FRCS Assistance

1. Tax Education

FRCS provides training and awareness to taxpayers. This is a free of charge service and can be requested by all taxpayers.

For more information, please contact us on **3243000**, **1326** or email at *education@frcs.org.fj*.

2. TPOS Assistance

We also have educational materials on TPOS processes on our website. This includes video tutorials, user guides and webinar sessions etc. The guides may be used by online users to assist them in accessing different processes on TPOS.

For more information please visit this link below: *https://bitly.cx/hMeSg*

FIJI REVENUE AND CUSTOMS SERVICE

Revenue & Customs Service Complex,
Lot 1 Corner of Queen Elizabeth Drive
& Ratu Sukuna Road, Nasese, Suva.

3243000 or 1326 info@frcs.org.fj
www.frcs.org.fj

Disclaimer:
The information in this brochure is general in nature and does not constitute specific tax advice to any person. To the extent that any such information constitutes financial advice, it does not take into account any person's particular financial situation or goals. We recommend that you obtain an independent tax advice for your own circumstances. FRCS does not accept any liability for the use of, or reliance on, this information.

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FIJI REVENUE AND CUSTOMS SERVICE

Filing Obligations

Tax return filing is covered under Section 3 of the Tax Administration Act 2009.

1. What is “Filing” for tax purposes?
It is a tax obligation for taxpayers required to file returns.

2. What is a tax return?
It is any approved form that taxpayers must use to report their income to FRCS. A return may include, schedules (i.e. depreciation, input schedules etc.) and other documents (i.e. profit and loss, cash flow, balance sheet, bank statements etc.) that maybe required for the purpose of reporting.

Types of Tax Returns and its Due Date

Tax Return Type	Persons Required to File	Due date
Income Tax · PIT S (Employees) · PIT B (Sole-trader) · CIT (Partnership) · CIT (Company) · CIT (Co-operatives) · CIT (Estate) · CIT (Trust)	· Employees or Representatives · Self-employed (i.e. farmers, consultants, taxi owners, rental property owners, individual contractors etc.), Partners, Trustees, Beneficiaries · Partners or Representatives · Authorized Officers or Representatives · Beneficiary or Representatives · Trustees or Representatives	· 3 months after end of tax year
· Pay As You Earn(EMS)	· Employer or Representatives	· Monthly - Last day of the following month · 6 Monthly – 31st July of the year and 31st January of the following year.
Value Added Tax	· Registered Person for VAT or Representatives	· Monthly – Last day of the following month · Quarterly – Last day of the month following the quarter
Provisional Tax (EPT)	· Payer of Contractual Payment or Representatives	· 15th day of the following Month
Capital Gains Tax (CGT)	· Seller(s)/Vendor(s) or Representatives	· 30 days from proposed date of disposal
Fringe Benefits Tax	· Employer providing the benefit or Representatives	· Last day of the following month following the quarter
Telecommunications Levy	· Telecommunication Provider or Representatives	· Monthly – Last day of the following month
Gambling Turnover Tax	· Promoter or Representatives	· 28 days from date of lottery run

Filing Method

1. How does a taxpayer file a tax return?
A taxpayer must first sign up on TPOS via the link *https://bitly.cx/mEPx* to access Filing Obligations. All eligible returns can be accessed on the Filing Obligations tile in the taxpayer’s portal.

2. Are there any user materials available for taxpayer guidance on filing returns?
A taxpayer filing a tax return for the first time and/or requires assistance may use the User Guides on the link: *https://bitly.cx/qWG7.*

Filing Penalties

1. What happens if a taxpayer files a return after the due date?
When a return is filed late, a penalty is applied at the rate of 20% on the tax payable amount and/or $1 a day.

2. What is a $1 per day penalty?
The $1 a day penalty applies when a taxpayer has failed to file a return by the due date. The $1 a day will apply if the return results in zero (NIL assessment), negative (credit assessment or refund) or loss.