



Capital Gains Tax Certificate

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

This document covers the submission of request, issuance, amendment, and withdrawal of Capital Gain Tax Certificate (CGTC) from the Taxpayer portal.

Any taxpayer or the seller who has made a capital gain, other than an exempt capital gain, on the disposal of a capital asset in Fiji is eligible to request for CGT certificate. CGT certificates are issued to the taxpayers under Section 64 of the Income Tax Act 2015.

The application will follow an internal approval process.

The taxpayer can amend or withdraw the certificate as required before the registration with the Registrar of Titles or Maritime Safety Authority of Fiji (MSAF). The CGT certificate may be revoked by FRCS if a person is found to have purposely provided either incomplete or false information when making an application.



Taxpayer Request for CGT Certificate

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 the valid user credentials.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID*
TEATREE2020

Password*
.....

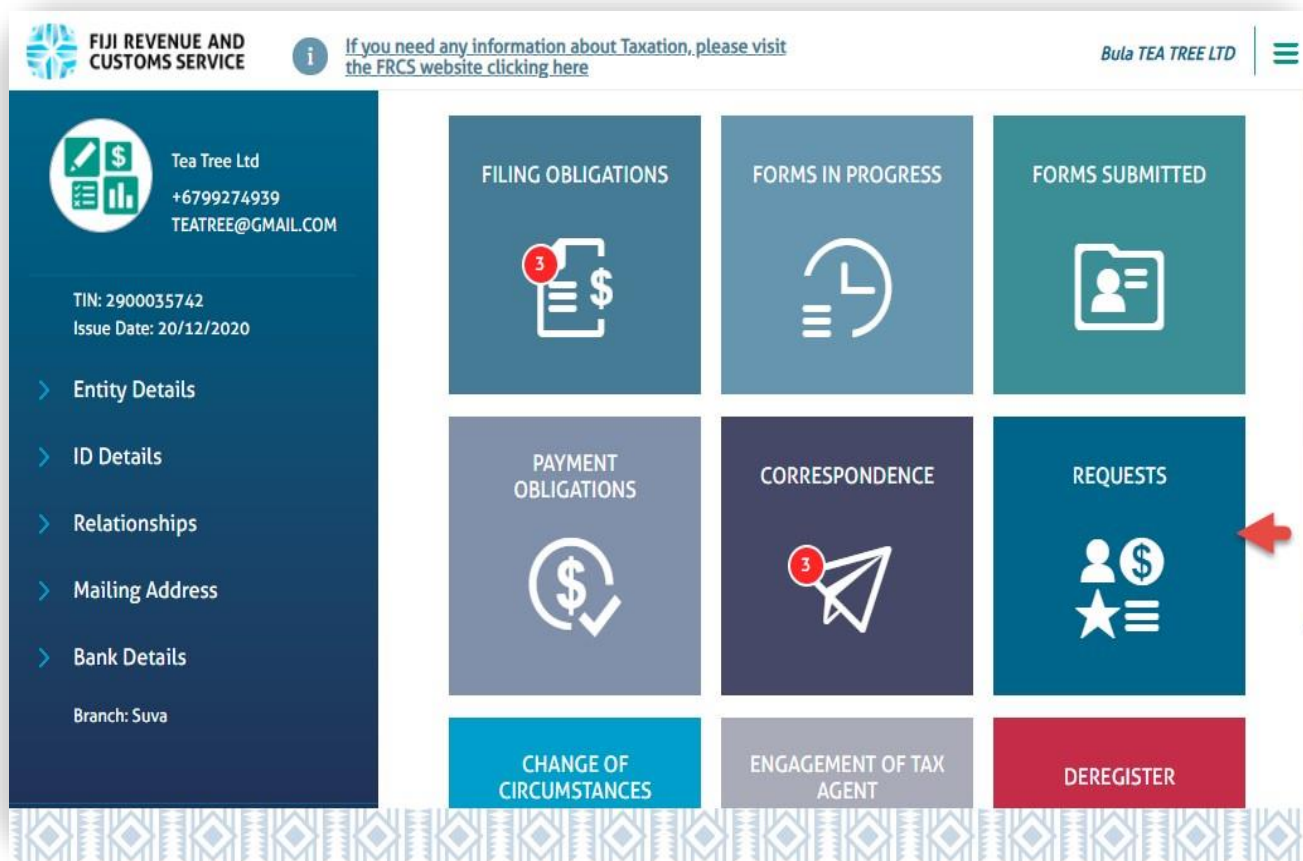
LOG IN

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

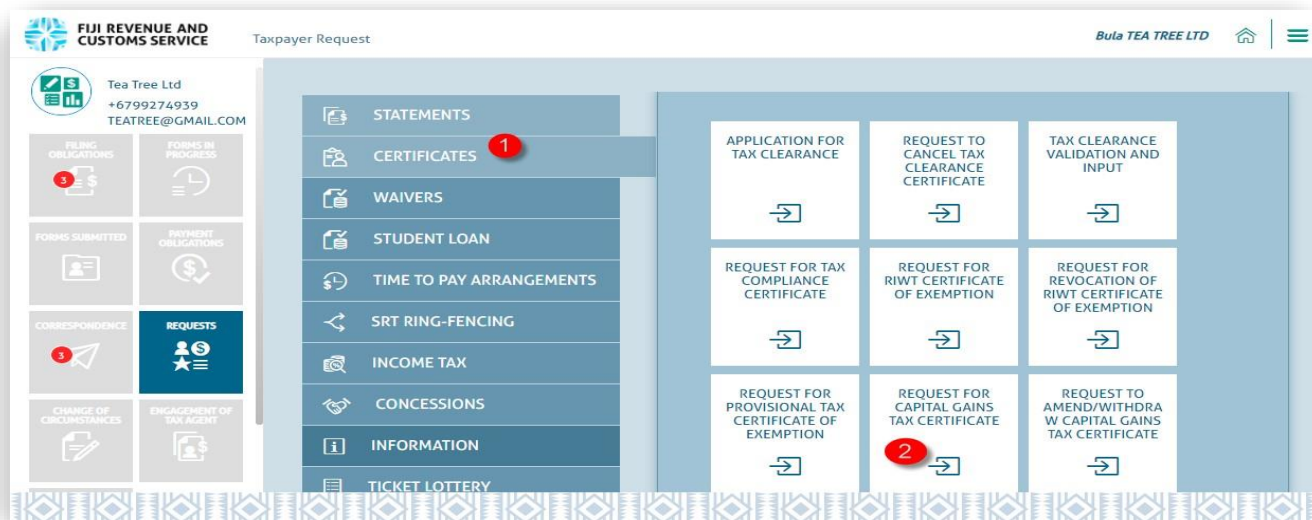
New User?
SIGN UP



After successful login to the dashboard, the following tiles will be available from which you are required to select the 'Requests' tile.



In this section, you will have multiple types of taxpayer requests where you are required to select the main category as 'Certificates' and then choose the tile 'Request for Capital Gains Tax Certificate'.



You will be navigated to the Capital Gains Tax Certificate (CGTC) application, which will be mainly divided into the following steps:

1. **Instructions** – You are required to declare that you have read and understood the instructions before you can proceed to the next step of the application.
2. **Seller & Buyer** – In this step, you must provide the Seller and Buyer details.
3. **Type of Assets** – You need to declare the type of asset.
4. **Asset Details** - Based on the asset type selected, you must provide the asset details.
5. **CGT Computations** - You will provide the details of transactions occurred so that the CGT liability will be computed.
6. **Undertaking** - You must provide a letter of undertaking/guarantee that the CGT liability will be paid by the due date.
