

Fiji

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by Fiji pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Fiji wishes the following agreements to be covered by the Convention:

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 1 | Convention between Fiji and Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Australia | Original | 15-10-1990 | 28-12-1990 |
| 2 | Agreement between the Government of the Republic of Fiji and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | India | Original | 30-01-2014 | 15.05.2014 |
| 3 | Convention between the Government of the United Kingdom of Great Britain and Northern Island and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Japan | Original | 01-10-1970 | 01-10-1970 |
| 4 | Agreement between Fiji and Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Korea | Original | 19-09-1994 | 17-02-1995 |
| 5 | Agreement between Fiji and Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Malaysia | Original | 19-12-1995 | 30.07.1997 |
| 6 | Agreement between Fiji and New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | New Zealand | Original | 27-10-1976 | 01-01-1976 |
| | | | Amending Instrument (a) | 30-12-1986 | 01-01-1978 |

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|----|---|----------------------|-------------------------|------------|------------|
| | | | Amending Instrument (b) | 25-12-1994 | 01-01-1994 |
| 7 | Agreement between Fiji and Papua New Guinea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Papua New Guinea | Original | 29-04-1998 | 01-01-1999 |
| 8 | Convention between Fiji and the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains | Qatar | Original | 17-06-2013 | 01-01-2014 |
| 9 | Agreement between Fiji and Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Singapore | Original | 20-12-2005 | 28-11-2006 |
| 10 | Agreement between Fiji and United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | United Arab Emirates | Original | 02-09-2012 | 01-01-2012 |
| 11 | Convention between Fiji and the United Kingdom for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | United Kingdom | Original | 21-11-1975 | 27-08-1976 |

Article 3 – Transparent Entities

Notification of Existing Provisions in Listed Agreements

Not Applicable

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(e) of the Convention, Fiji reserves the right to replace the last sentence of Article 4(1) with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Fiji considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 1 | Australia | Article 4(5) |
| 2 | India | Article 4(3) |
| 4 | Korea | Article 4(3) |
| 5 | Malaysia | Article 4(3) |
| 6 | New Zealand | Article 4(3) |
| 7 | Papua New Guinea | Article 4(3) |
| 8 | Qatar | Article 4(3) |
| 9 | Singapore | Article 4(3) |
| 10 | United Arab Emirates | Article 5(4) |
| 11 | United Kingdom | Article 4(3) |

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Fiji hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Fiji considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text |
|-------------------------|--------------------------------|--|
| 1 | Australia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 2 | India | Desiring to conclude an Agreement for the avoidance of Double taxation and the prevention of fiscal evasion with respect to taxes on income and <with a view to promoting economic cooperation between the two countries,> |
| 3 | Japan | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 4 | Korea | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and <for the encouragement of mutual trade and investment,> |
| 5 | Malaysia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and <for the encouragement of mutual trade and investment,> |
| 6 | New Zealand | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 7 | Papua New Guinea | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 8 | Qatar | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 9 | Singapore | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |

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|----|----------------------|---|
| 10 | United Arab Emirates | Desiring to <promote their economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 11 | United Kingdom | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Fiji considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 1 | Australia |
| 2 | India |
| 3 | Japan |
| 6 | New Zealand |
| 7 | Papua New Guinea |
| 8 | Qatar |
| 9 | Singapore |
| 11 | United Kingdom |

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, Fiji hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Fiji considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contains a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------|
| 2 | India | Article 28(2), (3) |

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Not Applicable

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Fiji considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|-----------------|
| 1 | Australia | Article 13(4) |
| 2 | India | Article 13(4) |
| 3 | Japan | Article 9(2)(d) |
| 10 | United Arab Emirates | Article 14(4) |
| 11 | United Kingdom | Article 14(2) |

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Notification of Existing Provisions in Listed Agreements

Not Applicable

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 11(4) of the Convention, Fiji] considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 1 | Australia | Article 9(3) |

