	80,064	82,881	3,514	166,459	103,491	1,495 <sup>[y]</sup>	15,568 <sup>[a]</sup>	291 <sup>[y]</sup>	6,097 <sup>[d]</sup>	18,274	439,885

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 FRCS.

- 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.
- Departure Tax prior to 2011 and Service Turnover Tax prior to 2006 was collected by Ministry of Economy.
- Environmental Levy and Climate Adaption Levy collected by FRCS from 2016.
- Includes Other Taxes ( Capital Gains Tax, 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] Departure tax increased from \$150 to \$200 per person.  
 [d] Increase is due to high collection of Capital Gains Tax.  
 [e] The increase in Company Tax is due to advance payment received.  
 [f] Decrease is due to exemption of duty on products due to tropical cyclone Winston.  
 [g] Decline in Domestic VAT is due to delayed VAT return submission by companies.  
 [h] Increase in Other Taxes is due to introduction of Environmental Levy Fee and Third Party Insurance Levy.  
 [i] The increase in Withholding & Dividend Tax is due to the increase in dividends remitted to FRCS.  
 [j] Decline in Other Govt Department is due to VAT exemption for some government funded projects.  
 [k] Due to advance tax payments received last year, lower collections were received in this quarter.  
 [l] Lower volume of water was extracted during the quarter leading to lower resource tax.  
 [m] Increase in Other Government Department VAT is due to VAT related project funded by government.  
 [n] Increase in consumption of tourism related services led to the increase in Service Turnover Tax.  
 [o] Higher volume of water was extracted during the quarter leading to higher resource tax.  
 [p] The high number of departures led to the increase in Departure Tax.  
 [a] The decrease in customs collection is due to the decline in excise duty.  
 [r] Decline in consumption of tourism related services led to the decrease in Service Turnover Tax.  
 [s] The increase in customs collection is due to increase in excise duty.  
 [t] Decline in the number of departures led to the decrease in Departure Tax.  
 [u] Domestic VAT collections increased due to increased compliance by businesses.  
 [v] The decrease in Withholding & Dividend Tax is due to a decline in imports of services.  
 [w] The decline in imports as a result of the closure of borders led to lower Customs VAT collection.  
 [x] Decreased consumer expenditure led to lower Domestic VAT collection.  
 [y] The significant decline in tax collection is due to the halt in tourist arrivals as a result of the COVID-19 pandemic.  
 [z] The decline in Environment & Climate Adaption Levy is due to low tax collection from prescribed services.

Source: Fiji Revenue and Customs Services