

Sole Trader Registration

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



TABLE OF CONTENTS

BASIC INFORMATION.....	3
LOG-IN.....	3
REGISTER YOUR BUSINESS.....	4
Add a Registered Business	5
Add an Unregistered Business	10
Update Branch Details	12
Tax Type Registration.....	14
Pay As You Earn (PAYE) registration	14
Fringe Benefit Tax (FBT) registration	15
Value Added Tax (VAT) registration	16
Service Turnover Tax (STT)/Environment & Climate Adaption Level-Prescribed Services (ECAL-PS) registration.....	17
ECAL-PB (Environment and Climate Adaptation Levy- Plastic Bag) registration	19
GTT (Gambling Turnover Tax) registration	19
Telecommunication Levy (TL) registration	20
PIT (Personal Income Tax) registration.....	20
Representative	20
Statement of Income	23
Declaration.....	23

Basic Information

An individual who has a taxpayer identification number (TIN) and needs to register a business, can do so through a separate process. Registering a business is a service that is available online through our Taxpayer Online Service (TPOS) portal.

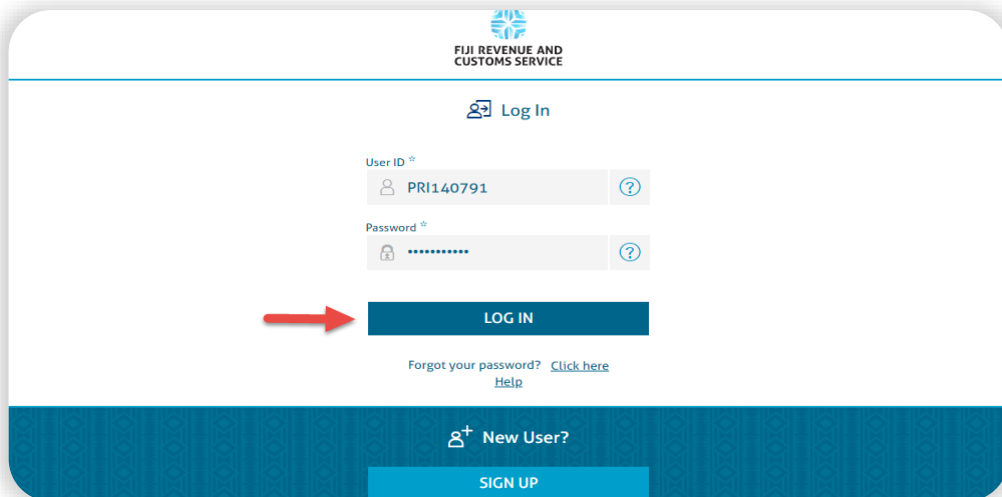
Before you initiate your online application, check that you have the following supporting documents:

1. Business registration certificate, if you have registered your business with the Registrar of Companies
2. Investment Fiji certificate, if you are a non-resident business
3. Any other information that may be useful in supporting your application

This document is a step by step guide to register a Sole Trader business. Other business types are covered in different manuals.

Log-In

- Taxpayers need to access the FRCS portal from our website or use this link: <https://tpos.frcs.org.fj/taxpayerportal>. By accessing the link, taxpayers will be navigated to the login page on the FRCS portal. The first step is Sign-Up which is covered in a separate user manual. In this example, we assume you have completed the Sign-Up and received your access credentials.
- Enter your correct credentials (User ID & Password) and select 'Log In'.



The screenshot shows the login interface of the Fiji Revenue and Customs Service (FRCS) Taxpayer Portal. At the top, the FRCS logo and name are displayed. Below this is a 'Log In' section with a user icon. The 'User ID' field contains the text 'PRI140791' and has a question mark icon to its right. The 'Password' field is masked with dots and also has a question mark icon to its right. A red arrow points to the 'LOG IN' button. Below the login fields, there is a link for 'Forgot your password?' with a 'Click here' text and a 'Help' link. At the bottom of the page, there is a 'New User?' section with a user icon and a 'SIGN UP' button.

Register your business

- After logging in, the system will navigate you to your Dashboard which contains different tiles. Since you are registering a new sole trader business, select the "Register New Business" Tile.



- This will take you to the Instructions Page which provides some important information. Click the checkbox to confirm you have read and understood the instructions. Select 'Continue to Next Step'.

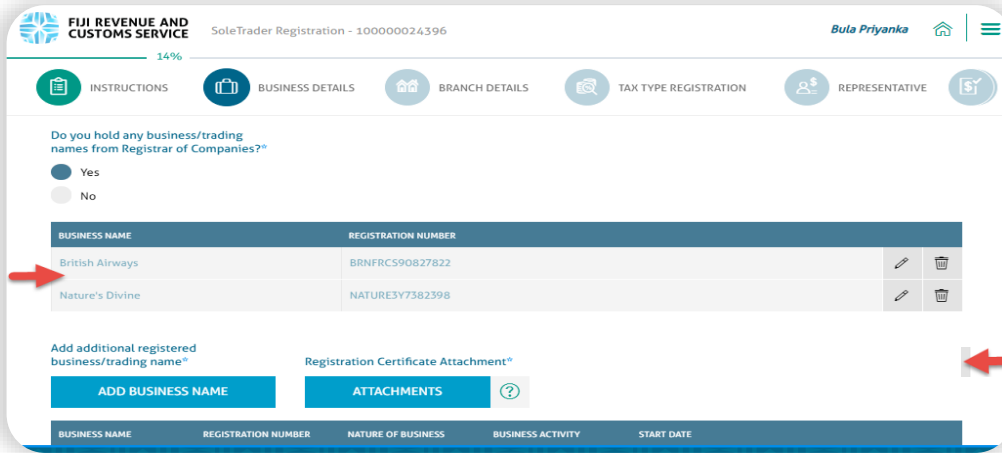
- This will take you to the 'Business Details' section. You will be asked a series of questions. Depending on your answer, you will have different steps to go through.

Add a Registered Business

- If you answered 'Yes' for the first question, you will need to add your business name and business registration number. If you answered 'No', go to the section 'Add an Unregistered Business'. Click on 'Add Business Name' to update details.

- A pop-up will be displayed. Add your business name and registration number before selecting 'Confirm'.

- Your update will be displayed on the main page. You can add multiple Business Names by clicking on the “Add Business Name” button. You can edit or delete any row item by clicking on the 'Edit or Delete' icons.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka

14%

INSTRUCTIONS BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE

Do you hold any business/trading names from Registrar of Companies?*

☒ Yes ☐ No

BUSINESS NAME	REGISTRATION NUMBER	
British Airways	BRNFRCS90827822	 
Nature's Divine	NATURE3Y7382398	 

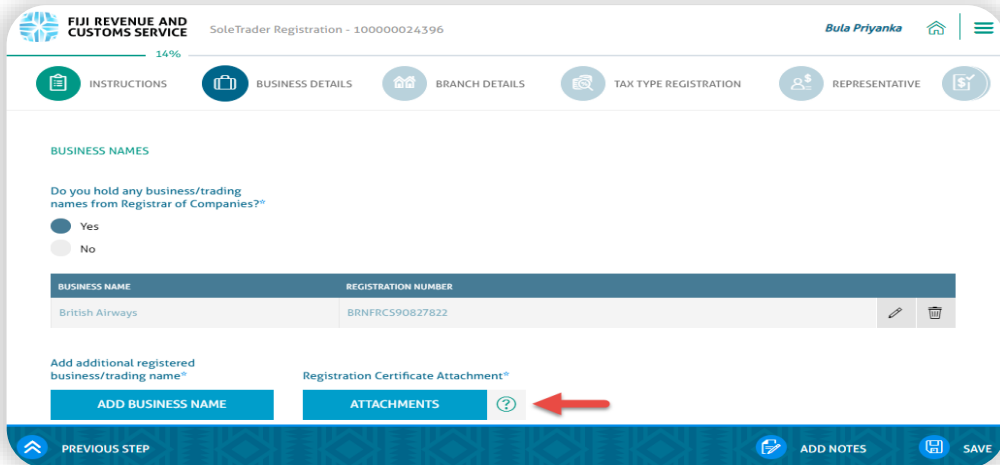
Add additional registered business/trading name*

Registration Certificate Attachment*

ADD BUSINESS NAME **ATTACHMENTS** ?

BUSINESS NAME REGISTRATION NUMBER NATURE OF BUSINESS BUSINESS ACTIVITY START DATE

- Click on 'Attachments' to upload your Business Registration Certificate.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka

14%

INSTRUCTIONS BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE

BUSINESS NAMES

Do you hold any business/trading names from Registrar of Companies?*

☒ Yes ☐ No

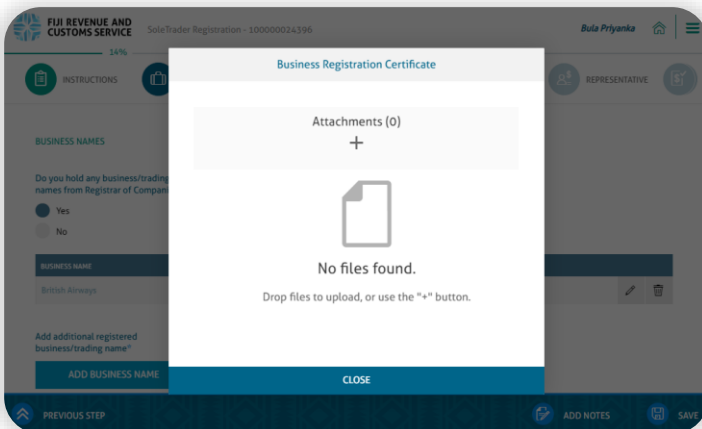
BUSINESS NAME	REGISTRATION NUMBER	
British Airways	BRNFRCS90827822	 

Add additional registered business/trading name*

Registration Certificate Attachment*

ADD BUSINESS NAME **ATTACHMENTS** ?

PREVIOUS STEP ADD NOTES SAVE



Business Registration Certificate

Attachments (0)

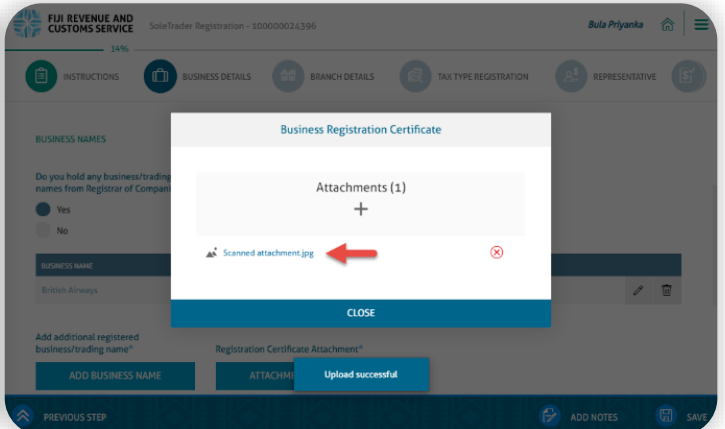
+



No files found.