7. **Declarations** - You need to confirm the declaration checkbox so that "Submit" button is enabled once all other mandatory inputs are entered as required in the application.



Instructions

You will be navigated to the 'Instructions' section where you need to click on the checkbox that you have read and understood the instructions. System will not allow to proceed further until you tick the 'Instructions checkbox'.

Once the 'Instructions checkbox' is checked, you can proceed to the next section by clicking on "Continue to Next Step: "Seller & Buyer".

The screenshot shows the 'Capital Gains Tax Certificate' application form. At the top, the header includes the Fiji Revenue and Customs Service logo, the text 'Capital Gains Tax Certificate', and the user 'Bula TEA TREE LTD'. Below the header is a progress bar with six steps: INSTRUCTIONS (active), SELLER & BUYER, TYPE OF ASSET, ASSET DETAILS, CGT COMPUTATION, and a final step. The main content area contains instructions and a declaration checkbox. The declaration checkbox is checked, and a red arrow points to the 'CONTINUE TO NEXT STEP : "SELLER & BUYER"' button. At the bottom right, there are buttons for 'ADD NOTES' and 'SAVE'.

0%

FIJI REVENUE AND CUSTOMS SERVICE Capital Gains Tax Certificate Bula TEA TREE LTD

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION

- Processing should take 3 to 7 days or longer if more information is needed.
- Based on the available information, the CEO will issue a CGT certificate stating which one of the following situations apply -
 - CGT due on the transfer is paid or satisfactory arrangements for payment of CGT have been made; or
 - no CGT is payable.
- If the conditions in paragraph 4 above are not met, the request will be declined.
- The CGT Certificate is not a Notice of Assessment. The transferor must file a CGT return within one month after the disposal (unless exempted from filing) and the CEO will either confirm the amount payable or issue an amended assessment.

☒ I declare that I have read and understood the above instructions.

CONTINUE TO NEXT STEP : "SELLER & BUYER"

ADD NOTES SAVE

Seller & Buyer

In the seller details, the login Taxpayer Identification Number (TIN) is auto-populated. You are only required to enter the "Percentage Share" along with the "Residence Status".



