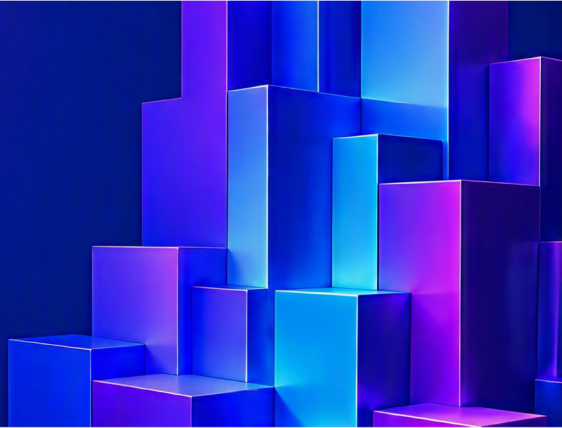




Flash Report



10 September 2026

Issue 11-2026

Advance tax reminder

This flash report is issued as reminder for 2026 advance taxes.

Companies

For Fiji incorporated companies and branches, advance tax is due in three instalments on the sixth, ninth and twelfth months of the tax year.

Companies with the following balance dates have **advance tax instalments due by 30 September 2026**:

- 30 September 2025, final instalment of 2026 advance tax;
- 31 December 2025, second instalment of 2026 advance tax; and
- 31 March 2026, first instalment of 2026 advance tax.

Entities other than companies

For entities other than companies i.e. individuals, trusts, estates, advance tax is due in three instalments on 30 April, 31 August and 30 November.

The final instalment of the **2026 advance taxes is due by 30 November 2026**.

Calculation of advance taxes

Advance taxes are based on the tax assessment of the preceding income year less any foreign tax credit and withholding tax paid. The liability is due in three equal instalments based on the due dates above.

Advance late payment penalty (Advance LPP) at the rate of 25 percent applies at each due date on the shortfall of the advance tax payable.

Where the preceding year tax assessment is not assessed by the first advance tax due date, then one third of the estimated income tax for the tax year is payable at each advance tax due date.

Estimated (and revised estimate) income tax may be filed with FRCS where the company expects significantly lower income than the previous year.

Where the estimated income tax is less than 100 percent of the actual income tax then advance tax shortfall penalty at rate of 40 percent applies on the shortfall (actual – estimate) of the advance tax payable.

Taxpayers should review their 2026 advance tax position and arrange for the appropriate instalment to be paid by 30 September 2026.

Contact your KPMG client service personnel or member of our Business & Tax Advisory team for further information, or assistance in respect of the above.

Connect

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If you have any questions, please send an email to FJ-FMsuvaoffice@kpmg.com.au.

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