

1. What is FNU (Fiji National University) Levy?

It is a Government Training Tax Scheme administered by the Fiji National University

2. How was this Scheme formulated?

The Scheme was adopted from Singapore. On 15th June 1973 the Fiji Government passed into Law the Fiji National Training Act which led to the establishment of the Fiji National Training Council, an independent body charged by statute to be responsible for promoting systematic training in all areas of industry and commerce and empowered further to oversee and exert control over training at all levels.

In 1984 Fiji joined the Asian Productivity Organisation and after 30 years of upgrading the skills and knowledge of the Fijian Workforce the role of FNTC was expanded and repositioned as the Training Productivity Authority of Fiji (TPAF) on 26th May 2003.

TPAF became part of FNU in 2011 as the National Training and Productivity Centre (NTPC) to run the University's short courses.

3. How do we register with the Fiji National University?

Businesses need to be first registered with Fiji National Provident Fund. Once registered with FNPF they will be given a FNPF Ref Number. This FNPF number becomes the account number with FNPF. FNPF updates us on a Quarterly basis but if business needs to be registered early (same day) they can fill the attached form and provide a copy of;

- 1. Business Registration Certificate**
- 2. TIN (Tax Identification Number) Letter**
- 3. FNPF Employer Confirmation Letter**

4. What is the definition of emoluments?

The necessary laws of Fiji are silent on what constitute emoluments. Under common law emoluments has a wide and comprehensive meaning which covers a various aspects of employment law and taxation law. Any person engaged in any kind of work which gives profit to the office. Emoluments which includes Wages & Salaries, Directors Fees, Casual Wages, Expatriates/Consultant Fees and Other Cash benefits.

5. How do we calculate the Levy Payments?

Levy is calculated on 1% of the Total Gross Emoluments.

Example: \$50,000.00 (TOTAL GROSS EMOLUMENTS FOR THE YEAR)
\$50,000 x 1% = \$500.00 (The amount payable to FNU for a year)

6. When do we pay the Levy?

The Levy calendar year is divided in two periods for the purpose of payments are as follows:

1. January-June (30th September 2018) – (Period 2/2018) - \$250.00
2. July-December (31st March 2019) – (Period 1/2019) - \$250.00

7. How do we make payments?

All Levy payments are accepted at all Fiji National University Campuses, Postal or a direct deposit. The details are as follows;

Bank Name: Bank of South Pacific (BSP)
Account Name: Fiji National University – NTPC Levy Ac
Name: FNU-NTPC Levy
Account: 8303712
Narration: **(Please put Emp ID or Company Name)**
TIN#: 60-01467-0-8
Swift code: BOSPFJFJ
BSB code: 0069-004
Postal Address: Fiji National University, Private Mail Bag, Suva.

8. What is FNU Compliance Letter?

Businesses applying for Government, FNU or Tenders with Government state owned enterprises, we will need to verify the past 7 years financials. Please submit either the Employer Monthly Schedules lodged to FRCS – (all twelve (12) month schedules) **or** Audited Financial Report (Profit & Loss Statement) for verification.

Please note compliance letters will only be given once verified underpayment and prior arrears are paid off. (Turnaround time to obtain Compliance Letter from FNU is 3 working days)

9. What are the benefits to the business for paying Levy?

As per the Fiji Government announcement in the 2018-2019 Budget, there will be changes to the FNU Levy Scheme effective from 1st January 2019. The 1% levy payable by employers will be directed into the following:

1. 50% of the Levy to Fund the Government Funded Medical Scheme.
2. 40% of the Levy to Fund the Accident Compensation Commission Fiji.
3. 10% to continue Funding the current FNU Grant Scheme 5.(maximum of 90% is Grant Claimable)

10. Which organisations are exempted from Levy?

As per the Act the following are exempted from paying Levy:

- 1) an employee based and paid overseas as long as his employment in Fiji does not exceed in the aggregate three months in any period of twelve months;

- 2) an officer or man of the Royal Fiji Military Forces;
- 3) a police officer;
- 4) a uniformed officer of the Prisons Service;
- 5) an employee or supervisor –
 - (i) of a recognised school, as defined in the Education Act; or
 - (ii) of any other school exempted from the provisions of this Order by the Minister;
- 6) an employee of a co-operative society, as defined in the Co-operative Societies Act, except those co-operative societies which may from time to time be designated by the Minister;
- 7) an employee employed by any organization as defined in the Diplomatic Privileges and Immunities Act;
- 8) an employee employed by the Government of a State, as defined in the Diplomatic Privileges and Immunities Act;
- 9) a domestic servant, as defined in the Employment Act;
- 10) an employee actively engaged in and who has as his main occupation –
 - (i) agriculture;
 - (ii) forestry;
 - (iii) fishing;
 - (iv) advisory and training work in the Ministry of Agriculture, Fisheries and Forests;
 - (v) scientific and cultural research;
 - (vi) medical, dental, para-medical and health inspection work;
 - (vii) credit union work;
 - (viii) welfare and charitable work;
 - (ix) religious work;
 - (x) provision of live entertainment and cultural services as an artist or performer.