14%

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION UNDERTAKING

TIN	NAME	PERCENTAGE SHARE	RESIDENCE STATUS
	Ms. PASCUAL FELICUSA	0.00	SELECT ☐ ☐
PORTION OF ASSET BEING DISPOSED		0.00	

ADD NEW +

You can add Seller and Buyer Details by clicking on 'Add New' button.

FIJI REVENUE AND CUSTOMS SERVICE Capital Gains Tax Certificate Bula TEA TREE LTD

14%

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION

SELLERS

TIN	NAME	PERCENTAGE SHARE	RESIDENCE STATUS
No data			
PORTION OF ASSET BEING DISPOSED		0.00	

ADD NEW +

BUYERS

TIN	NAME	PERCENTAGE SHARE	RESIDENCE STATUS
No data			

PREVIOUS STEP ADD NOTES SAVE

If the seller/buyer detail (s) is left blank, an error message will be displayed when you try to navigate to the next section.



14%

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION UNDERTAKING

BUYERS

TIN	NAME	PERCENTAGE SHARE	RESIDENCE STATUS
No data			

PORTION OF ASSET BEING PURCHASED

Is/are the seller/sellers and buyer/buyers related ?

☐ YES ☐ NO

CONTINUE TO NEXT STEP: "TYPE OF ASSET"

PREVIOUS STEP ADD NOTES SAVE

Note: Seller details must consist of the TIN of the taxpayer filing the request for CGT Certificate. Also Portion of asset being disposed must be equal to portion being purchased.

Once all the details are entered, you can proceed to the next section by clicking on “Continue to Next Step: "Type of Asset".

CUSTOMS SERVICE Capital Gains Tax Certificate

14%

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION

TIN	NAME	PERCENTAGE SHARE	RESIDENCE STATUS
	MERLIN SR	84.63	Resident

PORTION OF ASSET BEING PURCHASED 84.63

ADD NEW +

Is/are the seller/sellers and buyer/buyers related ?

☒ YES ☐ NO

CONTINUE TO NEXT STEP: "TYPE OF ASSET"



Type of Asset

In this section, you will select the Asset Category and Capital Asset.

Asset Type drop down will be filtered based on the Capital Asset selected.

FIJI REVENUE AND CUSTOMS SERVICE Capital Gains Tax Certificate

Bula TEA TREE LTD

29%

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION

TYPE OF ASSET

Asset Category* Real Property

Capital Asset* Interest in Structural ...

Asset Type* Ship

Type of Transfer* Transfer by Way of Sale

Proposed Date of Disposal* 30/04/2021

ATTACHMENTS

The attachments will be enabled based on the type of asset selected and an asterisk '*' mark will be displayed which are mandatory to upload.



After uploading the mandatory documents, you can proceed to the next section by clicking on “Continue to Next Step: "Asset Details"”.

FIJI REVENUE AND CUSTOMS SERVICE Capital Gains Tax Certificate - Form Number 230000011724 Bula TEA TREE LTD

29%

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION

30/04/2021

ATTACHMENTS

Copy of Recent Audited Financials*

UPLOAD DOCUMENT ?

Sale & Purchase Agreement*

UPLOAD DOCUMENT ?

CONTINUE TO NEXT STEP : "ASSET DETAILS"

Asset Details

In this section, you will be required to provide further details about the asset by clicking on 'Add New' button. The fields displayed to you depend on the Asset Category selected in the previous section.



**FIJI REVENUE AND
CUSTOMS SERVICE** Capital Gains Tax Certificate - Form Number 230000011724 Bula TEA TREE LTD

43%

SELLER & BUYER **TYPE OF ASSET** **ASSET DETAILS** **CGT COMPUTATION** **UNDERTAKING**

ASSET DETAILS

TITLE REFERENCE	ASSET DESCRIPTION	ASSET LOCATION - COUNTRY	ASSET LOCATION - REGION/PROVINCE	ASSET LOCATION - CITY/TOWN/ISLAND	CITY	ASSET LOCATION - SUBURB/VILLAGE	VILLAGE	ASSET AD
No data								

ADD NEW +

Is this an investment property?¹⁰
☐ YES
☐ NO

Are you involved in buying and selling
of property?¹⁰
☐ YES
☐ NO

Is this a depreciable asset for Income
Tax purposes?¹⁰
☐ YES
☐ NO

CONTINUE TO NEXT STEP: "CGT COMPUTATION"

You will enter the required Asset details and along with it, confirm the mandatory questions by selecting the radio button as 'Yes/No' available on the screen.

Once all details are entered, then you can proceed to the next section by clicking on "Continue to Next Step: CGT Computation".

