

Taxpayer Deregistration

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Introduction

“Deregister” simply means to cancel or discontinue with the existing information.

Over the years, taxpayers or TIN holders have registered with Fiji Revenue and Customs Service for becoming eligible to be issued with a TIN or liable for a tax. This information though declared by the taxpayer at the time, may not be relevant beyond a specific period.

The deregistration application can be submitted by a taxpayer through the TPOS portal.

Deregistration application will cover the following areas.

- TIN Deregistration
- Business Closure
- Branch Closure
- Tax Type Deregistration

There can be several reasons for a taxpayer to apply for deregistration. It can be either the unfortunate demise of a taxpayer, closure of business and change in the legislation where TIN registration will not be required.

After successful completion of the deregistration process in TPOS the taxpayer status will be updated.

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Request for Deregistration

Log-In

- You need to access the FRCS Portal via public link <https://tpos.frcs.org.fj/taxpayerportal#/Logon>.

After entering this URL, Taxpayer Portal will be displayed where you need to click on login button after entering valid user credentials.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID⁺
0NFP11USAIR11

Password⁺
.....

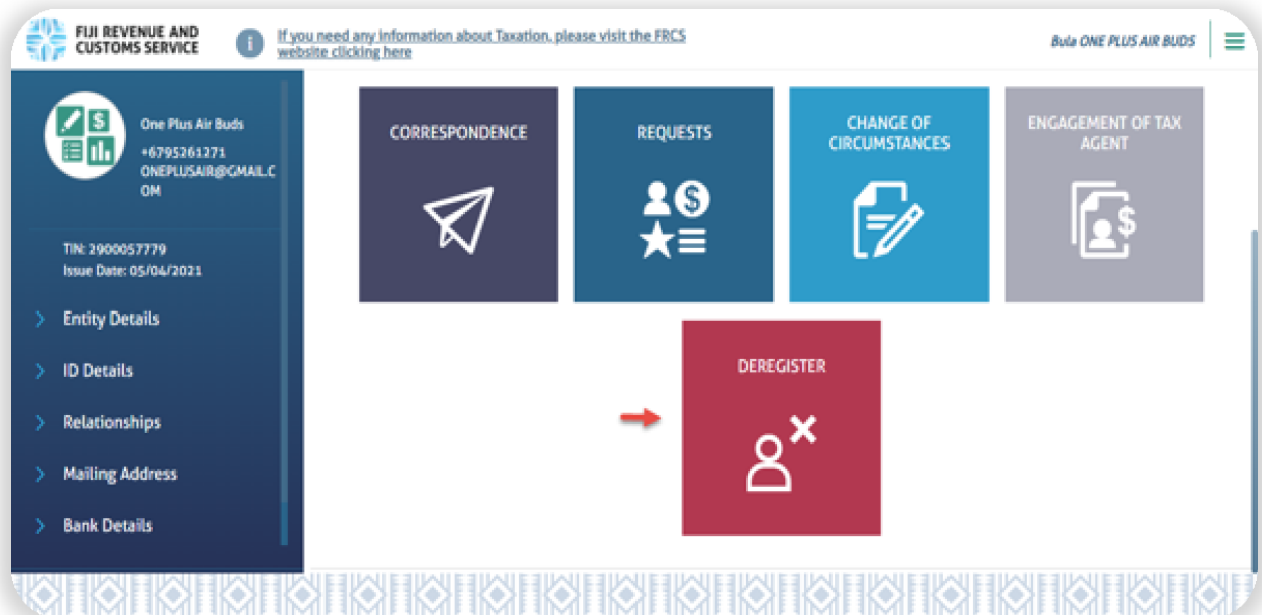
LOG IN

Forgot your Password? [Click here](#)
[Help](#)

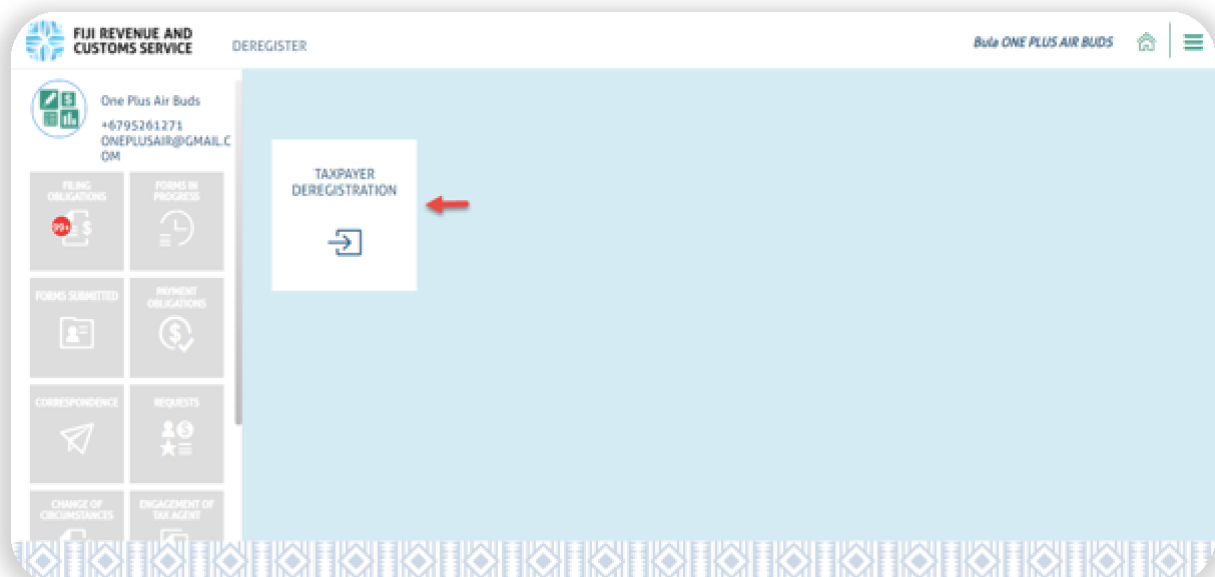
New User?
SIGN UP



After successful login to the dashboard, the following tiles will be available, from where you are required to select the option "Deregister".



