



**FIJI REVENUE AND
CUSTOMS SERVICE**

FRCS Online/Bill Pay Payment Facility

It is important that taxpayers make timely and correct Tax and Customs payments to avoid penalties. In light of this the Fiji Revenue & Customs Service wishes to remind its customers that they can use Online/Internet banking through ANZ, BSP or Westpac Bank for payment of taxes.

Online/Bill Pay - Payment Facility

The online or Bill pay facility basically is a system whereby customers are able to easily make FRCS payments through bank transfers without having to visit FRCS premises to stand in lines to make payments. **To be able to use this facility, taxpayers need to:**

1. Register for internet banking / Bill pay with their respective banks.
2. Do online payment transfers from their bank accounts to respective FRCS bank accounts at ANZ, WBC and BSP. (Details of FRCS bank account numbers can be requested on e-mail from suvairdespatch@frcs.org.fj & onlinepayments@frcs.org.fj).
3. Follow **a standard format** while remitting payments online so that payments can be identified correctly and receipted.
4. Enter **mandatory details according to which ever tax types that you are paying** in the reference field of the banks bill payment interface. This will ensure that payments are remitted, identified and receipted in a timely manner.
5. The receipts are forwarded to customers as proof of payment within 2 working days. A receipt could also be obtained from the Correspondence History Tile in the TPOS portal for all the payments made to the tax types available in the TPOS portal.
6. Forward a copy of payment advice slip generated by the bank's bill pay/online payment interface to onlinepayments@frcs.org.fj or suvairdespatch@frcs.org.fj as proof of payment transfers. This needs to be emailed immediately after payment.

FRCS BANK ACCOUNT DETAILS FOR ONLINE TAX PAYMENTS

The following FRCS account numbers are to be used by customers when making online bill payments and Telegraphic Transfers. Customers can use the internet banking platform to make tax and custom payments either through ANZ, BSP or Westpac Bank.

Tax and Customs Payments

<u>Bank Account Name : Fiji Revenue & Customs Service</u>	Account Numbers
WBC - Value Added Tax	9802691312
WBC - PAYE	9802691346
WBC - Provisional Tax	9802691353
WBC - Withholding Tax	9802691361
WBC - Vat Reverse Charge	9802691387
WBC - Other	9802691395
WBC - Income Tax	9802691403
WBC - Service Turnover Tax	9802691411
WBC – Customs Departure Tax	9803044800
ANZ – Taxation Payment (for all Tax payments only)	7347548
ANZ – Customs Payment (for all Customs payments only)	7347366
BSP	7864781

Tertiary Loan Scheme (TELS)

Bank: **HFC**

Account Name: **TSLS Recovery A/C**

Account No. **21782S10 / 100025124**

Narration: **TIN+ TELS payment**

MSME Loan RepaymentBank: **HFC**Account Name: **Government Consolidated A/C**Account No. **7133S10 / 100007378**Narration: **TIN + MSME Payment**

The following Swift Codes to be used when remitting Telegraphic Transfers.

Bank	Swift Code	Bank Account Number	Payment Particulars
ANZ	ANZBFJFX BSB 010890	7347548	For Tax payments only
ANZ	ANZBFJFX BSB 010890	7347366	For Customs payments only
BSP	BOSPFJFJ	7864781	For Tax payments only
WBC	WPACFJFX BSB - 039-001	Account Number can be selected as per the required payment from the above listing	For Tax and Departure Tax payments only
HFC	HFCLFJFJ	100007378 (MSME) 100025124 (TELS)	For TELS and MSME payments only

Payment Reference Format

Customers must register for Internet banking with their respective banks to use the Bill Pay system. It is CRITICAL and is a MUST to use the reference format stated below as this will ensure that your payments are correctly receipted under the correct tax in FRCS.