**FIJI REVENUE AND
CUSTOMS SERVICE** Capital Gains Tax Certificate - Form Number 230000011724 Bula TEA TREE LTD

43%

SELLER & BUYER **TYPE OF ASSET** **ASSET DETAILS** **CGT COMPUTATION** **UNDERTAKING**

ASSET DETAILS

LOCATION - COUNTRY	ASSET LOCATION - REGION/PROVINCE	ASSET LOCATION - CITY/TOWN/ISLAND	CITY	ASSET LOCATION - SUBURB/VILLAGE	VILLAGE	ASSET LOCATION - ADDRESS	DATE OF ACQUISITION		
▼	Bua	▼	Bua	▼	Bua Village	▼	Street 23 Bua	01/04/2021	✓

ADD NEW +

Is this an investment property?¹⁰
☐ YES
☒ NO

Are you involved in buying and selling
of property?¹⁰
☒ YES
☐ NO

Is this a depreciable asset for Income
Tax purposes?¹⁰
☒ YES
☐ NO

CONTINUE TO NEXT STEP: "CGT COMPUTATION"



CGT Computation

It will display the fields where you will enter the amount of all the transactions occurred.

DESCRIPTION	AMOUNT (FJD)
Consideration/Sale Price Received/Receivable	0.00
VAT-Exclusive Cost Of Asset	
Capital Gain/(Loss)	
Capital Gain Subject To Income Tax	0.00
Capital Gain Deferred/Exempted From CGT	
Net Capital Gain	
Capital Gains Tax	
Net Capital Gains Tax Payable	

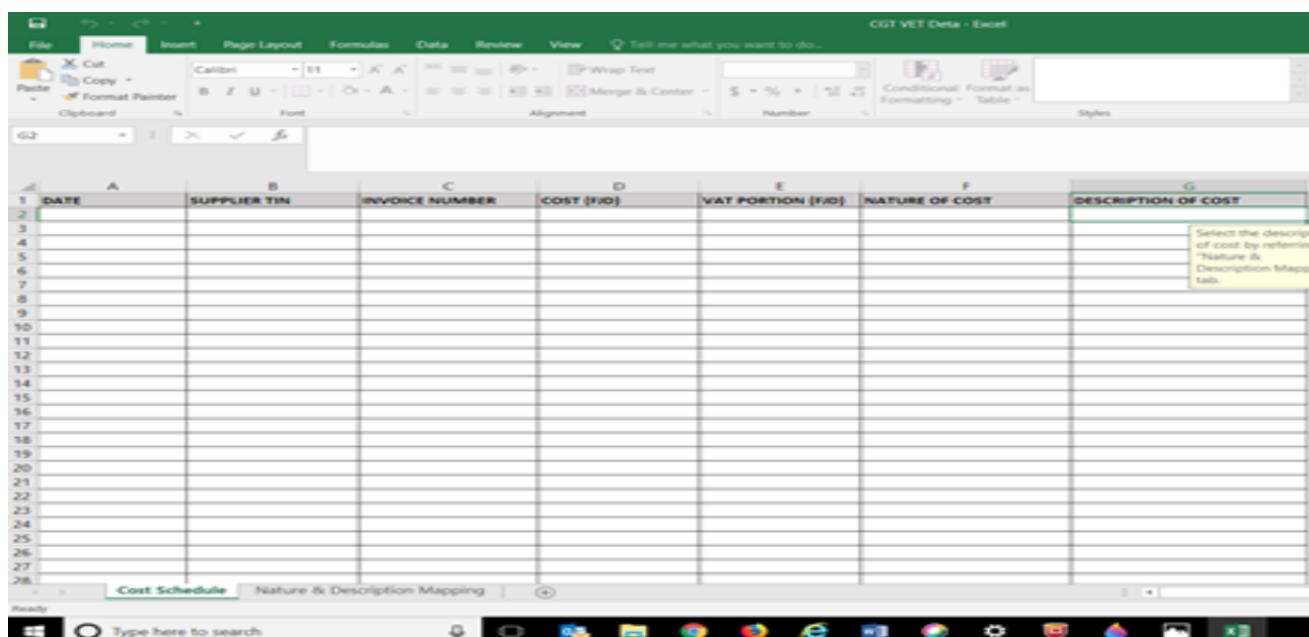
On clicking the schedule icon for 'VAT Exclusive Cost of the Asset', a pop-up will appear where you can provide additional details along with the transaction amount.