- Once you click on the tile, you will be navigated to the deregistration application.





- You must read the instructions and then check the declaration checkbox, confirming you have read and understood the instructions.
- To proceed to the next section, you must click on the 'Continue to Next Step: "TIN Information"' button.

The screenshot shows the 'TAXPAYER DEREGISTRATION' form in the TPOS system. The form is titled 'FIJI REVENUE AND CUSTOMS SERVICE' and 'TAXPAYER DEREGISTRATION'. It features a progress bar at the top with steps: INSTRUCTIONS, TIN INFORMATION, BUSINESS INFORMATION, BRANCH INFORMATION, TAX TYPE INFORMATION, and DECLARATION. The 'INSTRUCTIONS' step is currently active, showing a list of instructions and a declaration checkbox. The instructions include: 'The acknowledgement letter generated with the submission should not be considered as a confirmation on deregistration and taxpayer must continue to fulfil their obligations. Taxpayer will be communicated on the approval/rejection separately.', 'Ensure to provide accurate information with your application.', 'The information you provide in this application will be kept strictly confidential.', 'It is an offence to provide false or misleading information to FRCS.', and 'Fields marked with an asterisk (*) are mandatory.' Below the instructions, there is a declaration checkbox labeled 'I declare that I have read and understood the instructions above.' and a 'CONTINUE TO NEXT STEP: "TIN INFORMATION"' button. The bottom of the form has 'ADD NOTES' and 'SAVE' buttons.

- To initiate a TIN deregistration, you will need to declare either it is a full deregistration or a partial deregistration by answering the question “Do you want to deregister your TIN?”.
 - If the answer is Yes, then it can be termed as **full deregistration** – taxpayer wishes to deregister all the businesses related to this TIN, along with the branches and all the tax types registered. TIN deregistration should be chosen by individual taxpayer only in the cases of ‘death’ and for non-individual if the entity ceases to exist.
 - If the answer is No, it can be termed as **partial deregistration** – taxpayer will specifically choose businesses, branches and tax types which needs to be deregistered. Partial deregistration will **not** deregister TIN.



TIN Information

- On the 'TIN Information' page, the TIN, name of the taxpayer and TIN issued date will automatically be fetched and displayed on the screen.

Full Deregistration

- If you want to deregister the TIN, then you need to answer the question " **Do you want to deregister your TIN?**" as **'YES'**.

The screenshot shows the 'TAXPAYER DEREGISTRATION - Form Number 220000006977' interface. At the top, the 'FIJI REVENUE AND CUSTOMS SERVICE' logo is on the left, and the user's name 'Bula ONE PLUS AIR BUDS' is on the right. Below the header is a progress bar showing 100% completion. A navigation menu includes 'INSTRUCTIONS', 'TIN INFORMATION' (highlighted), 'BUSINESS INFORMATION', 'BRANCH INFORMATION', 'TAX TYPE INFORMATION', and 'DECLARATION'. The main form area contains three input fields: 'TIN of Taxpayer' with value '2900057779', 'Name of Taxpayer' with value 'ONE PLUS AIR BUDS', and 'Issued Date' with value '05/04/2021'. Below these is a question 'Do you want to deregister your TIN?' with radio button options 'YES' (selected, indicated by a red arrow) and 'NO'. To the right of this question is a 'Reason for deregistration' dropdown menu showing 'Select' and a 'Deregistration date' field with a calendar icon. Below the question is a section 'Please attach all Supporting Documents' with an 'ATTACHMENTS' button and a help icon. At the bottom of the form is a green button labeled 'CONTINUE TO NEXT STEP: "BUSINESS INFORMATION"'. The footer bar contains 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE' buttons.



- If answered as 'Yes', fields will be enabled to provide the reason for deregistration along with the deregistration date.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000006977 *Bula ONE PLUS AIR BUDS*

37%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

TIN of Taxpayer¹ 2900057779 Name of Taxpayer¹ ONE PLUS AIR BUDS Issued Date¹ 05/04/2021

Do you want to deregister your TIN?¹ YES NO Reason for deregistration¹ Select Deregistration date¹ DD/MM/YYYY

Please attach all Supporting Documents¹ ATTACHMENTS

CONTINUE TO NEXT STEP: "BUSINESS INFORMATION"

PREVIOUS STEP ADD NOTES SAVE

- You need to select the reason for deregistration from the drop down.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000006977 *Bula ONE PLUS AIR BUDS*

37%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

TIN of Taxpayer¹ 2900057779 Name of Taxpayer¹ ONE PLUS AIR BUDS Issued Date¹ 05/04/2021

Do you want to deregister your TIN?¹ YES NO Reason for deregistration¹ Closure Deregistration date¹ DD/MM/YYYY

Please attach all Supporting Documents¹ ATTACHMENTS

CONTINUE TO NEXT STEP: "BUSINESS INFORMATION"

PREVIOUS STEP ADD NOTES SAVE



- Deregistration date entered must be a date after the birth registration date (individual taxpayers) and incorporation date (non-individual taxpayers)