There are two format options to remit your payments which are follows:

Option 1 (Filing Successfully done on TPOS)

For all the payment made to the tax types that are available on the TPOS portal, you are required to do your filling and provide the **Filling Reference Number** that has been generated after the filling has been done. This filling confirmation number is to be provided in the **narration field for the payments**. **Please note that Filling Confirmation number is mandatory. For cases where there are no filing confirmation number, please note the TIN.**

NOTE: For all payments done online, receipts will be made available in correspondence tile in TPOS once statement is reconciled and payments posted. This may take about 24-48 hours depending on when credits are transferred and banks cut-off time.

Option 2 (Filing not Done)

Type of Tax	Reference Number Format	Example
Value Added Tax	TIN +Tax Code+ Tax Year + Tax Month	123456789 +11+ 2022 + 02
PAYE	TIN +Tax Code + Tax Year + Tax Month	123456789+02+2022+02
Income Provisional Tax	TIN +Tax Code+ Account Code+ Tax Year	123456789+01+92+2022

Provisional Tax Contractors (5%)	TIN +Tax Code + Tax Year + Tax Month	123456789+03+2022+02
Withholding Tax	TIN +Tax Code+ Tax Year + Tax Month	123456789+05+2022+02
VAT Reverse Charge	TIN + Tax Code + Tax Year	123456789+09+2022
Income Tax	TIN + Tax Code+ Account Code + Tax Year	123456789+01+90+2022
Company Advance Tax	TIN + Tax Code+ Account Code + Tax Year	123456789+01+95+2022

Service Turnover Tax	TIN + Tax Code + Tax Year + Tax Month	123456789+12+2022+02
Departure Tax	TIN + Tax Year + Tax Month	123456789+2022+02
Dividend Tax	TIN + Tax Code + Year	123456789+04+2022
Gambling Turnover Tax	TIN + Tax Code + Tax Year + Tax Month	123456789+08+2022+02
Resident Interest Withholding Tax	TIN + Tax Code + Tax Year + Tax Month	123456789+10+2022+02
Branch Profit Remittance	TIN + Tax code + Year +Tax Month	123456789+13+2022+02
Capital Gains Tax	TIN + Tax Code +Year +Tax Month	123456789+14+2022+02
Tax Agent Fee	TIN + Tax Code+ Year	123456789+15+2022
ICT Business License	TIN + Tax Code+ Year	123456789+16+2022
Social Responsibility tax	TIN + Tax Code + Tax Year + Tax Month	123456789+22+2022+02
Fringe Benefit Tax	TIN + Tax Code+ Tax Year + Tax Month	123456789+26+2022+02
ECAL- Individual	TIN+ Tax Code+ Tax Year+ Tax Month	123456789+31+2022+02
ECAL- Plastic bag levy	TIN+ Tax Code+ Tax Year +Tax Month	123456789+32+2022+02
ECAL- Prescribed Service	TIN+ Tax Code+ Tax Year +Tax Month	12345678+27+2022+02
Stamp Duty	TIN+ Tax Code	123456789+21
TELS	TIN+ Tax Code+ Tax Year	123456789+30+2022

MSME	TIN + MSME Payment	123456789 + MSME Payment
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NOTE: For all taxes that are already in New Tax Information System and payments done online, receipts will be made available in correspondence tile in TPOS once statement is reconciled and payments posted. This may take about 24-48 hours depending on when credits are transferred and banks cutoff time.

For Customs payments please provide the following information in the narration:

- TIN Number
- For SAD payment, please enter C number in the narration
- For prepayment, please enter PP number in the narration
- For other payments, please enter what the other payment is for. For example, if its C1, then enter the C1 number in narration.

** All bank charges for TT payments will be borne by taxpayers*

**Please provide the correct Tax Number for the online payments remitted and email the confirmation after the payment has been done.*

For further clarification or information on EFT/Bill Pay options, please email to onlinepayments@frcs.org.fj or suvairsdespatch@frcs.org.fj or contact us on 3243805/3243809/3243808/3243546 for tax payments and for customs please contact on 3243808/3243805/3243809/3243546 should they require further assistance on this online payment facility.