Drop files to upload, or use the "+" button.

CLOSE



Business Registration Certificate

Attachments (1)

+

 Scanned attachment.jpg

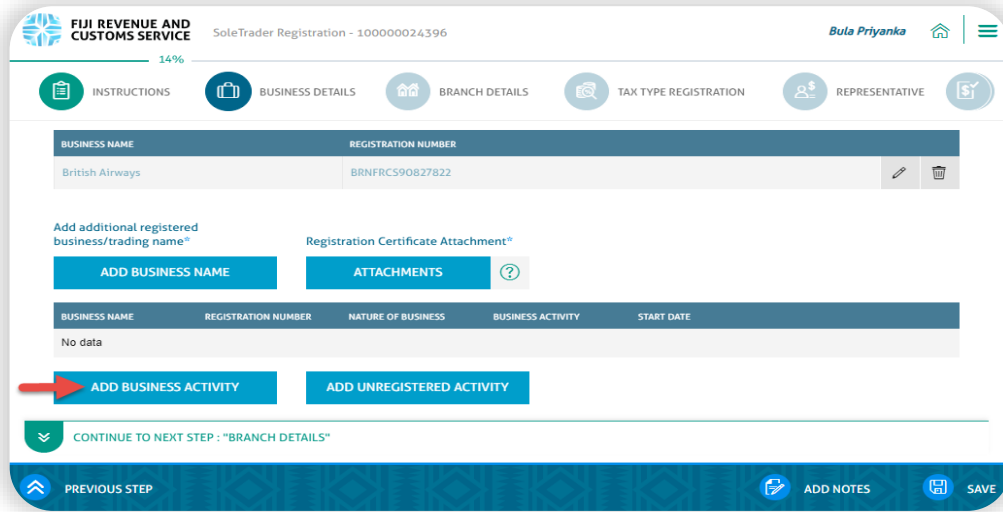
CLOSE

Registration Certificate Attachment*

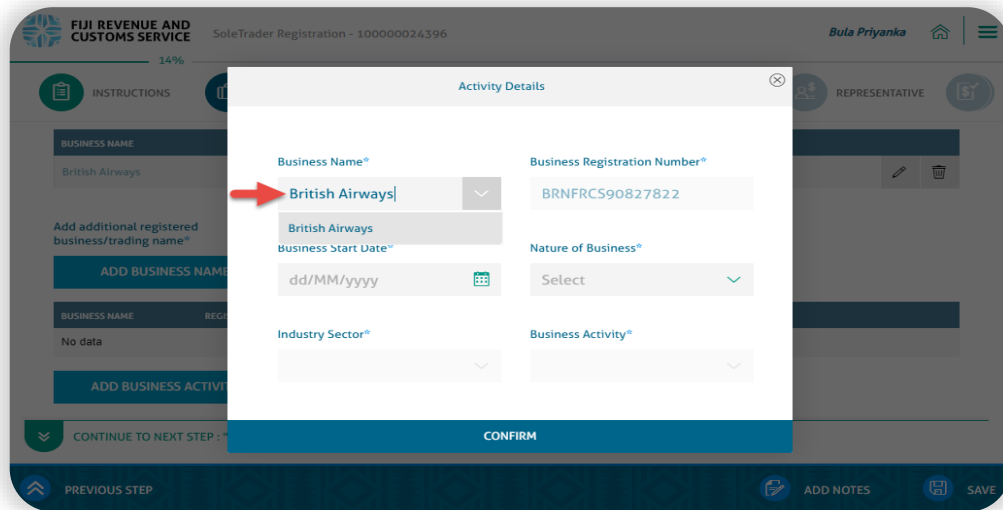
ADD BUSINESS NAME **ATTACHMENTS** **Upload successful**

PREVIOUS STEP ADD NOTES SAVE

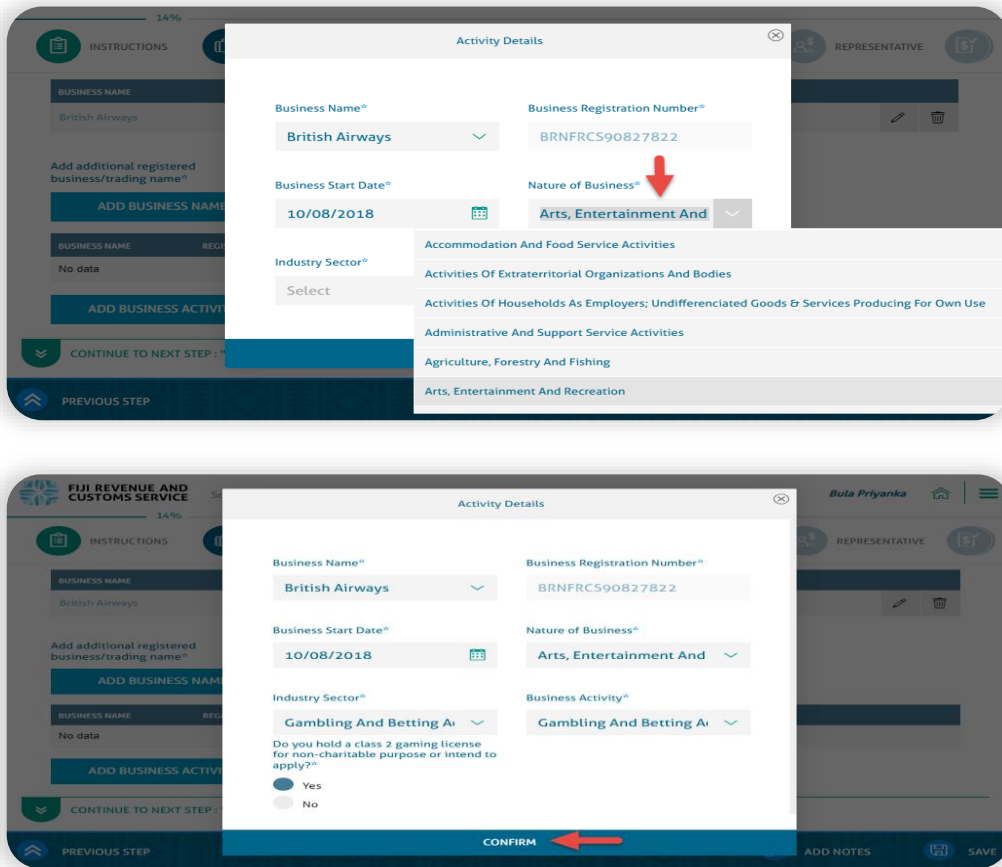
- Click on '+' button to upload the attachment. After successfully uploading your attachment, click on 'Close'. Repeat the process if you need to upload more than attachment.
- Now that you have added your Business Name, the next step is to add your business activity. Click on the 'Add Business Activity'. You will need to do this for each business name that you added in the earlier step.



- On clicking 'Add Business Activity' button, a pop-up will be displayed. Select your Business Name from the dropdown list. This will auto-populate the business registration number field which you cannot edit.



- Continue updating all fields marked with an asterisk (*). This indicates fields are mandatory and need to be updated before you can continue. After selecting your 'Nature of Business' from the dropdown list, this will filter the corresponding 'Industry Sector' making it easier to review the dropdown list. Click on 'Confirm' after completing your updates.



Activity Details

Business Name*
British Airways

Business Registration Number*
BRNFRCS90827822

Business Start Date*
10/08/2018

Nature of Business*
Arts, Entertainment And Recreation

Industry Sector*
Select

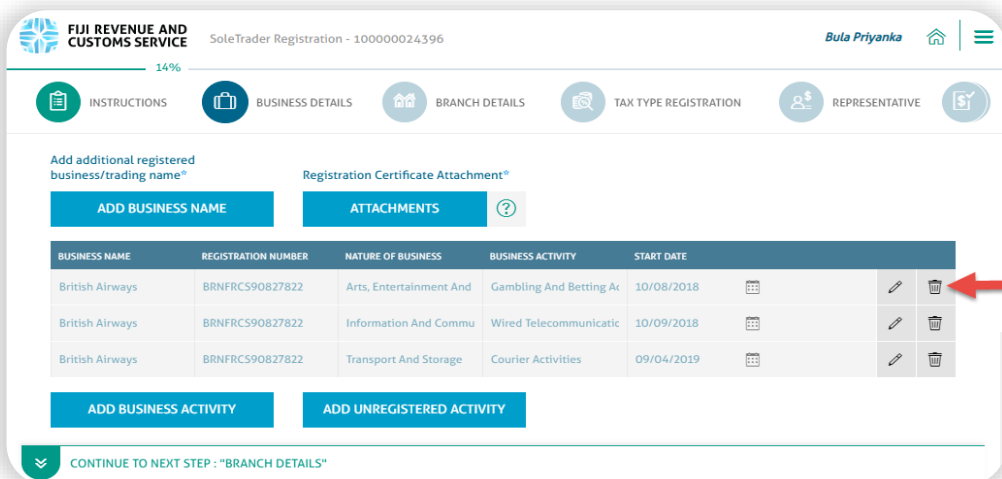
Business Activity*
Gambling And Betting Activities

Do you hold a class 2 gaming license for non-charitable purpose or intend to apply?*

☒ Yes
☐ No

CONFIRM

- After clicking on 'Confirm' button, all the entered details will be appended in the Activity Details table. You can continue adding multiple activities by clicking on 'Add Business Activity' or move to the next step. To edit or delete any activities that were entered, select the appropriate icon and make changes.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396

Bula Priyanka

14%

INSTRUCTIONS BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE

Add additional registered business/trading name*

Registration Certificate Attachment*

ADD BUSINESS NAME **ATTACHMENTS**

BUSINESS NAME	REGISTRATION NUMBER	NATURE OF BUSINESS	BUSINESS ACTIVITY	START DATE			
British Airways	BRNFRCS90827822	Arts, Entertainment And	Gambling And Betting Ac	10/08/2018			
British Airways	BRNFRCS90827822	Information And Commu	Wired Telecommunicatic	10/09/2018			
British Airways	BRNFRCS90827822	Transport And Storage	Courier Activities	09/04/2019			