DATE	SUPPLIER TIN	SUPPLIER NAME	INVOICE NUMBER	COST (FJD)	VAT PORTION	NATURE OF COST	DESCRIPTION OF COST
05/04/2022		AXEL CO LTD	Inv24520	2,000.00	500.00	Improvements	Tiling Work
TOTAL				2,000.00			

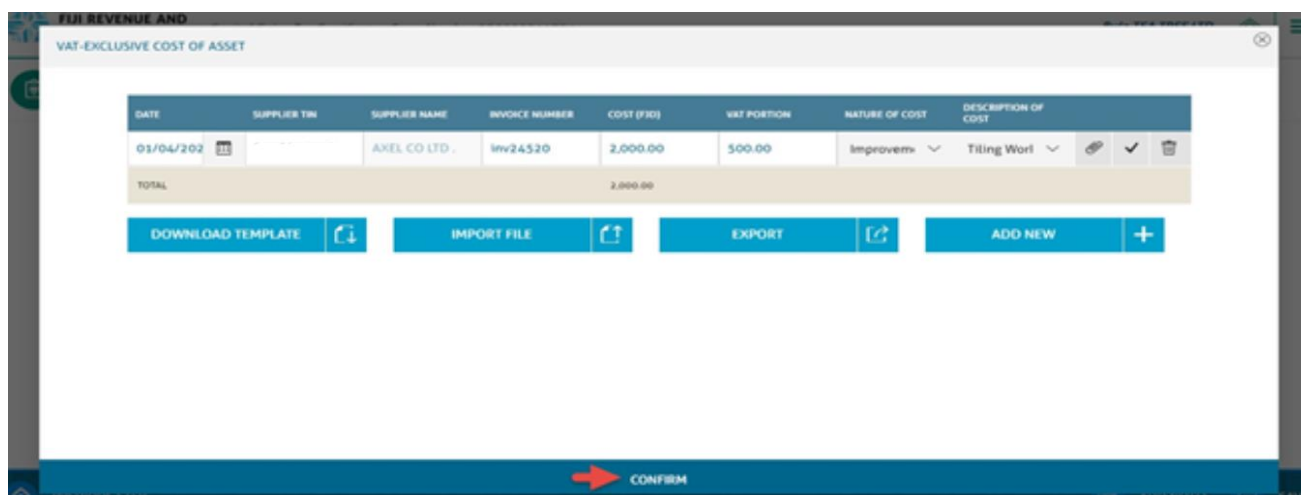
DOWNLOAD TEMPLATE IMPORT FILE EXPORT ADD NEW



You can also download the template to enter the details and export the file. The excel template is available in the FRCS website under this link <https://www.frcs.org.fj/wp-content/uploads/2021/11/CGT-Calculaton-VAT-Exclusive-Cost-of-Asset.xlsx>



Once the details are entered, click on 'Confirm' button.



Note: Schedule icon is also available for Capital Gain Deferred/Exempted From CGT.



You will be required to confirm the Arm's Length Declaration by answering the question "Would the disposal transaction be done at arm's length?"

- If the arm's length declaration question is answered as 'NO', an additional field will be displayed to enter the Market value of the Capital Asset.

Foreign Tax Credit		
Net Capital Gains Tax Payable	1,000.00	

ARM'S LENGTH DECLARATION

Would the disposal transaction be done at arm's length?²⁰

☐ YES
☒ NO

Market value of the capital asset²¹

2000

CONTINUE TO NEXT STEP : "UNDERTAKING"

- However, if the arm's length question is answered as 'Yes', no additional information will be required, and you can proceed to the next section by clicking on "Continue to Next Step: 'Undertaking'".

Capital Gains Tax	8,860.00	
Foreign Tax Credit		
Net Capital Gains Tax Payable	8,860.00	

ARM'S LENGTH DECLARATION

Would the disposal transaction be done at arm's length?²⁰

☒ YES
☐ NO

CONTINUE TO NEXT STEP : "UNDERTAKING"



Undertaking

This section would be enabled if the Net Capital Gain Tax Payable amount is greater than zero. There are two options available to make advance payment of CGT before the due date.

You will select an option from the drop-down values as follows:

- Upfront payments have been made.
- Undertaking has been arranged.

71%

UNDERTAKING FROM SOLICITOR/BANK

Please select an option from below:®

SELECT

Upfront payments have been made

Undertaking has been arranged

If the option selected as “Upfront payments have been made”, then you will be able to proceed to the `Declaration' section.

71%

UNDERTAKING FROM SOLICITOR/BANK

Please select an option from below:®

Upfront payments ha...

CONTINUE TO NEXT STEP : "DECLARATION"



However, if the option selected as “Undertaking has been arranged”, additional fields will be enabled to capture the details of a guarantor as follows:

1. **TIN of the Undertaking Solicitor/Bank/Accountant/Tax Agent:** It must be a valid TIN.
2. **Name of the Undertaking Solicitor/Bank/Accountant/Tax Agent:** Name will be auto populated as per the entered TIN.
3. **Amount of Undertaking (FJD):** This will be pre-populated from the previous section and will be non-editable.
4. **Trust Account Details:** Taxpayer must provide the **Bank Name**, **Bank Branch** and **Trust Account Number**. All 3 fields are mandatory.