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000006977

37%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

TIN of Taxpayer* 2900057779

Name of Taxpayer* ONE PLUS AIR BUDS

Issued Date* 05/04/2021

Do you want to deregister your TIN?* YES

Reason for deregistration* Closure

Deregistration date* 01/01/2020

Please attach all Supporting Documents*

ATTACHMENTS

CONTINUE TO NEXT STEP: "BUSINESS INFORMATION"

PREVIOUS STEP ADD NOTES SAVE

- You need to attach the TIN deregistration evidence by clicking on attachment button and click on next button to proceed further.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000006977

37%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

TIN of Taxpayer* 2900057779

Name of Taxpayer* ONE PLUS AIR BUDS

Issued Date* 05/04/2021

Do you want to deregister your TIN?* YES

Reason for deregistration* Closure

Deregistration date* 01/01/2020

Please attach all Supporting Documents*

ATTACHMENTS

CONTINUE TO NEXT STEP: "BUSINESS INFORMATION"

PREVIOUS STEP ADD NOTES SAVE

- An additional question *"Will the business continue to derive income?"* will be displayed if you chose to deregister the TIN.



Partial Deregistration

- If you want to deregister Business Activity, Branch, or any tax type then you need to answer 'NO' to the question '**Do you want to deregister your TIN**' and click on next button to proceed further.

Business Deregistration

Question: Do you want to deregister your Business Names?

Full Deregistration

- On TIN Information step, if you had selected '**Yes**' to question '**Do you want to deregister your TIN?**', then the 'Business Information' page will be automatically selected with reason and deregistration date selected on 'TIN Information' step and will be disabled for input. You will be required to upload evidence for the business information deregistration.



FIJI REVENUE AND CUSTOMS SERVICE Taxpayer Deregistration - Form Number 220000006977 Bula ONE PLUS AIR BUDS

33%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to deregister Business Names?¹

☒ YES ☐ NO

All businesses to be deregistered with same reason and date?¹

☒ YES ☐ NO

Deregistration reason² Closure

Deregistration date³ 01/01/2020

Please attach all Supporting Documents⁴

ATTACHMENTS

	BUSINESS NAME	ACTIVITY	NUMBER	Deregistration Reason	Deregistration Date
☒	ONE PLUS AIR BUDS	Wireless Telecommunications Activities	GQYQY11	Closure	01/01/2020
☒	ONE PLUS AIR BUDS	Other Monetary Intermediation	GQYQY11	Closure	01/01/2020
☒	ONE PLUS AIR BUDS	Gambling And Betting Activities	GQYQY11	Closure	01/01/2020

CONTINUE TO NEXT STEP: "BRANCH INFORMATION"

PREVIOUS STEP ADD NOTES SAVE

Partial Deregistration

- In case of partial deregistration, you will be required answer the question "Do you want to deregister Business Names?"

FIJI REVENUE AND CUSTOMS SERVICE Taxpayer Deregistration - Form Number 220000006977 Bula ONE PLUS AIR BUDS

55%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to deregister Business Names?¹

☐ YES ☒ NO

Please attach all Supporting Documents⁴

ATTACHMENTS

	BUSINESS NAME	ACTIVITY	NUMBER	Deregistration Reason	Deregistration Date
☐	ONE PLUS AIR BUDS	Wireless Telecommunications Activities	GQYQY11		
☐	ONE PLUS AIR BUDS	Other Monetary Intermediation	GQYQY11		
☐	ONE PLUS AIR BUDS	Gambling And Betting Activities	GQYQY11		

CONTINUE TO NEXT STEP: "BRANCH INFORMATION"

PREVIOUS STEP ADD NOTES SAVE



- If answered 'No' for the question, you would be able to proceed further by clicking on to the next button.

FIJI REVENUE AND CUSTOMS SERVICE Taxpayer Deregistration - Form Number 220000006977 55%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to deregister Business Names?

☐ YES ☒ NO

Please attach all Supporting Documents?

ATTACHMENTS ?

BUSINESS NAME	ACTIVITY	NUMBER	Deregistration Reason	Deregistration Date
☐ ONE PLUS AIR BUOS	Wireless Telecommunications Activities	GQYQY11		
☐ ONE PLUS AIR BUOS	Other Monetary Intermediation	GQYQY11		
☐ ONE PLUS AIR BUOS	Gambling And Betting Activities	GQYQY11		

CONTINUE TO NEXT STEP: "BRANCH INFORMATION"

PREVIOUS STEP ADD NOTES SAVE

- If answered 'Yes' for the question, then an additional question will be prompted to you.

Question: All business to be deregistered with same reason and date?

- This question provides an opportunity to you to deregister all the business names with same reason and same date.

FIJI REVENUE AND CUSTOMS SERVICE Taxpayer Deregistration - Form Number 220000006977 55%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to deregister Business Names?

☒ YES ☐ NO

All businesses to be deregistered with same reason and date?

☐ YES ☐ NO

Please attach all Supporting Documents?

ATTACHMENTS ?

BUSINESS NAME	ACTIVITY	NUMBER	Deregistration Reason	Deregistration Date
☐ ONE PLUS AIR BUOS	Wireless Telecommunications Activities	GQYQY11		
☐ ONE PLUS AIR BUOS	Other Monetary Intermediation	GQYQY11		
☐ ONE PLUS AIR BUOS	Gambling And Betting Activities	GQYQY11		

CONTINUE TO NEXT STEP: "BRANCH INFORMATION"

PREVIOUS STEP ADD NOTES SAVE



- If answered 'Yes' for the above question, then the check box of all the business names would be selected by default and you will be able to select the common deregistration reason from the drop-down list along with deregistration date.