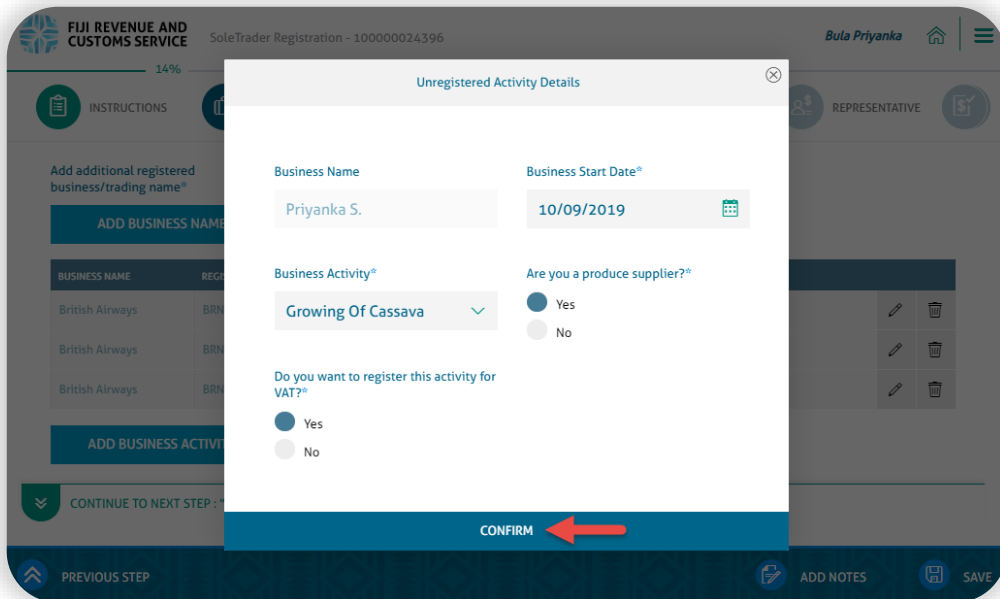
ADD BUSINESS ACTIVITY **ADD UNREGISTERED ACTIVITY**

CONTINUE TO NEXT STEP : "BRANCH DETAILS"

- If you have any unregistered business activity, select 'Add Unregistered Business Activity'.

BUSINESS NAME	REGISTRATION NUMBER	NATURE OF BUSINESS	BUSINESS ACTIVITY	START DATE
British Airways	BRNFRCS90827822	Arts, Entertainment And	Gambling And Betting At	10/08/2018
British Airways	BRNFRCS90827822	Information And Commu	Wired Telecommunicatic	10/09/2018
British Airways	BRNFRCS90827822	Transport And Storage	Courier Activities	09/04/2019

- A pop-up will be displayed wherein the Taxpayer needs to input all the Unregistered activity details and click on Confirm button.





BUSINESS NAME	REGISTRATION NUMBER	NATURE OF BUSINESS	BUSINESS ACTIVITY	START DATE
British Airways	BRNFRCS90827822	Arts, Entertainment And	Gambling And Betting Ac	10/08/2018
British Airways	BRNFRCS90827822	Information And Commu	Wired Telecommunicatic	10/09/2018
British Airways	BRNFRCS90827822	Transport And Storage	Courier Activities	09/04/2019
Priyanka S.	Unregistered		Growing Of Cassava	10/09/2019

Add an Unregistered Business

- The earlier section covered *Adding a Registered Business*, if you had answered 'Yes' to the question on holding any business name from the Registrar of Companies. This section covers the steps if you had answered 'No' to this question. Click on 'Add Unregistered Activity' to update details.

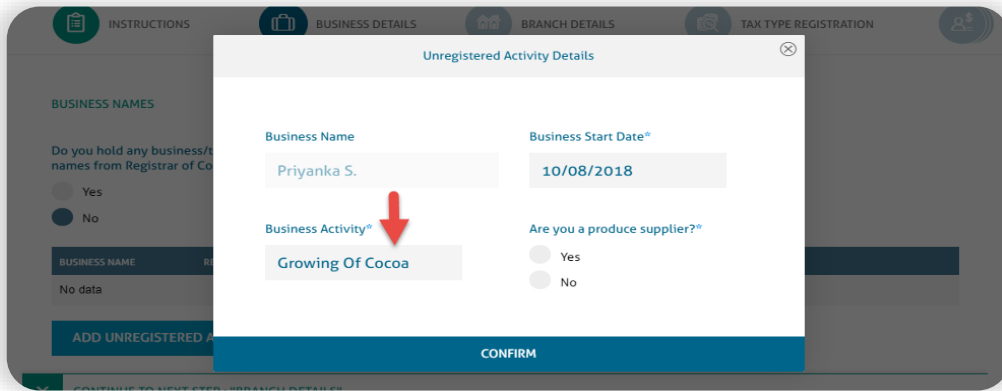
Do you hold any business/trading names from Registrar of Companies?

☐ Yes

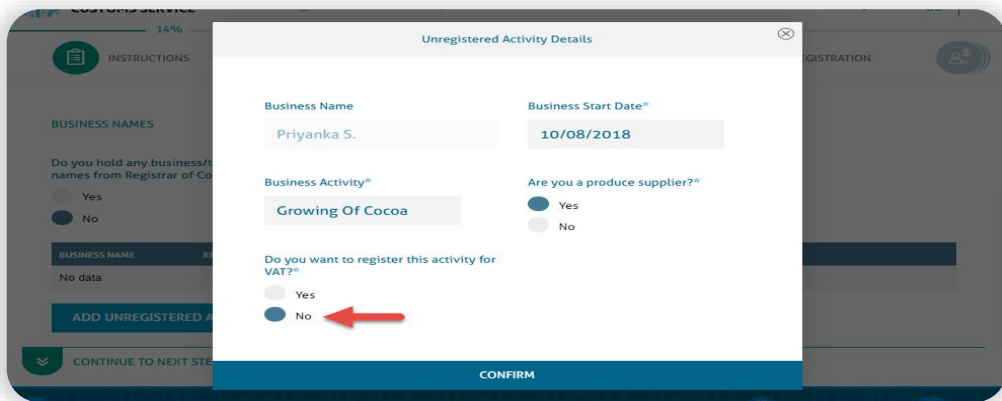
☒ No

BUSINESS NAME	REGISTRATION NUMBER	NATURE OF BUSINESS	BUSINESS ACTIVITY	START DATE
No data				

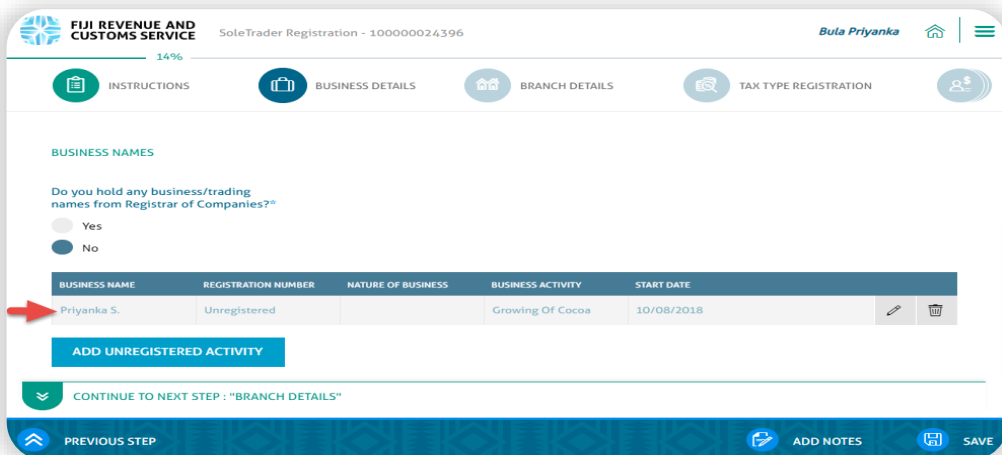
- A pop-up will be displayed wherein the Taxpayer needs to input all the Unregistered activity details. In this scenario, the 'Business Name' field is prepopulated with the taxpayer's name.



- Update fields marked with an asterisk (*). This indicates the field must be updated before you can move to the next step. If you selected 'Yes' to the question 'Are you a produce supplier?', an additional question to register for VAT will appear. If you answer 'Yes', you can continue with the VAT registration steps. For this example, we select 'No'.



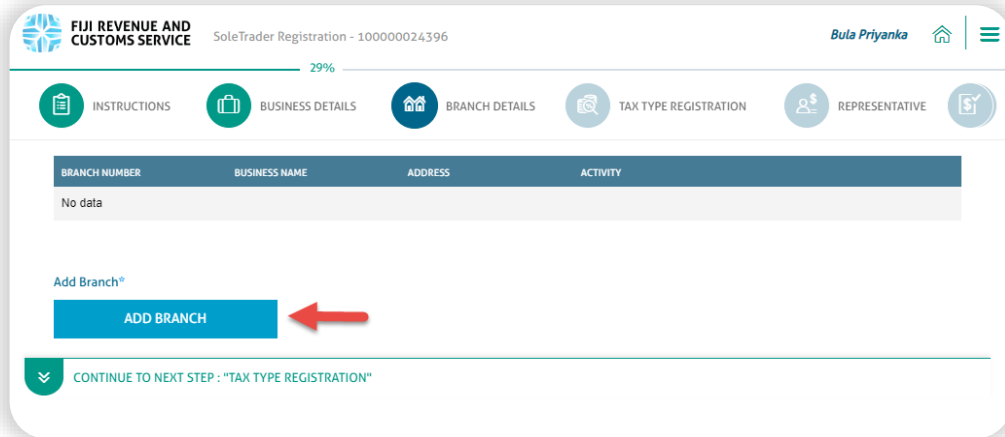
- Click 'Confirm' once all mandatory fields are entered. Click on 'Continue to Next Step: Branch Details' to proceed to the next section.



