

GMS Flash Alert



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Fiji – COVID-19: Lockdowns, Filing Deadlines, New Employer FNPF Obligations

In this *GMS Flash Alert* we report on the recent trends in Fiji’s public health measures due to the evolving coronavirus situation, the extended deadline for lodging tax returns and making tax payments, and new Fiji National Provident Fund requirements of employers.

WHY THIS MATTERS

In light of the evolving changes, including the lockdowns and travel restrictions, individuals and their employers may experience some inconvenience and disruption to their daily life and professional activities. The aim of the measures imposed by the government is to protect public health and stem further transmissions of the coronavirus.

It is important for companies and their globally-mobile employees to plan accordingly. All foreign nationals travelling to Fiji need to re-evaluate the necessity of their trips.

Indeed, until such time as the government decides it is safe to rescind or more significantly roll-back current restrictions, extensive remote working is considered a “best practice” for globally-mobile employees – apart from “essential workers” – to the extent possible, and is a way for employers to foster the safety of their employees and help ensure business continuity.

The extended deadlines provide relief to taxpayers who may be unable to meet the original lodgement/payment deadline due to the ongoing COVID-19 crisis and disruption to normal business routines and processes. Taxpayers and tax service providers should be aware of the relaxation of the lodgement deadline and take action to meet the new deadline as appropriate.

These measures give taxpayers room to manage their cash-flow and more time to organise their tax matters in this difficult time.

Coronavirus/COVID-19 and Public Health Measures

On 18 April 2021, Fiji recorded its first local transmission case of COVID-19 after a record 365 days of no community transmissions.¹ The number of confirmed active cases in isolation has continued to increase since – with several due to border quarantine and many others being local transmissions. It has been confirmed that recent cases of COVID-19 in Fiji are of the B.161.7 variant that was first detected in India.

Major areas within the greater Suva area (Lami, Suva, and Nausori) had been designated as containment zones and were in lockdown for 14 days, starting at 4am Monday morning, 26 April. This followed the 14-day lockdown of Nadi and Lautoka on 19 April, then extended to coincide with the greater Suva area lockdown with the two centres also designated as separate containment zones. Lockdowns continue to be in effect at the time of publication. Essential businesses in all locations, including supermarkets, banks, FNPF, FRCS and the civil service, telecommunications, electricity, water and sewerage, emergency services, etc, are still able to operate normally. Non-essential businesses must not open. Travel between containment zones is generally prohibited. International and domestic travel is suspended until further notice.

The nationwide curfew (11pm to 4am daily), which commenced last year, continues.

Until further notice an extended curfew (6pm to 4am daily) will come into effect on Saturday, 15 May for all of Viti Levu, whilst the rest of Fiji continues with the curfew hours of 11pm to 4am daily. In addition, Suva/Nausori containment areas will be on total restriction of movement from 11pm on Friday, 14 May until 4am on Wednesday, 19 May.

A number of other measures which restrict all social gatherings and promote physical distancing have also been re-introduced by the government.

Extended Tax Lodgement/Payment Deadline

In a public notice released by the Fiji Revenue and Customs Service on 28 April 2021, tax payment and lodgement dates for April 2021 were extended.² The lodgement and payment for all taxes due at the end of April 2021 has been **extended to 15 May 2021**.

FRCS has also advised that all penalties for late lodgments and payments for the month of April will be waived.

FRCS has advised the following:

- Taxpayers can electronically lodge their Company Income Tax (CIT) and Personal Income Tax (PIT) returns, which are due at the end of April 2021, through email at lodgment@frcs.org.fj. FRCS will acknowledge receipt through email.
- If taxpayers are facing difficulty paying online, taxpayers can contact Elvin Prasad at eprasad@frcs.org.fj or call +679 3243 804.
- All Customs Agents and Traders are also urged to use the pre-payment account (PPD) and online payment facility for the payment of customs duties.
- All penalties for late lodgements and payments for the month of April will be waived.

Employer Obligations Regarding Fiji National Provident Fund and Employees Affected by the Lockdown

The Fiji National Provident Fund (FNPF) sent out an email to employers requesting a list of employees that have been affected by the lockdown or physical distancing restrictions.³ The list should be sent to: employercovid19lockdown@fnpf.com.fj.

The request is to make sure that the whitelist used by the Fund to validate the names of members is updated which will also enable members to apply for the assistance.

Below are the criteria for an affected employee to qualify:

Who qualifies	Who does not qualify
Lives outside the lockdown zone but works inside the lockdown zone	Civil servants, statutory bodies
Lives inside the lockdown zone but works inside the lockdown zone	Members who are currently being assisted through phase 2 round 5
Works for high-risk businesses or non-essential businesses	Members who are currently being assisted through phase 3 round 4

Source: KPMG in Fiji

Employees will only qualify for this assistance if wages are not paid during the lockdown period. Where employers have already sent a whitelist prior to this notice from FNPF, the Fund is requesting that they advise whether the wages of any of the employees on the list will be affected during this lockdown period.

FOOTNOTES:

- 1 For updates, see the Ministry of Health & Medical Services website : <http://www.health.gov.fj/>.
- 2 See: <https://www.fracs.org.fj/wp-content/uploads/2021/05/Tax-Payment-and-lodgement-Dates-Extended-.pdf>.
- 3 For relevant information, see the FNPF website: <https://myfnpf.com.fj/index.php/home>.

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RELATED RESOURCE

This article is excerpted, with permission, from “Flash report” (issue 12, 28 April 2021) and “Flash report” (Issue 13, 11 May 2021), publications of the KPMG International member firm in Fiji.

Contact us

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