The screenshot displays the 'UNDERTAKING' section of a 'Capital Gains Tax Certificate - Form Number 230000011724'. The interface includes a progress bar at 71% and a navigation menu with icons for 'TYPE OF ASSET', 'ASSET DETAILS', 'CGT COMPUTATION', 'UNDERTAKING' (active), and 'DECLARATION'. The 'UNDERTAKING' section is divided into two parts: 'UNDERTAKING FROM SOLICITOR/BANK' and 'TRUST ACCOUNT DETAILS'. In the first part, the 'TIN of the Undertaking Solicitor/Bank/Accountant/Tax Agent' field is masked, 'Name of the Undertaking Solicitor/Bank/Accountant/Tax Agent' is 'AXEL CO LTD .', and 'Amount of Undertaking (FJD)' is '0.00'. In the second part, 'Bank Name' is 'Fiji Bank', 'Bank Branch' is 'Suva', and 'Trust Account Number' is '123789654'. The user 'Bula TEA TREE LTD' is logged in, as indicated in the top right corner.

UNDERTAKING FROM SOLICITOR/BANK		
TIN of the Undertaking Solicitor/Bank/Accountant/Tax Agent	Name of the Undertaking Solicitor/Bank/Accountant/Tax Agent	Amount of Undertaking (FJD)
[Masked]	AXEL CO LTD .	0.00

TRUST ACCOUNT DETAILS		
Bank Name	Bank Branch	Trust Account Number
Fiji Bank	Suva	123789654

It will be mandatory for you to upload the 'Evidence of Undertaking'.

Once you have provided the mandatory details, proceed to the next section by clicking on “Continue to Next Step: ‘Declaration’”.



The screenshot displays the 'Declaration' step of a Capital Gains Tax Certificate application. The header shows the Fiji Revenue and Customs Service logo, the form title 'Capital Gains Tax Certificate - Form Number 230000011724', and the taxpayer name 'Bula TEA TREE LTD'. A progress bar indicates 71% completion. The navigation menu includes 'ASSET DETAILS', 'CGT COMPUTATION', 'UNDERTAKING', and 'DECLARATION'. The 'DECLARATION' section contains input fields for 'Bank Name' (Fiji Bank), 'Bank Branch' (Suva), and 'Trust Account Number' (123789654). Below these is an 'ATTACHMENTS' section with a label 'Evidence of Undertaking*' and an 'UPLOAD DOCUMENT' button. At the bottom, a green bar with a downward arrow and the text 'CONTINUE TO NEXT STEP : "DECLARATION"' is highlighted with a red arrow.

Declaration

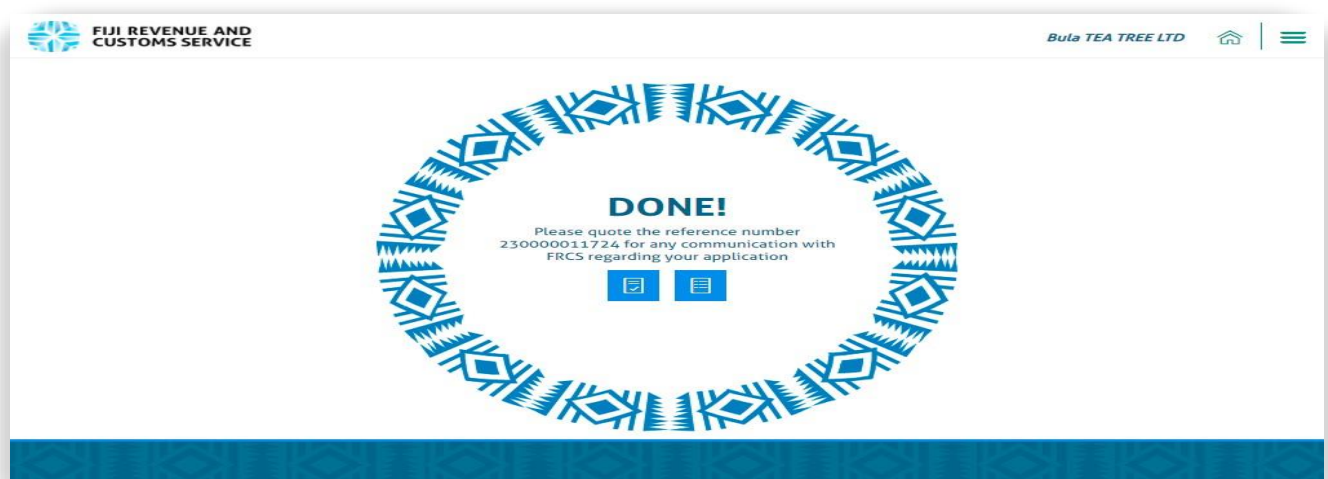
On 'Declaration' screen; if you are an individual taxpayer then your Full Name and Lodgment Date (defaulted to the current system date) will be auto populated.

However, for a non-individual taxpayer, the TIN of the individual submitting the application must be entered and the designation needs to be selected from the available drop-down list. Full Name corresponding to the entered TIN will be fetched by the system and Lodgment Date (defaulted to the current system date) will be auto populated. You can now click on the 'Submit' button.