BUSINESS NAME	REGISTRATION NUMBER	NATURE OF BUSINESS	BUSINESS ACTIVITY	START DATE
Priyanka S.	Unregistered	Growing Of Cocoa	10/08/2018	

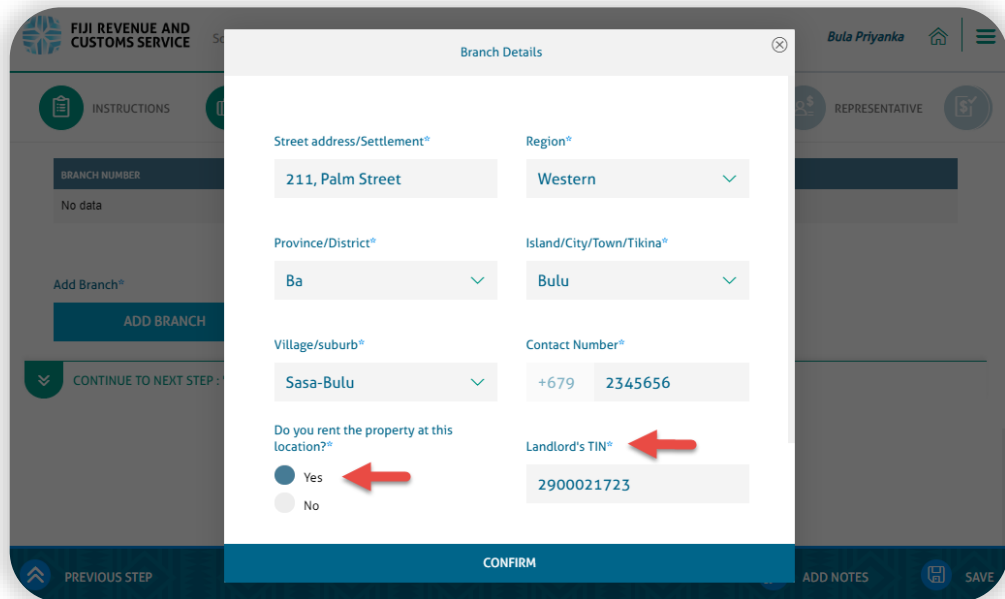
Update Branch Details

- Click on 'Add Branch' button to enter the branch details.



The screenshot shows the 'Fiji Revenue and Customs Service' portal. The user is logged in as 'Bula Priyanka'. The 'Branch Details' tab is selected. Below the tab, there is a table with columns: BRANCH NUMBER, BUSINESS NAME, ADDRESS, and ACTIVITY. The table is empty, showing 'No data'. Below the table, there is a section titled 'Add Branch*' with a blue 'ADD BRANCH' button. A red arrow points to this button. At the bottom, there is a green button labeled 'CONTINUE TO NEXT STEP: "TAX TYPE REGISTRATION"'.

- A pop-up will be displayed. Update all mandatory fields which are marked with an asterisk (*). Apart from the 'Street address' field, other address fields are available from a dropdown list. You can also view the Address Listing on our website [Click here](#).

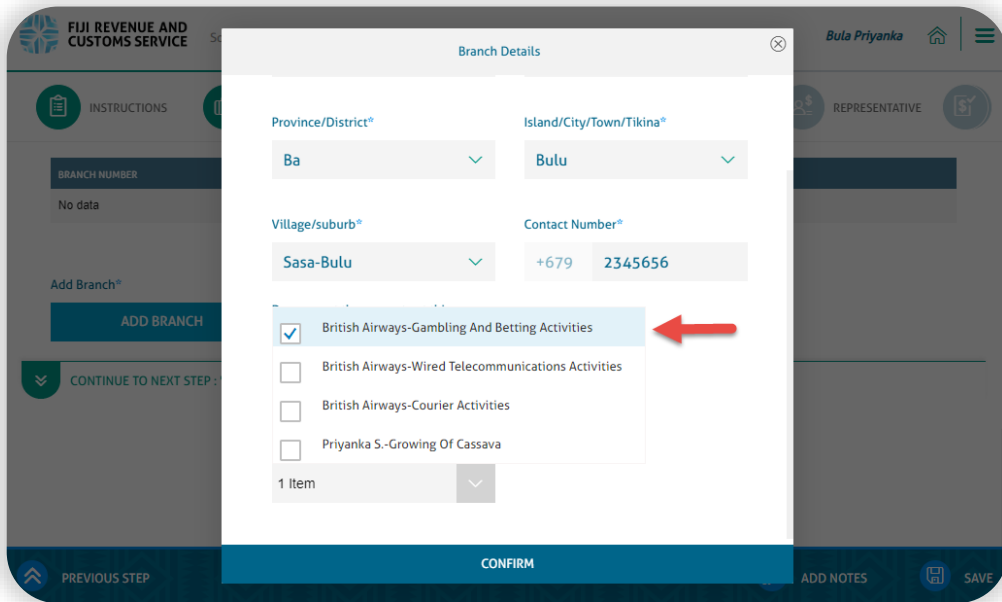


The screenshot shows the 'Branch Details' pop-up form. The form contains the following fields:

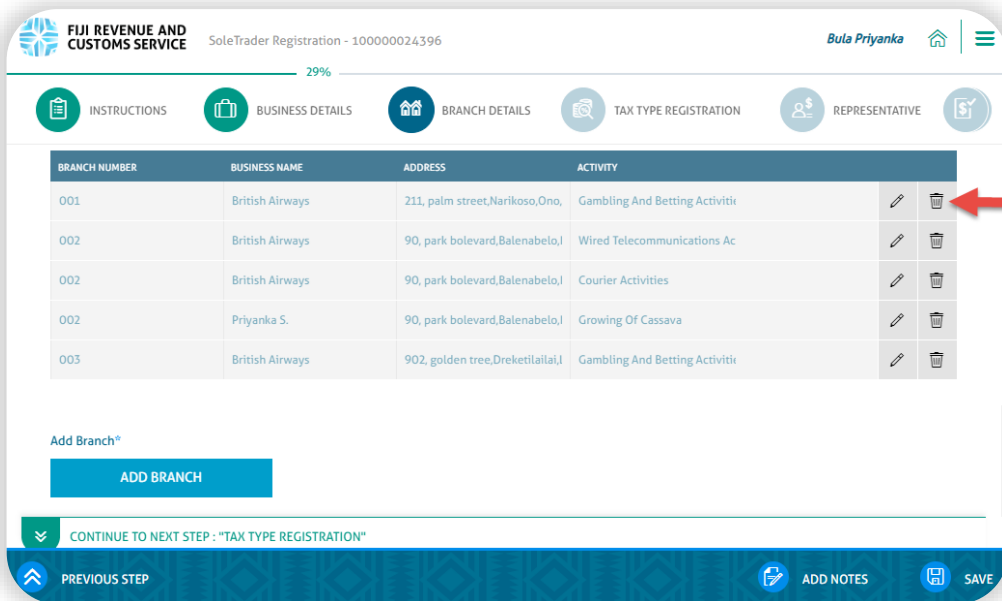
- Street address/Settlement*: 211, Palm Street
- Region*: Western (dropdown)
- Province/District*: Ba (dropdown)
- Island/City/Town/Tikina*: Bulu (dropdown)
- Village/suburb*: Sasa-Bulu (dropdown)
- Contact Number*: +679 2345656
- Do you rent the property at this location?*: Yes (radio button selected, No is unselected). A red arrow points to the 'Yes' radio button.
- Landlord's TIN*: 2900021723. A red arrow points to this field.

At the bottom of the form, there are three buttons: 'PREVIOUS STEP', 'CONFIRM', and 'ADD NOTES'. There is also a 'SAVE' button on the right side of the form.

- If you answered 'Yes' to the question on rental property, you will be required to enter the landlord's TIN.
- Once the address and contact details are updated, select the 'Business Names' that are linked to this branch. The list of Business Names was entered earlier and is available from a dropdown list.



- Select the business names and click on 'Confirm'.

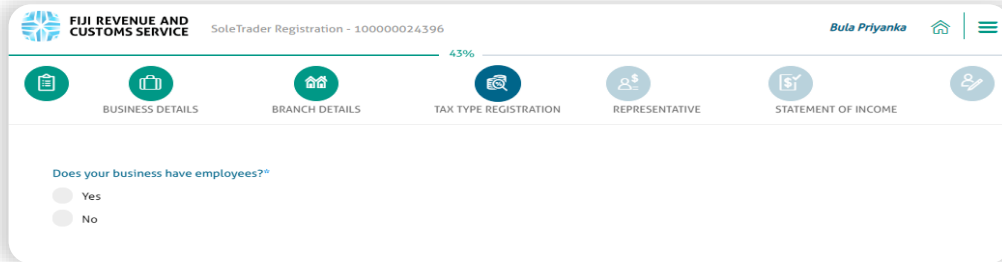


BRANCH NUMBER	BUSINESS NAME	ADDRESS	ACTIVITY		
001	British Airways	211, palm street,Narikoso,Ono,	Gambling And Betting Activiti		
002	British Airways	90, park boulevard,Balenabelo,l	Wired Telecommunications Ac		
002	British Airways	90, park boulevard,Balenabelo,l	Courier Activities		
002	Priyanka S.	90, park boulevard,Balenabelo,l	Growing Of Cassava		
003	British Airways	902, golden tree,Dreketilalala,l	Gambling And Betting Activiti		

- Continue to add new branches by selecting 'Add Branch' and following the same steps. Each branch is assigned a branch number. The branch number is based on the address field, not business activity. Thus, if you have multiple activities happening at one address, the branch number will be the same. You can edit or delete a branch by selecting the appropriate icon. Once you have completed updating branch details, click on 'Continue to Next Step'.