FIJI REVENUE AND CUSTOMS SERVICE Taxpayer Deregistration - Form Number 220000006977

53%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to deregister Business Names?¹

☒ YES ☐ NO

All businesses to be deregistered with same reason and date?¹

☒ YES ☐ NO

Deregistration reason¹ Closure of business

Deregistration date¹ 20/04/2021

Please attach all Supporting Documents¹

ATTACHMENTS

	BUSINESS NAME	ACTIVITY	NUMBER	DeregISTRATION REASON	DeregISTRATION DATE
☒	ONE PLUS AIR BUSS	Wireless Telecommunications Activities	GQYQY13	Closure of business	20/04/2021
☒	ONE PLUS AIR BUSS	Other Monetary Intermediation	GQYQY13	Closure of business	20/04/2021
☒	ONE PLUS AIR BUSS	Gambling And Betting Activities	GQYQY13	Closure of business	20/04/2021

CONTINUE TO NEXT STEP: "BRANCH INFORMATION"

PREVIOUS STEP ADD NOTES SAVE

- If answered 'No' for the question, then the check box in-front of all the business names will be enabled.
- Upon selecting the check box of any business name, the drop down of deregistration and the deregistration date field would be enabled.
- You need to attach mandatory attachment and will click on next button to proceed further.



FIJI REVENUE AND CUSTOMS SERVICE Taxpayer Deregistration - Form Number 220000006977 33% **ONE PLUS AIR BUOS**

INSTRUCTIONS **TIN INFORMATION** **BUSINESS INFORMATION** **BRANCH INFORMATION** **TAX TYPE INFORMATION** **DECLARATION**

Do you want to deregister Business Names?
☒ YES ☐ NO

All businesses to be deregistered with same reason and date?
☐ YES ☒ NO

Please attach all Supporting Documents*

ATTACHMENTS ⓘ

	BUSINESS NAME	ACTIVITY	NUMBER	Deregistration Reason	Deregistration Date	
☒	ONE PLUS AIR BUOS	Wireless Telecommunications Activities	GQYQY13	Closure of business	20/04/2021	📄
☒	ONE PLUS AIR BUOS	Other Monetary Intermediation	GQYQY13	Closure of business	20/04/2021	📄
☐	ONE PLUS AIR BUOS	Gambling And Betting Activities	GQYQY13			📄

CONTINUE TO NEXT STEP: "BRANCH INFORMATION"

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

Note:

1. Deregistration date must be a date after the business registration date which is provided during registration for the activity.



Branch Deregistration

Full Deregistration

- On TIN Information step, if you had selected **‘Yes’** to question **‘Do you want to deregister your TIN?’** OR on Business Information step, you had selected **‘Yes’** to question **‘All business to be deregistered with the same reason and date?’** then the `Branch Information' page will be automatically selected with reason and deregistration date will be selected on ‘TIN Information’ or ‘Business Information’ step and will be disabled for input. You will be required to upload evidence for the business information deregistration.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 210000006977 50% Bula ONE PLUS AIR BUOS

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION **BRANCH INFORMATION** TAX TYPE INFORMATION DECLARATION

Do you want to Deregister Branch Information?
☒ YES ☐ NO

All branches to be deregistered with the same reason and date?
☒ YES ☐ NO

Deregistration reason¹ Closure
Deregistration date¹ 01/01/2020

Please attach all Supporting Documents²

ATTACHMENTS

	BRANCH INFORMATION	BRANCH ADDRESS	DEREGISTRATION REASON	DEREGISTRATION DATE
☒	ONE PLUS AIR BUOS-Wireless Telecommunications Activ	main street / Nakusaleka - Kadavu	Closure	01/01/2020
☒	ONE PLUS AIR BUOS-Gambling And Betting Activities	main street / Nakusaleka - Kadavu	Closure	01/01/2020
☒	ONE PLUS AIR BUOS-Other Monetary Intermediation	main street / Nakusaleka - Kadavu	Closure	01/01/2020

CONTINUE TO NEXT STEP: *TAX TYPE INFORMATION*

PREVIOUS STEP ADD NOTES SAVE



Partial Deregistration

- If you had selected business activities to be deregistered on ‘Business Information’ step, then the related branches will be automatically selected with the same deregistration reason and date.
- If you do not want to deregister any of the branches, then you need to answer ‘**NO**’ for the question “**Do you want to deregister Branch Information?**”, you would be able to proceed further by clicking on to the next button.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000006979 50%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION **BRANCH INFORMATION** TAX TYPE INFORMATION DECLARATION

Do you want to Deregister Branch Information?

☐ YES

☒ NO

Please attach all Supporting Documents?

ATTACHMENTS

BRANCH INFORMATION	BRANCH ADDRESS	DEREGISTRATION REASON	DEREGISTRATION DATE
☐ ONE PLUS AIR BUOS-Wireless Telecommunications Activ	main street / Nakasaleka - Kadavu	✓	
☐ ONE PLUS AIR BUOS-Gambling And Betting Activities	main street / Nakasaleka - Kadavu	✓	
☐ ONE PLUS AIR BUOS-Other Monetary Intermediation	main street / Nakasaleka - Kadavu	✓	

CONTINUE TO NEXT STEP: "TAX TYPE INFORMATION"

PREVIOUS STEP ADD NOTES SAVE



- If answered ‘Yes’ for the question, “Do you want to deregister Branch Information?” then an additional question will be prompted to the taxpayer.