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Fiji considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------|
| 1 | Australia | Article 5 (5) (a) |
| 2 | India | Article 5 (5) (a) |
| 3 | Japan | Article II (i) (v) |
| 4 | Korea | Article 5 (5) |
| 5 | Malaysia | Article 5 (5) (a) |
| 6 | New Zealand | Article 5 (5) (a) |
| 7 | Papua New Guinea | Article 5 (5) (a) |
| 8 | Qatar | Article 5 (5) |
| 9 | Singapore | Article 5 (5) |
| 10 | United Arab Emirates | Article 6 (7) |
| 11 | United Kingdom | Article 5 (5) |

Pursuant to Article 12(6) of the Convention, Fiji considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------|
| 1 | Australia | Article 5 (6) |
| 2 | India | Article 5 (7) |
| 3 | Japan | Article II (i) (v) |
| 4 | Korea | Article 5 (6) |
| 5 | Malaysia | Article 5 (6) |
| 6 | New Zealand | Article 5 (7) |
| 7 | Papua New Guinea | Article 5 (6) |
| 8 | Qatar | Article 5 (7) |
| 9 | Singapore | Article 5 (6) |
| 10 | United Arab Emirates | Article 6 (9) |
| 11 | United Kingdom | Article 5 (6) |

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Fiji hereby chooses to apply Option [A] under Article 13(1).]

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Fiji considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|----------------------|
| 1 | Australia | Article 5 (3) |
| 2 | India | Article 5 (4) |
| 3 | Japan | Article II (i) (iii) |
| 4 | Korea | Article 5 (4) |
| 5 | Malaysia | Article 5 (3) |
| 6 | New Zealand | Article 5 (3) |
| 7 | Papua New Guinea | Article 5 (4) |
| 8 | Qatar | Article 5 (4) |
| 9 | Singapore | Article 5 (3) |
| 10 | United Arab Emirates | Article 6 (6) |
| 11 | United Kingdom | Article 5 (3) |

Article 14 – Splitting-up of Contracts

Notification of Existing Provisions in Listed Agreements

Not Applicable

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Fiji considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|-------------------------------|
| 1 | Australia | Article 26(1), first sentence |
| 2 | India | Article 25(1), first sentence |
| 4 | Korea | Article 25(1), first sentence |
| 5 | Malaysia | Article 26(1), first sentence |
| 6 | New Zealand | Article 21(1), first sentence |
| 7 | Papua New Guinea | Article 25(1), first sentence |
| 8 | Qatar | Article 25(1), first sentence |
| 9 | Singapore | Article 25(1), first sentence |
| 10 | United Arab Emirates | Article 25(1), first sentence |
| 11 | United Kingdom | Article 25(1), first sentence |

Pursuant to Article 16(6)(b)(i) of the Convention, Fiji considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 8 | Qatar | Article 25(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, Fiji considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 1 | Australia | Article 26(1), second sentence |
| 2 | India | Article 25(1), second sentence |
| 4 | Korea | Article 25(1), second sentence |
| 5 | Malaysia | Article 26(1), second sentence |
| 7 | Papua New Guinea | Article 25(1), second sentence |
| 9 | Singapore | Article 25(1), second sentence |
| 10 | United Arab Emirates | Article 25(1), second sentence |

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Fiji considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 3 | Japan |
| 6 | New Zealand |

Pursuant to Article 16(6)(c)(ii) of the Convention, Fiji considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 1 | Australia |
| 5 | Malaysia |
| 6 | New Zealand |
| 7 | Papua New Guinea |
| 8 | Qatar |
| 11 | United Kingdom |

Pursuant to Article 16(6)(d)(i) of the Convention, Fiji considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 6 | New Zealand |

Pursuant to Article 16(6)(d)(ii) of the Convention, Fiji considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 1 | Australia |
| 5 | Malaysia |
| 6 | New Zealand |
| 7 | Papua New Guinea |
| 11 | United Kingdom |

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Fiji considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|----------------|
| 1 | Australia | Article 9 (4) |
| 2 | India | Article 9 (2) |
| 7 | Papua New Guinea | Article 9 (3) |
| 8 | Qatar | Article 9 (2) |
| 9 | Singapore | Article 9 (2) |
| 10 | United Arab Emirates | Article 10 (2) |

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Fiji hereby chooses to apply Part VI.

Article 23 – Type of Arbitration Process

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, Fiji hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, Fiji hereby chooses to apply Article 24(2).