Tax Type Registration

- A series of questions are listed in this section. Depending on how you answer each question, this may open up further questions.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 43% Bula Priyanka

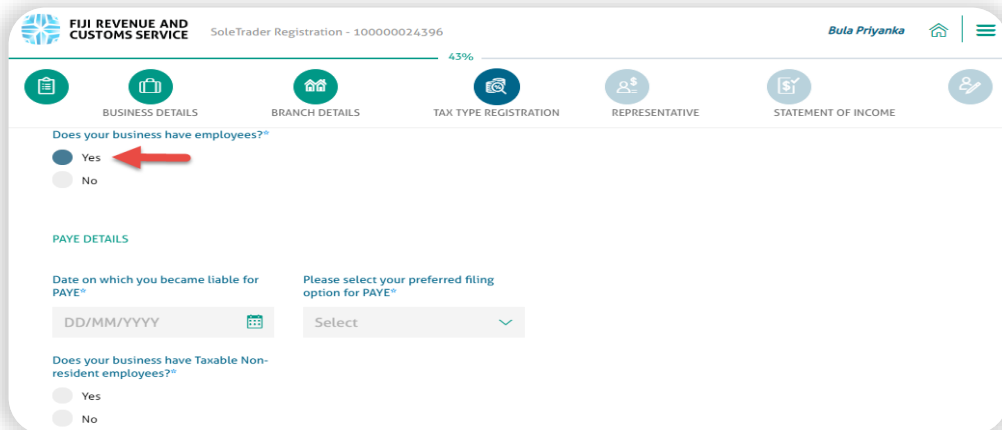
BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME

Does your business have employees?*

☐ Yes ☐ No

Pay As You Earn (PAYE) registration

- If you selected 'Yes' for the first question, this will open up further questions on 'PAYE'. Complete the displayed questions.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 43% Bula Priyanka

BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME

Does your business have employees?*

☒ Yes ☐ No

PAYE DETAILS

Date on which you became liable for PAYE*

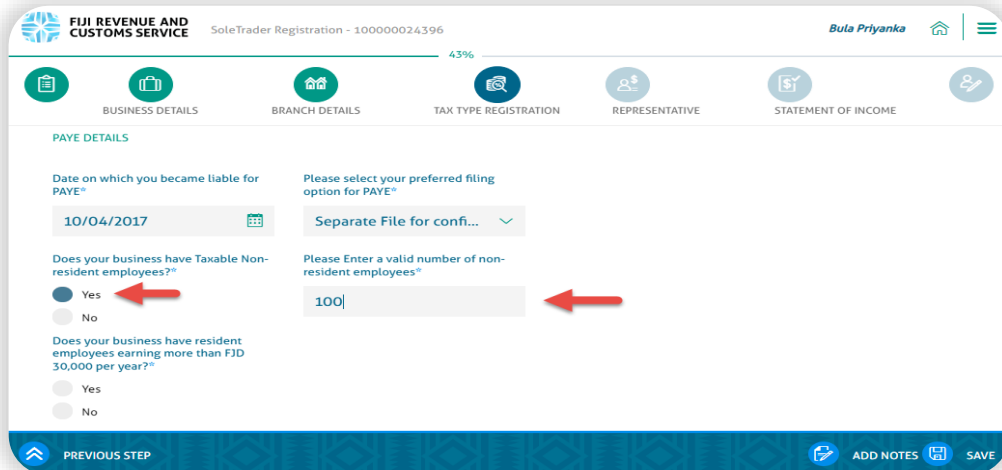
DD/MM/YYYY

Please select your preferred filing option for PAYE*

Select

Does your business have Taxable Non-resident employees?*

☐ Yes ☐ No



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 43% Bula Priyanka

BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME

PAYE DETAILS

Date on which you became liable for PAYE*

10/04/2017

Please select your preferred filing option for PAYE*

Separate File for confi...

Does your business have Taxable Non-resident employees?*

☒ Yes ☐ No

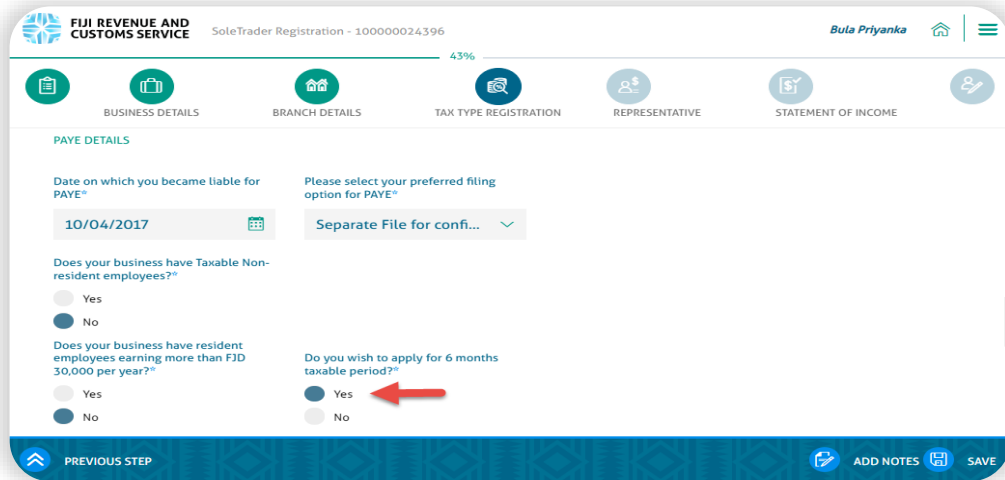
Please Enter a valid number of non-resident employees*

100

Does your business have resident employees earning more than FJD 30,000 per year?*

☐ Yes ☐ No

PREVIOUS STEP ADD NOTES SAVE



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 43% Bula Priyanka

BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME

PAYE DETAILS

Date on which you became liable for PAYE*
10/04/2017

Please select your preferred filing option for PAYE*
Separate File for confi...

Does your business have Taxable Non-resident employees?*

☐ Yes
☒ No

Does your business have resident employees earning more than FJD 30,000 per year?*

☐ Yes
☒ No

Do you wish to apply for 6 months taxable period?*

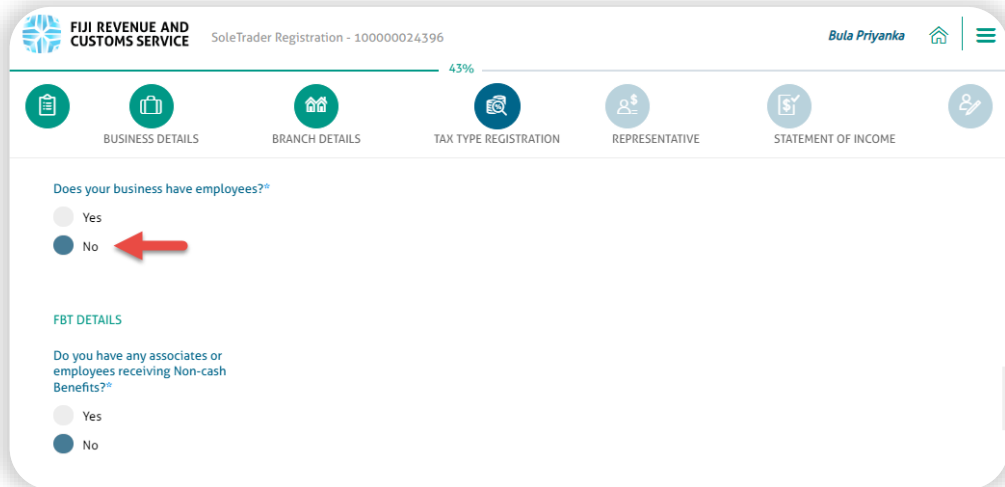
☒ Yes
☐ No

PREVIOUS STEP ADD NOTES SAVE

- The default filing period for PAYE is monthly. However, if you do not have taxable non-resident employees nor resident employees earning more than \$30,000 per year, you can opt for the 6monthly filing option (6months taxable period).

Fringe Benefit Tax (FBT) registration

- If you responded 'No' to the question on 'Does your business have employees?', move to the set of questions on FBT.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 43% Bula Priyanka

BUSINESS DETAILS BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME

Does your business have employees?*

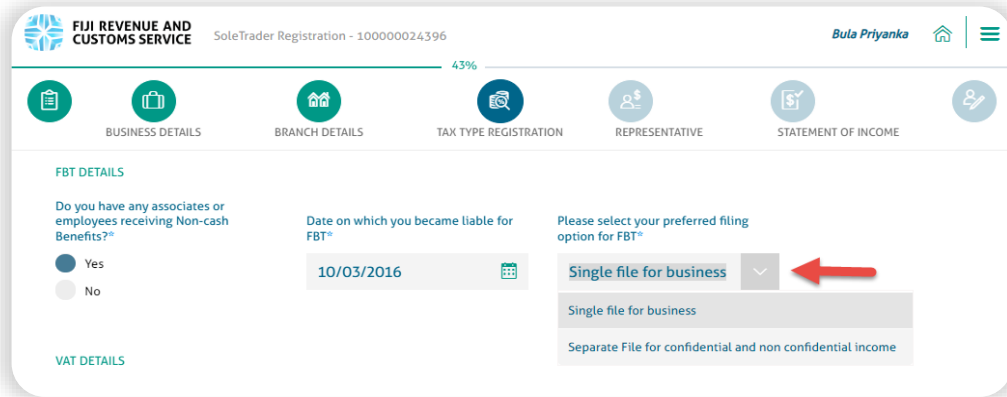
☐ Yes
☒ No

FBT DETAILS

Do you have any associates or employees receiving Non-cash Benefits?*

☐ Yes
☒ No

- In this example we select 'Yes' to the FBT question. This opens up two other questions to confirm the date on which you became liable for FBT and your preferred filing option. By default, the filing period for FBT is set to quarterly.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka

43%

FBT DETAILS

Do you have any associates or employees receiving Non-cash Benefits?*

☒ Yes ☐ No

Date on which you became liable for FBT*

10/03/2016

Please select your preferred filing option for FBT*

Single file for business

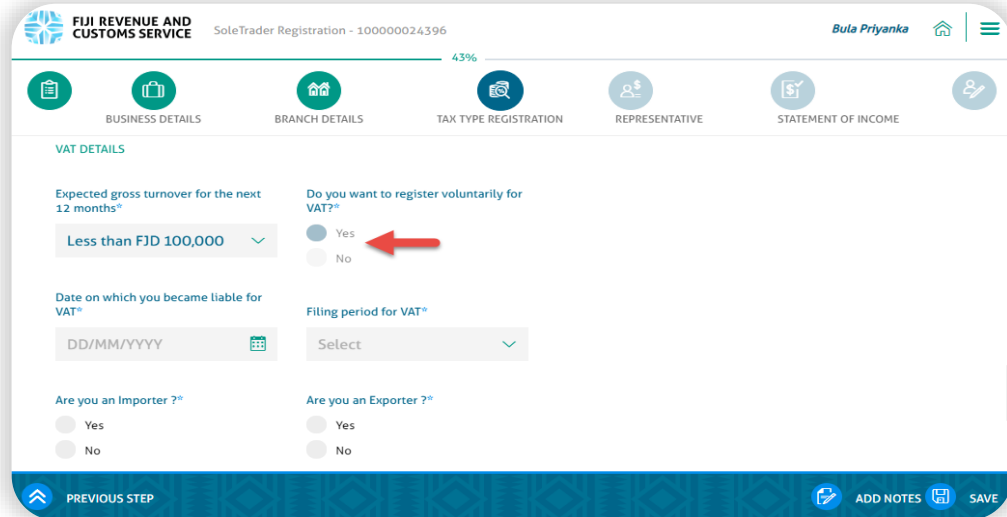
Single file for business

Separate File for confidential and non confidential income

VAT DETAILS

Value Added Tax (VAT) registration

- In one of the earlier steps for adding an unregistered business activity, a follow up question was posed to confirm status as a produce supplier and if you were registering this activity for VAT. If you selected 'Yes' during that step, it is mandatory for you to update VAT information in this part.
- If you selected 'No' during that step, you can still register voluntarily or continue to the next tax type registration. In this example, we opt to register for VAT. If your expected turnover is less than \$100,000, you can register voluntarily.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka

