



## **PUBLIC NOTICE**

### **Refunds on Non-Resident Withholding Tax (NRWHT)-Professional Service Fee**

As announced in the 2021/2022 National Budget, effective from 1 August 2021, Non-Resident Withholding Tax (NRWHT) paid, which is contrary to the international tax treaty such as the Double Taxation Agreement, will be refunded.

#### **Non Resident Person**

Non-Resident Withholding Tax paid by eligible non-resident person on professional service fees for prior years will be refunded. The refund process will be facilitated through the Mutual Agreement Procedure under the international tax treaties such as the Double Taxation Agreement.

#### **Resident Person**

Non-Resident Withholding Tax paid in prior years by eligible resident person on professional service fees using gross up method will be refunded. Eligible tax payer can apply for refund from the Fiji Revenue and Customs Service (FRCS) with supporting documents such as invoice, receipts and working paper.

For any further queries, please contact FRCS or email to [nrwhtrefund@frcs.org.fj](mailto:nrwhtrefund@frcs.org.fj).

**Jonetani Vuto**  
**ACTING CHIEF EXECUTIVE OFFICER**  
**30<sup>th</sup> July 2021**