Question: All branches to be deregistered with same reason and date?

FIJI REVENUE AND CUSTOMS SERVICE | TAXPAYER DEREGISTRATION - Form Number 220000006979 | 30% | Rule ONE PLUS AIR BUYS

INSTRUCTIONS | TIN INFORMATION | BUSINESS INFORMATION | **BRANCH INFORMATION** | TAX TYPE INFORMATION | DECLARATION

Do you want to Deregister Branch Information?
☒ YES
☐ NO

All branches to be deregistered with the same reason and date?
☐ YES
☐ NO

Please attach all Supporting Documents?
ATTACHMENTS

BRANCH INFORMATION	BRANCH ADDRESS	DEREGISTRATION REASON	DEREGISTRATION DATE
☐ ONE PLUS AIR BUYS-Wireless Telecommunications Activ	main street / Nakasaleka - Kadavu		
☐ ONE PLUS AIR BUYS-Gambling And Betting Activities	main street / Nakasaleka - Kadavu		
☐ ONE PLUS AIR BUYS-Other Monetary Intermediation	main street / Nakasaleka - Kadavu		

CONTINUE TO NEXT STEP: "TAX TYPE INFORMATION"

PREVIOUS STEP | ADD NOTES | SAVE

- This question provides an opportunity to you to deregister all the branch names with same reason and same date.
- If answered ‘Yes’ for the question, then check box of all the branch information would be selected by default and you will be able to select the common deregistration reason from the drop-down list along with same deregistration date.

FIJI REVENUE AND CUSTOMS SERVICE | TAXPAYER DEREGISTRATION - Form Number 220000006979 | 30% | Rule ONE PLUS AIR BUYS

INSTRUCTIONS | TIN INFORMATION | BUSINESS INFORMATION | **BRANCH INFORMATION** | TAX TYPE INFORMATION | DECLARATION

Do you want to Deregister Branch Information?
☒ YES
☐ NO

All branches to be deregistered with the same reason and date?
☒ YES
☐ NO

Deregistration reason*
Closure of business

Deregistration date*
20/04/2021

Please attach all Supporting Documents?
ATTACHMENTS

BRANCH INFORMATION	BRANCH ADDRESS	DEREGISTRATION REASON	DEREGISTRATION DATE
☒ ONE PLUS AIR BUYS-Wireless Telecommunications Activ	main street / Nakasaleka - Kadavu	Closure of business	20/04/2021
☒ ONE PLUS AIR BUYS-Gambling And Betting Activities	main street / Nakasaleka - Kadavu	Closure of business	20/04/2021
☒ ONE PLUS AIR BUYS-Other Monetary Intermediation	main street / Nakasaleka - Kadavu	Closure of business	20/04/2021

CONTINUE TO NEXT STEP: "TAX TYPE INFORMATION"

PREVIOUS STEP | ADD NOTES | SAVE



- If answered 'No' for the question then the check box in-front of all the branch names will be enabled where upon selecting the check box of any branch, the drop down of deregistration reason and the deregistration date field would be enabled.
- You need to attach the mandatory documents and click on next button to proceed further.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000006979 Role ONE PLUS AIR BUDS

30%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION **BRANCH INFORMATION** TAX TYPE INFORMATION DECLARATION

Do you want to Deregister Branch information?
☒ YES ☐ NO

All branches to be deregistered with the same reason and date?
☐ YES ☒ NO

Please attach all Supporting Documents

ATTACHMENTS

	BRANCH INFORMATION	BRANCH ADDRESS	DEREGISTRATION REASON	DEREGISTRATION DATE
☒	ONE PLUS AIR BUDS Wireless Telecommunications Activity	main street / Nakasaleka - Kadavu	Closure of business	20/04/2022
☒	ONE PLUS AIR BUDS Gambling And Betting Activities	main street / Nakasaleka - Kadavu	Transfer of ownership	20/04/2022
☐	ONE PLUS AIR BUDS Other Monetary Intermediation	main street / Nakasaleka - Kadavu		

CONTINUE TO NEXT STEP: "TAX TYPE INFORMATION"

PREVIOUS STEP ADD NOTES SAVE

Note:

1. Deregistration date must be a date after the business registration date which is provided during registration for the activity.



Tax Type Deregistration

Full Deregistration

- On TIN Information step, if taxpayer had selected **‘Yes’** to question **‘Do you want to deregister your TIN?’**, then the Tax Type information page will be automatically selected with reason and deregistration date selected on ‘TIN Information’ step and will be disabled for input. You will be required to upload evidence for business information deregistration.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000004977 67% Buta ONE PLUS AIR BUYS

INSTRUCTIONS **TIN INFORMATION** **BUSINESS INFORMATION** **BRANCH INFORMATION** **TAX TYPE INFORMATION** **DECLARATION**

☒ ONE PLUS AIR BUYS-Other Monetary Intermediation main street / Nakasaleka - Kadavu Closure 01/01/2020

Do you want to Deregister any Tax Types?
☒ YES ☐ NO

All Tax types to be deregistered with the same reason and date?
☒ YES ☐ NO

Deregistration reason¹ Closure Deregistration date¹ 01/01/2020

Please attach all Supporting Documents²

ATTACHMENTS

TAX TYPE DESCRIPTION	COMMENCEMENT	DEREGISTRATION REASON	DEREGISTRATION DATE
☒ Paye As You Earn - Confidential	01/01/2016	Closure	01/01/2020
☒ Paye As You Earn - Non Confidential	01/01/2016	Closure	01/01/2020
☒ Gambling Turnover Tax	01/01/2015	Closure	01/01/2020
☒ Resident Interest Withholding Tax	01/01/2015	Closure	01/01/2020

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



Partial Deregistration

Question: Do you want to deregister any Tax Type?