43%

VAT DETAILS

Expected gross turnover for the next 12 months*

Less than FJD 100,000

Do you want to register voluntarily for VAT?*

☒ Yes ☐ No

Date on which you became liable for VAT*

DD/MM/YYYY

Filing period for VAT*

Select

Are you an Importer?*

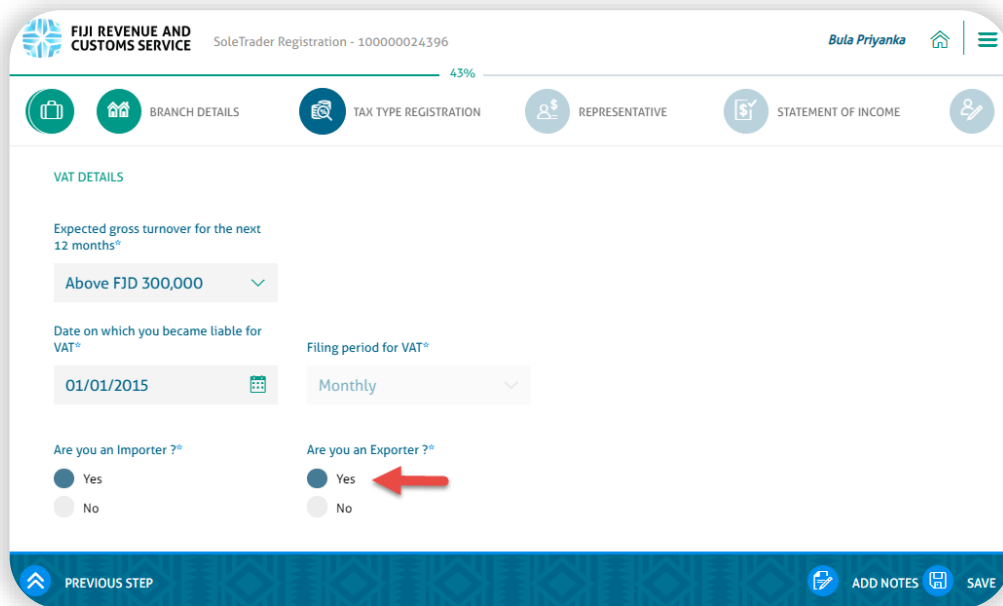
☐ Yes ☒ No

Are you an Exporter?*

☐ Yes ☒ No

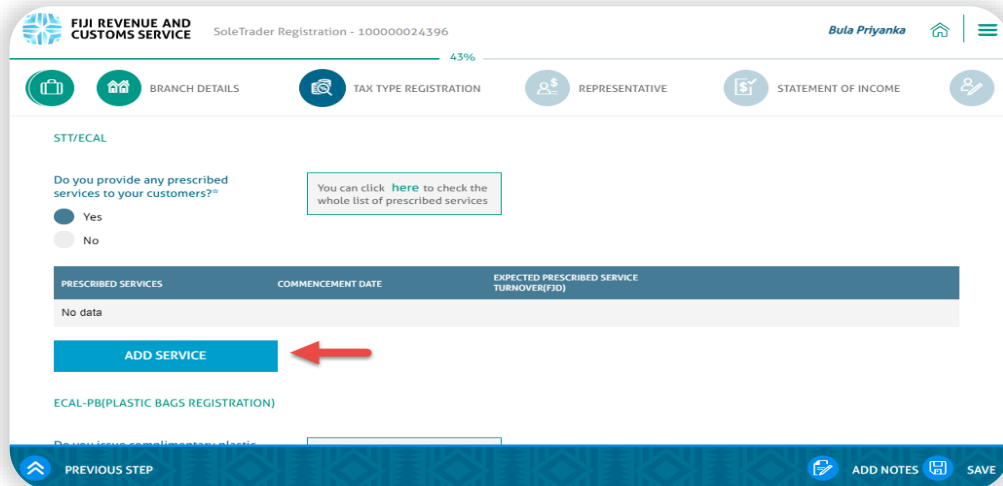
PREVIOUS STEP **ADD NOTES** **SAVE**

- If your expected turnover is above \$100,000, registration is mandatory. Complete all fields marked with an asterisk (*). The preferred filing period for VAT can be selected from a dropdown list except where the expected turnover exceeds \$300,000. In this case, VAT filing is defaulted to monthly.

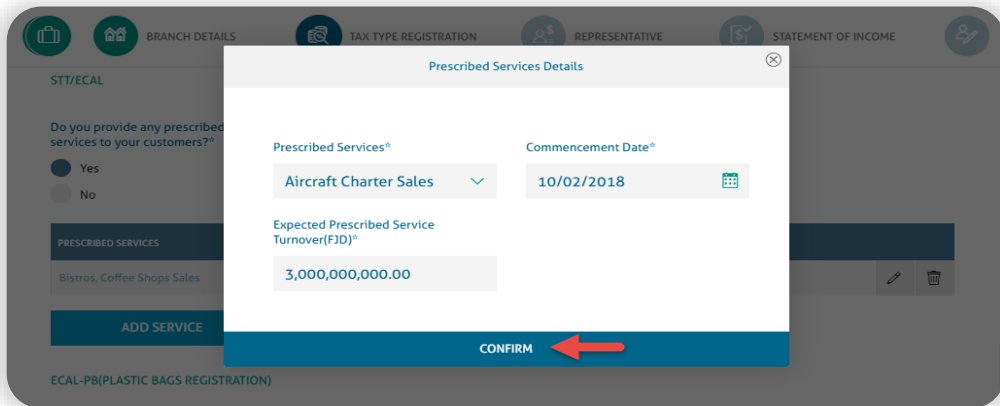


Service Turnover Tax (STT)/Environment & Climate Adaption Level-Prescribed Services (ECAL-PS) registration

- The first question is confirming whether you provide any prescribed services to your customers.



- If you selected 'Yes', click on 'Add Service' to enter more details of prescribed services. A pop-up screen will be displayed. When updating the 'Expected Prescribed Service Turnover' field, it should be equal to or higher than the expected turnover entered during the VAT registration steps. An error message will be displayed if the entered turnover is less than the VAT turnover. Update all fields and click 'Confirm'.



Prescribed Services Details

Do you provide any prescribed services to your customers?*

☒ Yes
☐ No

Prescribed Services

Aircraft Charter Sales

Commencement Date

10/02/2018

Expected Prescribed Service Turnover(FJD)*

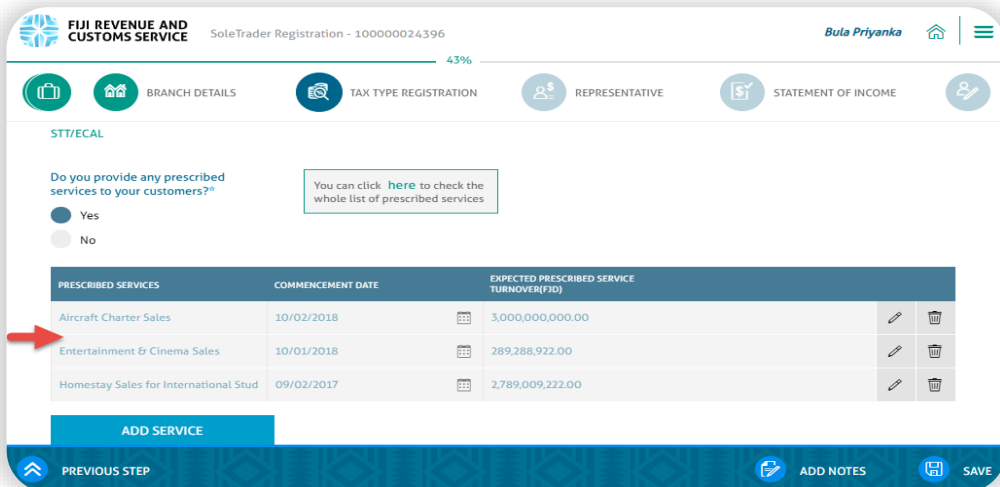
3,000,000,000.00

CONFIRM

- The application of STT/ECAL-PS has changed over the years. You can use the following table to determine if you need to register a prescribed service for STT/ECAL-PS.

Prescribed Service	Turnover	Commencement Date			Tax Type Registration	
		Prior to 01/01/2016 (Jan-12)	01/01/2016 to 31/07/2018	After 01/08/2018	STT Registration	ECAL-PS Registration
04 - Bars & Night club Sales 10 - Bistros, Coffee Shops Sales 11 - Restaurant Sales	Up to FJD 1,250,000.00	Y			upto Dec-15	N/A
			Y		N/A	N/A
	Above FJD 1,250,000.00	Y		Y	Jan-15 to Present	Jan-16 to Present
			Y		Jan-16 to Present	Jan-16 to Present
01 - Hotel Services Sales 02 - Touris Cruise Vessel Sales or Carter 03 - License Bar Sales - Meal, Beverages & other services 05 - Inbound Operator Sales 06 - Event Management Sales 07 - Recreational Activity Sales 08 - Entertainment & Cinema Sales 09 - Hire and/or Rental Car Sales, Tourist Bus Charter services 12 - Aircraft Charter Sales 13 - Water Sports Activity Sales 14 - Homestay Sales for International Students or Overseas Visitors 15 - Other Charges	Up to FJD 1,250,000.00	Y			upto July-18	upto July-18
			Y		upto July-18	upto July-18
				Y	N/A	N/A
	Above FJD 1,250,000.00	Y			Jan-15 to Present	Jan-16 to Present
			Y		Jan-16 to Present	Jan-16 to Present
				Y	Aug-18 to Present	Aug-18 to Present

- You can add a service multiple times. This will be displayed on the summary page. You can edit or delete a service by selecting the relevant icon.