The screenshot shows the 'Capital Gains Tax Certificate - Form Number 230000011724' in the TPOS system. The header includes the Fiji Revenue and Customs Service logo and the user 'Bula TEA TREE LTD'. A progress bar at the top indicates 86% completion, with steps: ASSET DETAILS, CGT COMPUTATION, UNDERTAKING, and DECLARATION. The 'DECLARATION' step is active. The form contains fields for TIN (marked with a red 1), Designation (marked with a red 2, showing 'Accountant'), and Full Name (marked with a red 3, showing 'MERLIN SR'). The Lodgement Date is '05/04/2021'. A declaration checkbox is checked, stating 'I declare that the information in this application is true and correct in every detail.' Below this is a warning: 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' At the bottom, there are buttons for 'PREVIOUS STEP', 'SUBMIT', 'ADD NOTES', and 'SAVE'.

The CGT certificate request application is successfully submitted, and the acknowledgement screen is displayed from where you can either download the acknowledgement letter or simply navigate back to the 'Requests' page to file another request.

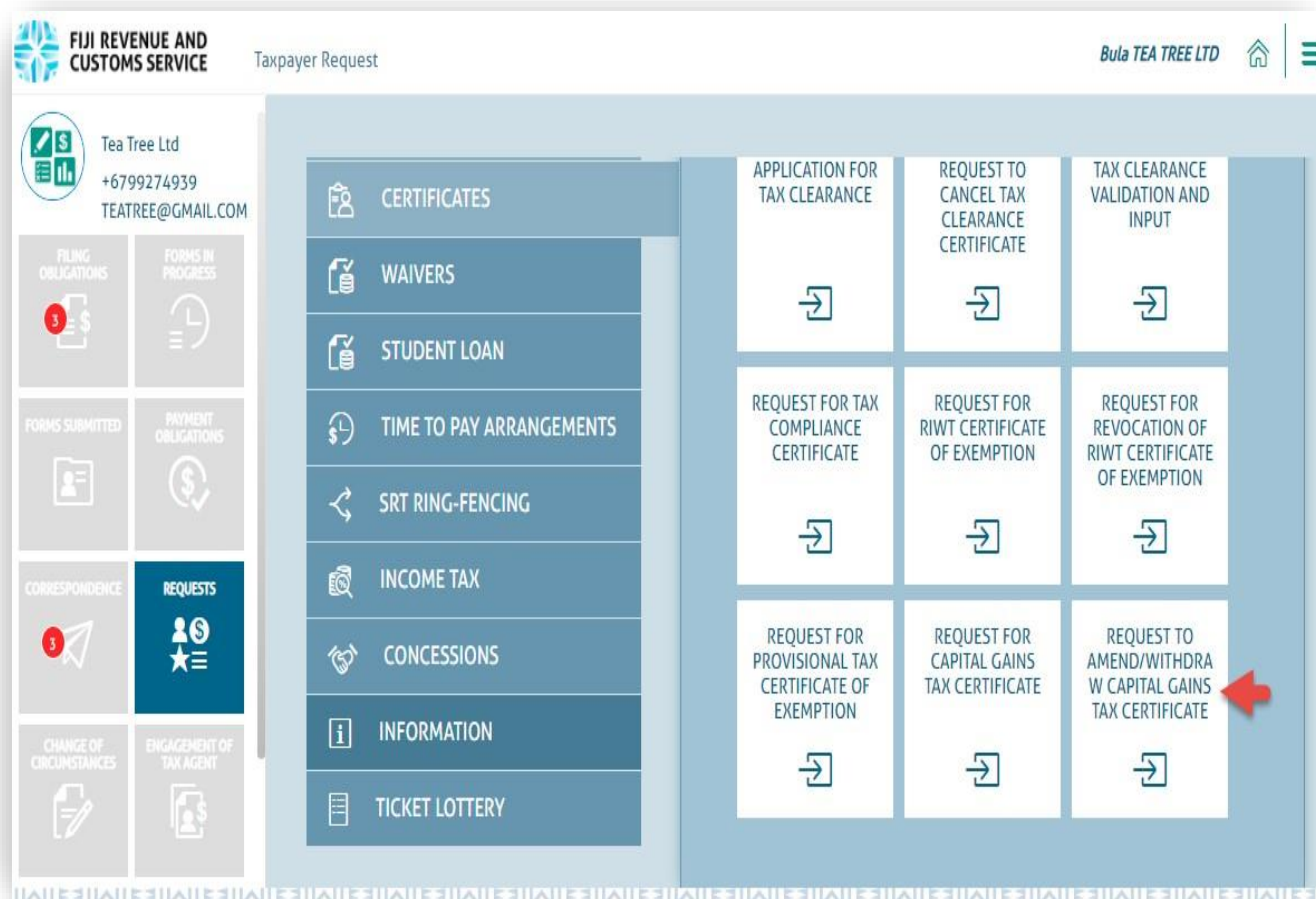


The application will follow an internal approval process.