- This question helps to determine if you want to deregister the Tax Type by selecting 'Yes/No' button.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000004980

67%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to Deregister any Tax Types?

☒ YES
☐ NO

Please attach all Supporting Documents?

ATTACHMENTS

TAX TYPE DESCRIPTION	COMMENCEMENT	DEREGISTRATION REASON	DEREGISTRATION DATE
☐ Income Tax	01/01/2015		
☐ Paye As You Earn - Confidential	01/01/2016		
☐ Paye As You Earn - Non Confidential	01/01/2016		
☐ Gambling Turnover Tax	01/01/2015		
☐ Resident Interest Withholding Tax	01/01/2015		

PREVIOUS STEP ADD NOTES SAVE

- If answered 'No' for the question "Do you want to deregister any Tax Types?" you would be able to proceed further by clicking on to the next button.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000004980

67%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to Deregister any Tax Types?

☐ YES
☒ NO

Please attach all Supporting Documents?

ATTACHMENTS

TAX TYPE DESCRIPTION	COMMENCEMENT	DEREGISTRATION REASON	DEREGISTRATION DATE
☐ Income Tax	01/01/2015		
☐ Paye As You Earn - Confidential	01/01/2016		
☐ Paye As You Earn - Non Confidential	01/01/2016		
☐ Gambling Turnover Tax	01/01/2015		

PREVIOUS STEP ADD NOTES SAVE



- If answered ‘Yes’ for the question, “**Do you want to deregister any Tax Types?**” then an additional question will be prompted to you.

Question: All tax types to be deregistered with same reason and date?

- This question provides an opportunity to you to deregister all the tax types with same reason and same date.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 2200000004980 67% *Bula ONE PLUS AIR BUYS*

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to Deregister any Tax Types?
☒ YES
☐ NO

All Tax types to be deregistered with the same reason and date?
☒ YES
☐ NO

Please attach all Supporting Documents!

ATTACHMENTS

TAX TYPE DESCRIPTION	COMMENT	DEREGISTRATION REASON	DEREGISTRATION DATE
☐ Income Tax	01/01/2015		
☐ Paye As You Earn - Confidential	01/01/2016		
☐ Paye As You Earn - Non Confidential	01/01/2016		
☐ Gambling Turnover Tax	01/01/2015		

PREVIOUS STEP ADD NOTES SAVE

- If answered ‘Yes’ for the question, then check box of all the Tax Types (*except for income tax*) would be selected by default and user will be able to select the common deregistration reason from the drop-down list along with the deregistration date.
- You need to attach mandatory document and click on next button to proceed further.



FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER REGISTRATION - Form Number 220000006980

6.7%

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to Deregister any Tax Types?
☒ YES ☐ NO

All Tax types to be deregistered with the same reason and date?
☒ YES ☐ NO

Deregistration reason* Closure of business

Deregistration date* 06/04/2021

Please attach all Supporting Documents*

ATTACHMENTS

TAX TYPE DESCRIPTION	COMMENCEMENT	Deregistration reason	Deregistration date
☐ Income Tax	01/01/2015		
☒ Paye As You Earn - Confidential	01/01/2016	Closure of business	06/04/2021
☒ Paye As You Earn - Non Confidential	01/01/2016	Closure of business	06/04/2021
☒ Gambling Turnover Tax	01/01/2015	Closure of business	06/04/2021

PREVIOUS STEP ADD NOTES SAVE

Note:

- Income Tax will not be selected by default if you are not deregistering the TIN. In case the individual taxpayers are Personal Income Tax Business Taxpayers (PIT Class B) and Non-Profit Organisations (NPOs) with business arm, income tax account deregistration will only be possible if all businesses and tax types are being deregistered.
- In case a business activity that was selected for deregistration is linked to a tax type, then an error message will be displayed to the taxpayer if the same tax type was not selected for deregistration. Automatically system will not select the tax type to ensure taxpayer consciously takes the decision to deregister from the tax type or change the business activity being deregistered.



- If answered ‘No’ for the question, then the check box in-front of all the Tax Type names will be enabled.
- Upon selecting the check box of any Tax Type, the drop down of deregistration reason and the deregistration date field would be enabled.
- You need to attach mandatory attachment and will click on next button to proceed further.

FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 220000006980 67% Bula ONE PLUS AIR BUYS

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

Do you want to Deregister any Tax Types?
☒ YES ☐ NO

All Tax types to be deregistered with the same reason and date?
☐ YES ☒ NO

Please attach all Supporting Documents!
ATTACHMENTS

TAX TYPE DESCRIPTION	COMMENCEMENT	DEREGISTRATION REASON	DEREGISTRATION DATE
☐ Income Tax	01/01/2015		
☐ Paye As You Earn - Confidential	01/01/2016		
☐ Paye As You Earn - Non Confidential	01/01/2016		
☒ Gambling Turnover Tax	01/01/2015	Transfer of ownership	12/04/2021
☒ Resident Interest Withholding Tax	01/01/2015	Change in Legislation	11/04/2022

PREVIOUS STEP ADD NOTES SAVE

Note: In case of FBT & PAYE, if the taxpayer is registered as confidential/non-confidential then when the checkbox is selected for one of the entries, the same deregistration date and reason will be automatically set by the system for the other entry. This is because taxpayers are not allowed to deregister separately for Confidential and Non-Confidential filing of the return.