STT/ECAL

Do you provide any prescribed services to your customers?*

☒ Yes
☐ No

You can click [here](#) to check the whole list of prescribed services

PREScribed SERVICES	COMMENCEMENT DATE	EXPECTED PRESCRIBED SERVICE TURNOVER(FJD)		
Aircraft Charter Sales	10/02/2018	3,000,000,000.00		
Entertainment & Cinema Sales	10/01/2018	289,288,922.00		
Homestay Sales for International Stud	09/02/2017	2,789,009,222.00		

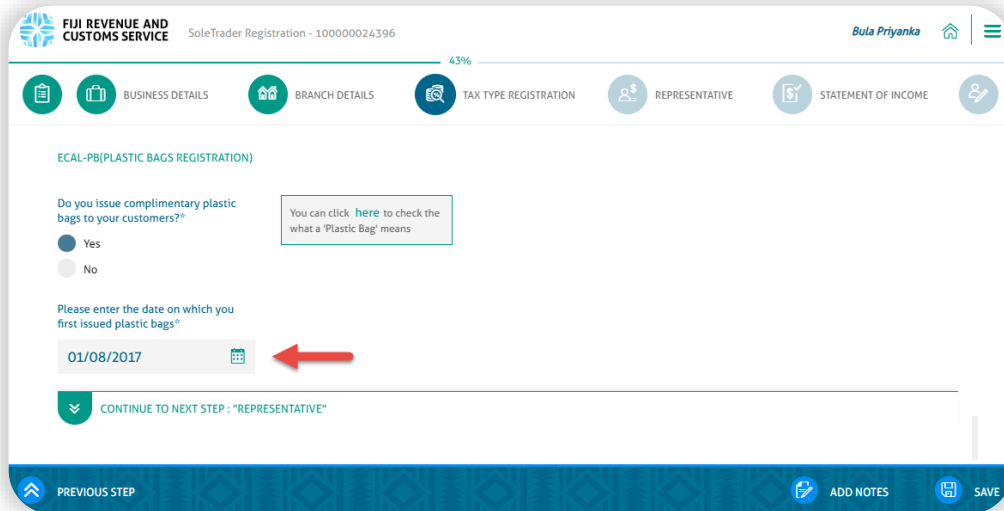
ADD SERVICE

PREVIOUS STEP **ADD NOTES** **SAVE**

- The filing period for STT/ECAL-PS is set to monthly by default.

ECAL-PB (Environment and Climate Adaptation Levy- Plastic Bag) registration

- If you selected 'Yes' to the issue of complimentary plastic bags, you will need to enter date on which you first issued plastic bags. Since this Levy was introduced in August 2017, you will not be able to enter a pre-August 2017 date in this field.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 43% Bula Priyanka

ECAL-PB(PLASTIC BAGS REGISTRATION)

Do you issue complimentary plastic bags to your customers?

☒ Yes ☐ No

You can click [here](#) to check the what a 'Plastic Bag' means

Please enter the date on which you first issued plastic bags*

01/08/2017

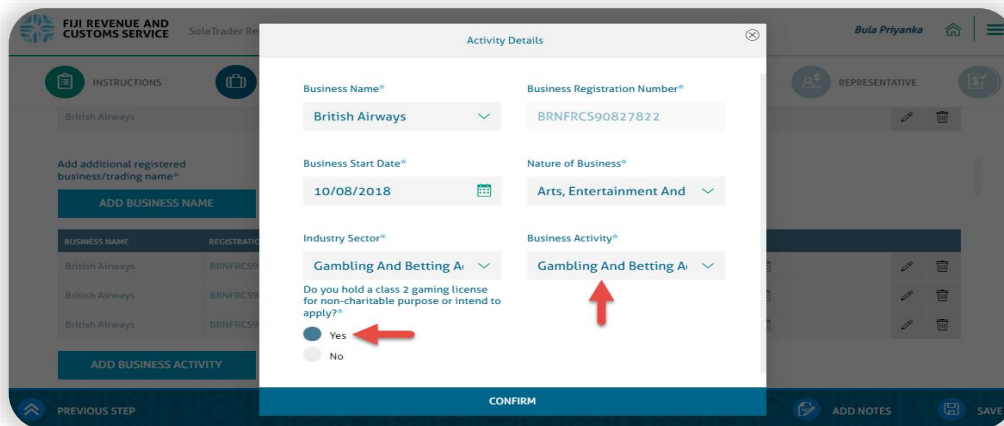
CONTINUE TO NEXT STEP: "REPRESENTATIVE"

PREVIOUS STEP ADD NOTES SAVE

- The default filing period for ECAL-PB is monthly.

GTT (Gambling Turnover Tax) registration

- In one of the earlier steps to 'add a business activity', you may have selected an activity that is liability for GTT. If you had selected 'Yes' to the question on a class 2 gaming license, you will be liable for GTT. The default filing period is monthly.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka

Activity Details

Business Name* British Airways Business Registration Number* BRNFRCS90827822

Business Start Date* 10/08/2018 Nature of Business* Arts, Entertainment And

Industry Sector* Gambling And Betting A Business Activity* Gambling And Betting A

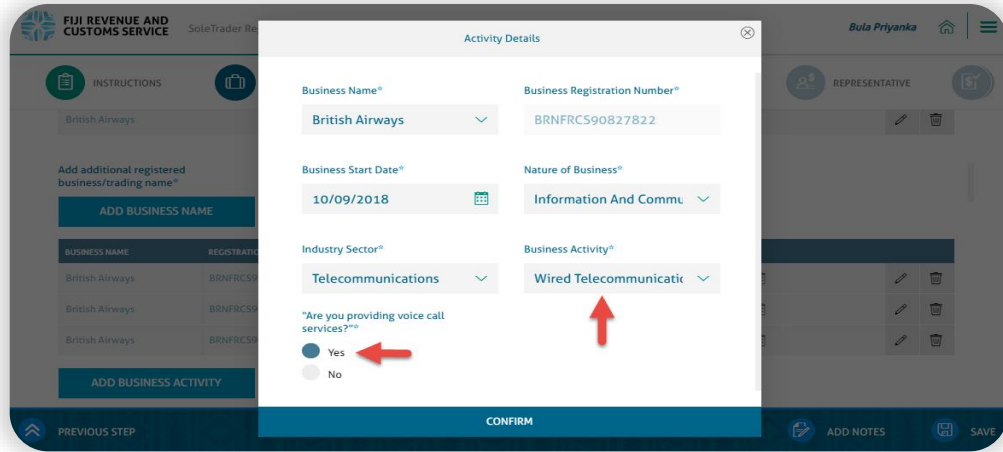
Do you hold a class 2 gaming license for non-charitable purpose or intend to apply?*

☒ Yes ☐ No

CONFIRM ADD NOTES SAVE

Telecommunication Levy (TL) registration

- In one of the earlier steps to 'add a business activity', you may have selected an activity that is liability for TL. If you had selected 'Yes' to the question on providing voice call services, you will be liable for TL. The default filing period is monthly.



Activity Details

Business Name*: British Airways

Business Registration Number*: BRNFRCS90827822

Business Start Date*: 10/09/2018

Nature of Business*: Information And Commu

Industry Sector*: Telecommunications

Business Activity*: Wired Telecommunicati

Are you providing voice call services?

☒ Yes

☐ No

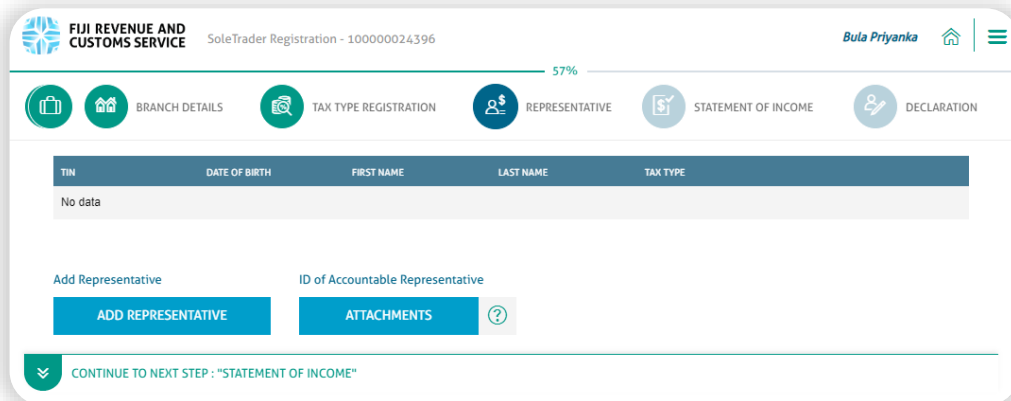
CONFIRM

PIT (Personal Income Tax) registration

- By updating your business activity, you are automatically liable for PIT. The default filing period for PIT is annually.
- After completing relevant tax type registrations, click on 'Continue to Next Step' to proceed to the Representative section.

Representative

- Select 'Add Representative' to add reference details.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396

57%

BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME DECLARATION

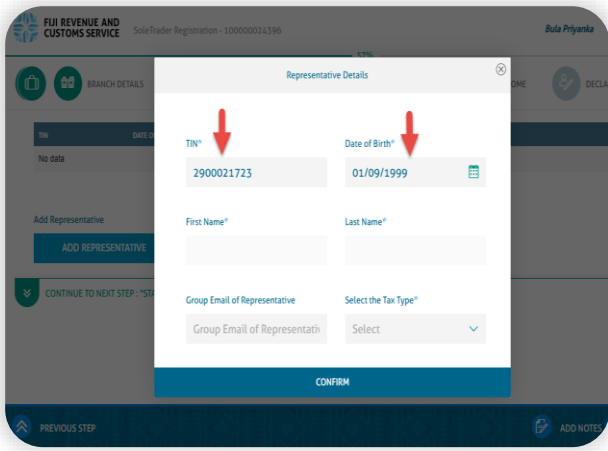
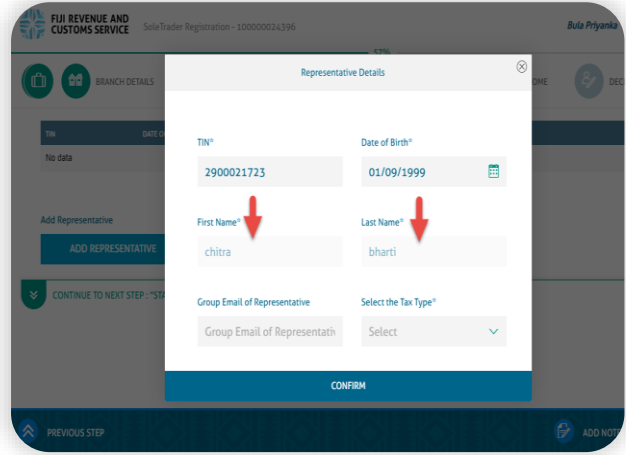
TIN	DATE OF BIRTH	FIRST NAME	LAST NAME	TAX TYPE
No data				

