



CAPITAL GAIN TAX RETURN

Revenue Collection Division

Section A: TAXPAYER DETAILS

T.I.N.:	<input type="text"/>	RESIDENTIAL STATUS <i>(Tick one box only)</i>
Name:	<input type="text"/>	Resident : <input type="checkbox"/>
Residential / Business Address :	<input type="text"/>	Non-Resident: <input type="checkbox"/>
Postal Address :	<input type="text"/>	Fiji Citizen: <input type="checkbox"/>
Telephone No.:	<input type="text"/>	
Mobile:	<input type="text"/>	
Email:	<input type="text"/>	
Capital Asset Reference or Details of Title :	<input type="text"/>	
Type Of Capital Asset:	<input type="text"/>	Location: <input type="text"/>
Date of Disposal: <input type="text"/>	Date of Acquisition: <input type="text"/>	Is this your principal place of residence : Yes <input type="checkbox"/> No <input type="checkbox"/>

Section B: COMPUTATION

1	Consideration/Sale Price Received / Receivable	\$	<input type="text"/>
2	Less : Cost (Provide details overleaf)	\$	<input type="text"/>
3	Capital Gain / (Loss)	\$	<input type="text"/>
4	Less: Deemed Dividend paid under s10(3)(a) and s112(2) of ITA; Legal Notice No 5 – ITA 2015 Act 32 of 2015 and Transitional Tax under s143(7) of ITA	\$	<input type="text"/>
5	Less : Capital Gain exempted under ITA (Complete Part 2 Overleaf)	\$	<input type="text"/>
6	Net Capital Gain	\$	<input type="text"/>
7	Capital Gain Tax (10%)	\$	<input type="text"/>
8	Less : Foreign Tax Credit	\$	<input type="text"/>
9	Net Capital Gains Tax Payable	\$	<input type="text"/>

NB: If Capital Gain is exempt from TAX, provide reasons in Part 2 of supplementary sheet Overleaf

Section C : TAXPAYER DECLARATION

I, **(Name)** declare that this return and the supplementary information overleaf is true and complete

Signature: DATE :

Designation:

Section D : TAX AGENT DECLARATION (If prepared or assisted by Tax Agent)

I, declare that this return has been prepared in accordance with Income Tax Act 2015 and Section 4 of Tax Administration Act 2009.

Tax Agent Name: Tax Agent No.:

Signature: Date:

IT IS A SERIOUS OFFENCE TO MAKE A FALSE CAPITAL GAINS TAX RETURN

Stamp Here	RETURN NO. :	<input type="text"/>	Tick Appropriate Box :
	Lodged & Data Entered by :	<input type="text"/>	Exempt : <input type="checkbox"/>
	Approved By :	<input type="text"/>	Payable : <input type="checkbox"/>
	DATE : <input style="width: 100px;" type="text"/>		Satisfactory Arrangement : <input type="checkbox"/>

NB : Complete Supplementary information sheet overleaf if applicable

Supplementary Information Required (If Applicable)

Part 1 : Details Of Cost

	Nature Of Cost	Cost (\$)	Date Cost Incurred
	Acquisition Cost		
	Improvement / Renovation		
Others (Specify)			

(Attach evidence as far as possible to support your claim)

Part 2 : State Reason For CGT Exemption

Nature of Capital Asset	Reason For Exemption	Relevant Section Under Income Tax Act 2015

Part 3 : Law Firm / City Agent /Accounting Firm Details

Name:	
Business Address :	
Contact Person :	
Phone Contact:	
Email Address:	

END