

# CIRCULAR 13/2024

**From:** Permanent Secretary for Civil Service  
**To:** All Permanent Secretaries  
**Subject:** **NON-COMPLIANCE WITH TAX  
REGISTRATION AND FILING OF TAX  
RETURNS**

**Phone:** 8924333  
**Date:** 13 August 2024  
**File Ref:** MCS 14/4

- 1.0 As part of our commitment to maintaining the highest standards of integrity and accuracy in our operations, it is crucial that we adhere to all tax regulations and requirements.
- 2.0 Ministries are reminded on the need to be tax compliant and the following are common shortfalls identified;
  - i. Ministries not registering for Provisional Tax and Fringe Benefit Tax, PAYE and VAT
  - ii. VAT Registered Ministries not filling VAT Returns
  - iii. Employees lack of knowledge on On-Line filing requirements by FRCS
  - iv. Incorrect filing resulting in misreporting in the Tax Ledgers involving millions of dollars
  - v. Ministries making VAT payments without filling VAT returns
- 3.0 A session on Financial Accountability will be part of the agenda in the next scheduled Permanent Secretaries Forum.
- 4.0 Accounting Heads of Ministries are also encouraged to attend the organised sessions on Financial Accountability with details to be confirmed.
- 5.0 The content of the Circular must be brought to the attention of all responsible officers in your Ministries/Department.
- 6.0 Please direct all queries to the Ministry of Civil Service Policy Division through email on [mcspolicy.fiji@gmail.com](mailto:mcspolicy.fiji@gmail.com)

Thank you.



Parmesh Chand

**Permanent Secretary for Civil Service**