Add Representative ID of Accountable Representative

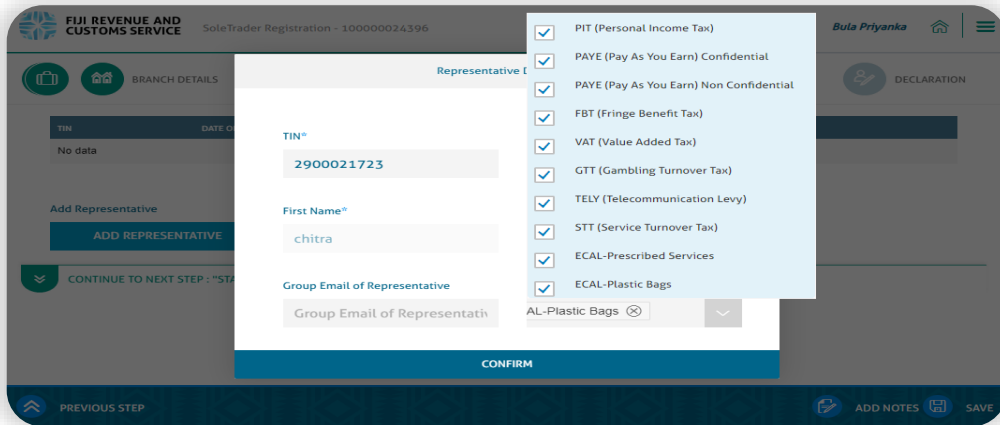
ADD REPRESENTATIVE ATTACHMENTS

CONTINUE TO NEXT STEP: "STATEMENT OF INCOME"

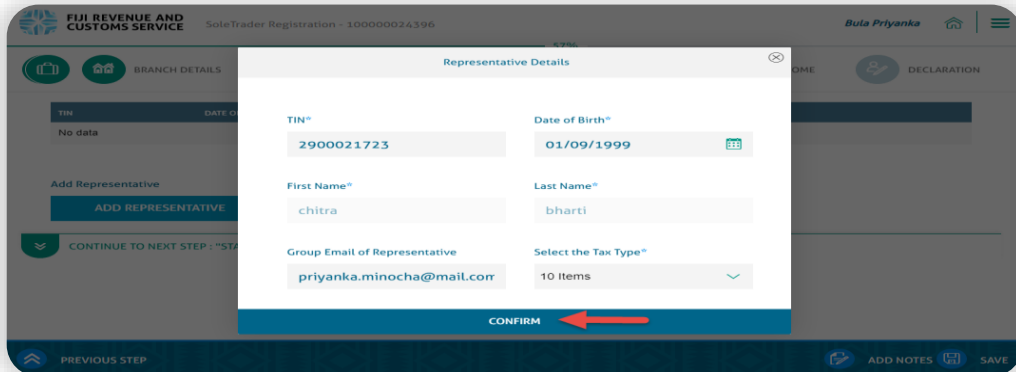
- A pop-up will be displayed. Enter the TIN and Date of Birth field. This will auto-populate the taxpayer's name.

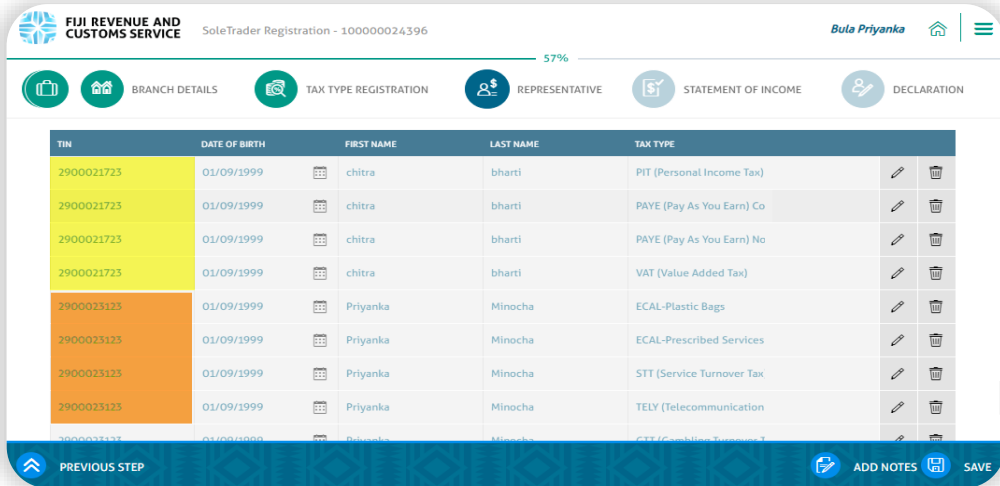
- Select the appropriate tax type from the dropdown list to assign to the representative. You can add one or more tax types per representative or select all tax types.



- Enter the 'Group Email of Representative'. This is an optional field.

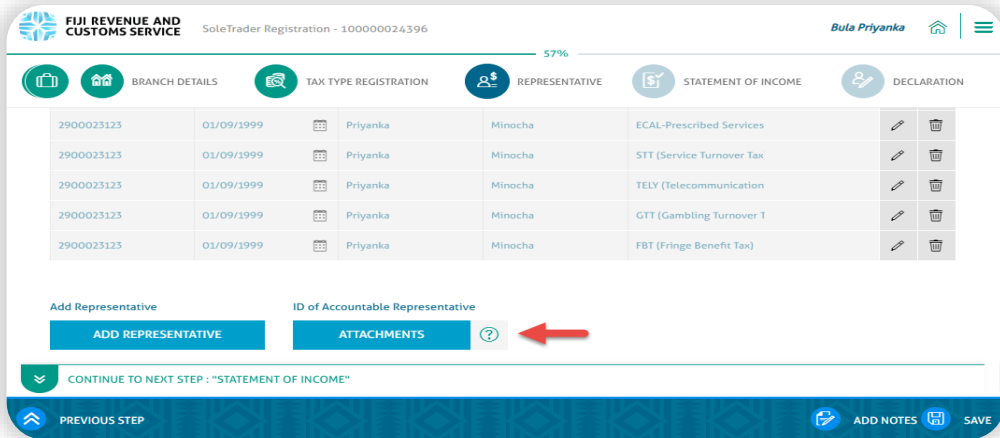


- Once all representatives are updated, they will appear in the summary table. You can edit or delete representatives by selecting the relevant icon. In this example, we assigned different tax types to different representatives.



TIN	DATE OF BIRTH	FIRST NAME	LAST NAME	TAX TYPE
2900021723	01/09/1999	chitra	bharti	PIT (Personal Income Tax)
2900021723	01/09/1999	chitra	bharti	PAYE (Pay As You Earn) Co
2900021723	01/09/1999	chitra	bharti	PAYE (Pay As You Earn) No
2900021723	01/09/1999	chitra	bharti	VAT (Value Added Tax)
2900023123	01/09/1999	Priyanka	Minocha	ECAL-Plastic Bags
2900023123	01/09/1999	Priyanka	Minocha	ECAL-Prescribed Services
2900023123	01/09/1999	Priyanka	Minocha	STT (Service Turnover Tax)
2900023123	01/09/1999	Priyanka	Minocha	TELY (Telecommunication)

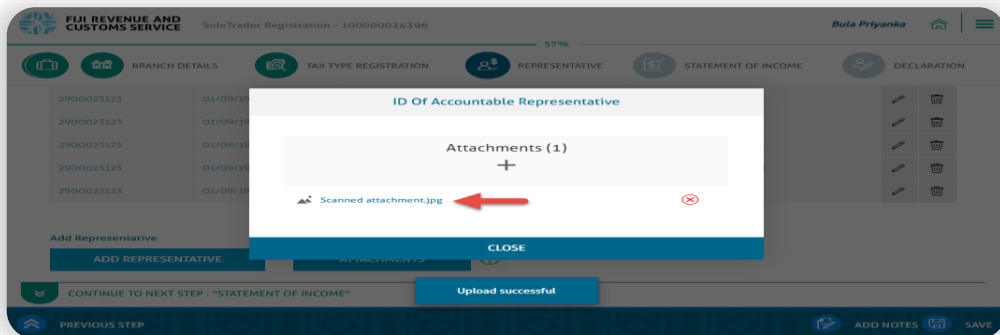
Click on 'Attachments' to upload the ID of the representatives you have just updated. Click on 'Continue to Next Step' to proceed to the 'Statement of Income' section.



Add Representative **ID of Accountable Representative**

ADD REPRESENTATIVE **ATTACHMENTS** ?

CONTINUE TO NEXT STEP: "STATEMENT OF INCOME"



ID of Accountable Representative

Attachments (1)

Scanned attachment.jpg

Upload successful

Statement of Income

- The 'fiscal year start' and 'fiscal year end' fields are auto-populated from the data you entered in the 'Business Details' section.

Enter an amount into the 'Estimated Income Tax Liability' field. Once this field is updated, the instalments table with due dates will be displayed.

INSTALMENTS	DUE DATE	AMOUNT(FJD)
1st -33.33% Of Estimated Income Tax Liability	30/04/2019	10,000,000
2nd -33.33% Of Estimated Income Tax Liability	31/08/2019	10,000,000
3rd -33.33% Of Estimated Income Tax Liability	30/11/2019	10,000,000

- Click on 'Continue to Next Step' to proceed to the 'Declaration' section.

Declaration

This is the final step in the registration process. You can upload more attachments to support your application by selecting 'Attachments' or insert notes by selecting 'Add Notes'.



FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka 86%

BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME DECLARATION

General Attachments

ATTACHMENTS ?

Ms. Priyanka S.
Lodgement Date: 26/09/2019

☐ I declare that the information in this application is true and correct in every detail.

IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP ADD NOTES SAVE

FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka 86%

BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME DECLARATION

General Attachments

ATTACHMENTS ?

Ms. Priyanka S.
Lodgement Date: 26/09/2019

☐ I declare that the information in this application is true and correct in every detail.

IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP ADD NOTES SAVE

- Once you have reviewed and completed your application, select the declaration checkbox. This will enable the 'Submit' button allowing you to complete the process.

FIJI REVENUE AND CUSTOMS SERVICE SoleTrader Registration - 100000024396 Bula Priyanka 86%

BRANCH DETAILS TAX TYPE REGISTRATION REPRESENTATIVE STATEMENT OF INCOME DECLARATION

General Attachments

ATTACHMENTS ?

Ms. Priyanka S.
Lodgement Date: 26/09/2019

☒ I declare that the information in this application is true and correct in every detail.

IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP SUBMIT ADD NOTES SAVE



- After clicking on 'Submit' button, an Acknowledgement will be displayed. You can download the correspondence. A copy of your acknowledgment letter will be available in the Correspondence tile on your portal dashboard.