FIJI REVENUE AND CUSTOMS SERVICE TAXPAYER DEREGISTRATION - Form Number 200000004980 6.7% *Bula ONE PLUS AIR BUYS*

INSTRUCTIONS TIN INFORMATION BUSINESS INFORMATION BRANCH INFORMATION TAX TYPE INFORMATION DECLARATION

TAX TYPE DESCRIPTION	COMMENCEMENT	DEREGISTRATION REASON	DEREGISTRATION DATE
☐ Income Tax	01/01/2015		
☒ Paye As You Earn - Confidential	01/01/2016	Transfer of ownership	12/04/2021
☒ Paye As You Earn - Non Confidential	01/01/2016	Transfer of ownership	12/04/2021
☐ Gambling Turnover Tax	01/01/2015		
☐ Resident Interest Withholding Tax	01/01/2015		
☐ Value Added Tax	01/01/2015		
☐ Telecommunication Levy	01/01/2015		
☒ Fringe Benefits Tax - Confidential	01/01/2015	Change in Legislation	12/04/2021
☒ Fringe Benefits Tax - Non Confidential	01/01/2015	Change in Legislation	12/04/2021
☐ ECRL - Plastic Bag	01/01/2018		

PREVIOUS STEP ADD NOTES SAVE

Note:

1. Deregistration date must be a date after the tax type registration date is with provided during registration.

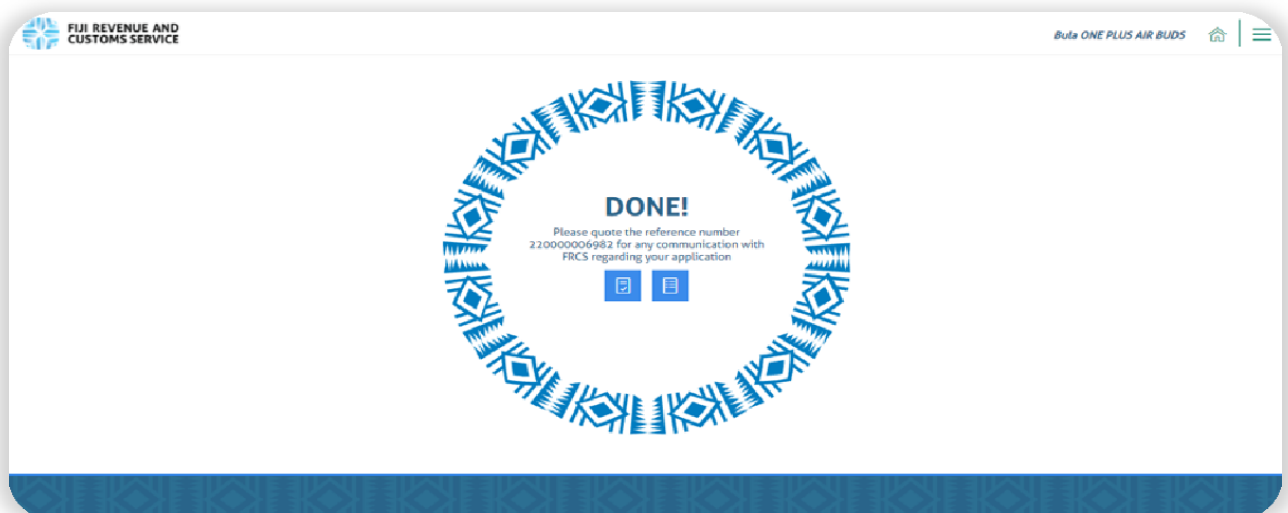


Declaration Page

- On 'Declaration' screen; if the taxpayer is an individual, the taxpayer's Full Name and Lodgement Date (defaulted to the current system date) will be auto populated.

The screenshot shows the 'Declaration' step of a 'Taxpayer Deregistration' form. The form is titled 'Taxpayer Deregistration - Form Number 220000006982' and is 83% complete. The navigation bar includes: INSTRUCTIONS, TIN INFORMATION, BUSINESS INFORMATION, BRANCH INFORMATION, TAX TYPE INFORMATION, and DECLARATION (current step). The form fields are: TIN* (2900057867), Designation* (Chief Financial Officer), Full Name: JULES KUMARI, and Lodgement Date: 23/04/2021. A declaration checkbox is checked, stating: 'I declare that the information provided on this application is true and correct in every detail. IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The bottom bar has 'PREVIOUS STEP', 'SUBMIT', 'ADD NOTES', and 'SAVE' buttons.

In case if the taxpayer is a non-individual, then the TIN of the taxpayer submitting the application must be entered and the designation need to be selected from the available drop-down list. Full Name corresponding to the entered TIN will be fetched by the system and Lodgement Date (defaulted to the current system date) will be auto populated.

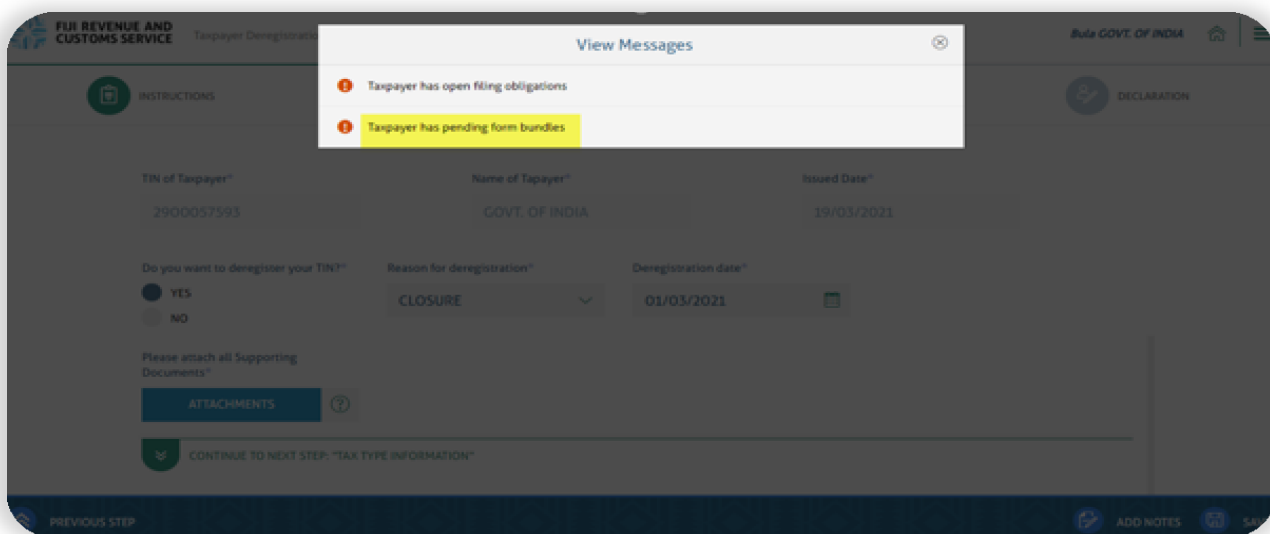


- After clicking on submit button acknowledgment page will be displayed where you can download the acknowledgment letter.
- The application will go through an internal approval process.



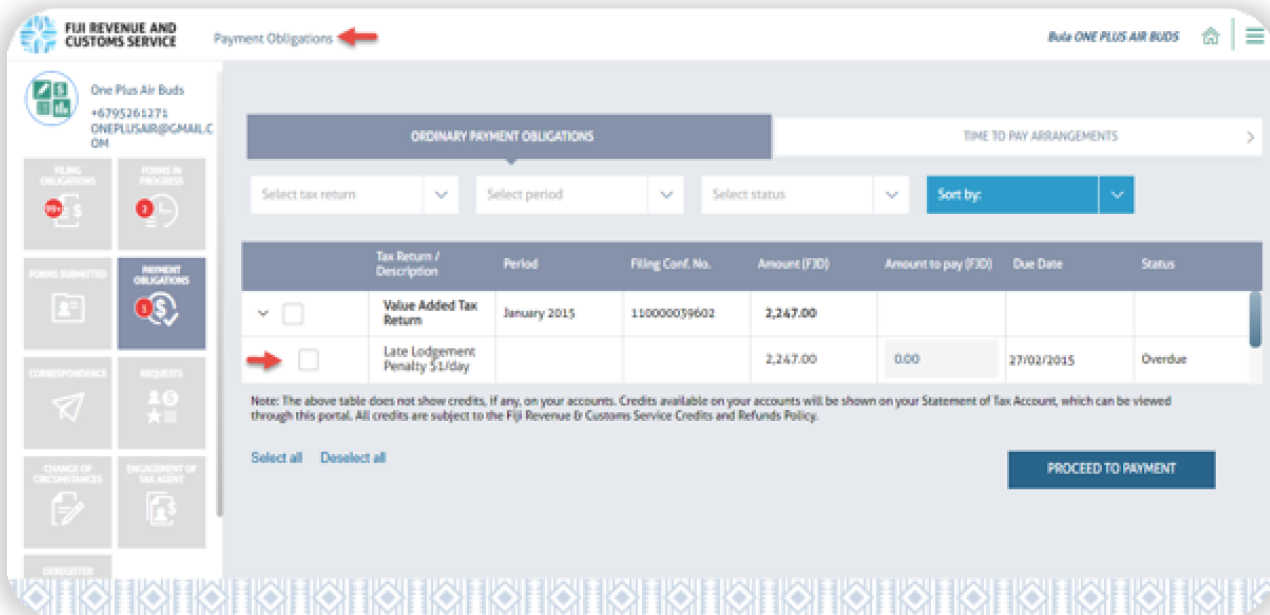
Compliance Checks

- Before deregistration application can be submitted the following compliance checks will be performed by the system and appropriate error messages will be displayed.
 - **Filing Obligations** – System will validate against open filing obligations for the tax types selected and which are due as of deregistration date entered by the taxpayer.
 - **Payment Obligations** – System will validate any open payment obligations for the tax types selected and which are due.
 - **Pending Applications** – System will check for any pending applications including taxpayer request or returns. If the taxpayer is deregistering for a specific tax type, then only pending applications against that tax type will be checked.



Note: If the taxpayer is unaware of the pending applications in the system, then taxpayer may approach FRCS for more details.

- Taxpayer can view open payment obligations on TPOS using the "Payment Obligations" tile.



	Tax Return / Description	Period	Filing Conf. No.	Amount (FJD)	Amount to pay (FJD)	Due Date	Status
☐	Value Added Tax Return	January 2015	110000059602	2,247.00			
☒	Late Lodgement Penalty \$1/day			2,247.00	0.00	27/02/2015	Overdue

Note: The above table does not show credits, if any, on your accounts. Credits available on your accounts will be shown on your Statement of Tax Account, which can be viewed through this portal. All credits are subject to the Fiji Revenue & Customs Service Credits and Refunds Policy.

Select all Deselect all

PROCEED TO PAYMENT

- Taxpayer can view pending filing obligations on TPOS using the filing obligations tile.
- Taxpayer can fulfill all the appropriate obligations according to the deregistration request.