Taxpayer Request to Amend CGT Certificate

Once the CGT Certificate is issued to you and if there are changes to the disposal details before registering with the Registrar of Titles or MSAF, then you will go for the 'Request To Amend/Withdraw Capital Gains Tax Certificate' tile.



Inside the 'Request to Amend the CGT Certificate' Tile, you will see the 'Reference Number of the certificate issued' along with 'Date of Issue'.



FIJI REVENUE AND CUSTOMS SERVICE

CGT CERTIFICATES

Bula TEA TREE LTD

Tea Tree Ltd
+6799274939
TEATREE@GMAIL.COM

CGT Certificate Reference Number	Date Of Issue	AMEND	WITHDRAW
230000011724	06/04/2021		

On clicking 'Amend' button a pop-up will appear to select the 'Reason of Amendment' from the drop down.

Reason for Amendment

Reason*

Change in disposal date

OK CANCEL

Once the reason of amendment is selected, the CGT certificate application will appear in edit mode. You can edit the required details and proceed.



FIJI REVENUE AND CUSTOMS SERVICE Capital Gains Tax Certificate - Form Number 230000011724 Bula TEA TREE LTD

INSTRUCTIONS SELLER & BUYER TYPE OF ASSET ASSET DETAILS CGT COMPUTATION

The CGT Certificate is not a Notice of Assessment. The transferor must file a CGT return within one month after the disposal (unless exempted from filing) and the CEO will either confirm the amount payable or issue an amended assessment.

☒ I declare that I have read and understood the above instructions.

SELLERS

TIN	NAME	PERCENTAGE SHARE	RESIDENCE STATUS			
2900035713	Ms. MINI JOE	50.00	Resident	✓	✓	✕
2900035742	TEA TREE LTD	50.00	Resident	✓	✓	✕
PORTION OF ASSET BEING DISPOSED		100.00				

ADD NOTES

It will also ask you to upload the new attachment instead of the attachments uploaded during initial filing of the request.

FIJI REVENUE AND CUSTOMS SERVICE Capital Gains Tax Certificate - Form Number 230000011724 Bula TEA TREE LTD

TYPE OF ASSET DECLARATION

View Messages

ⓘ Please attach invoice for each item in VAT-EXCLUSIVE COST OF ASSET

Capital Gains Tax	0.00
Net Capital Gains Tax Payable	0.00

ARM'S LENGTH DECLARATION

Would the disposal transaction be done at arm's length?*

☒ YES ☐ NO

Market value of the capital asset*

2,000.00

CONTINUE TO NEXT STEP: "UNDERTAKING"

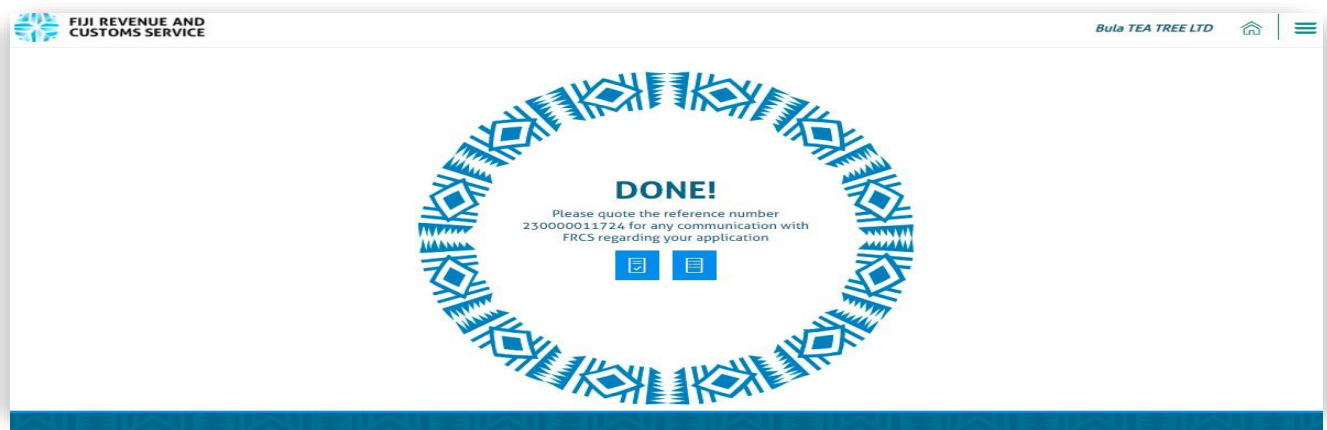
Note: In addition, the following attachments will be mandatory at the time of amendment:



1. Revised Sale & Purchase Agreement.
2. Other Evidence in Support of Amendment.
3. Latest Certified Copy of Title.

On confirming the declaration check box the 'Submit' button will be enabled.

After successful submission, you will be navigated to an Acknowledgement screen.



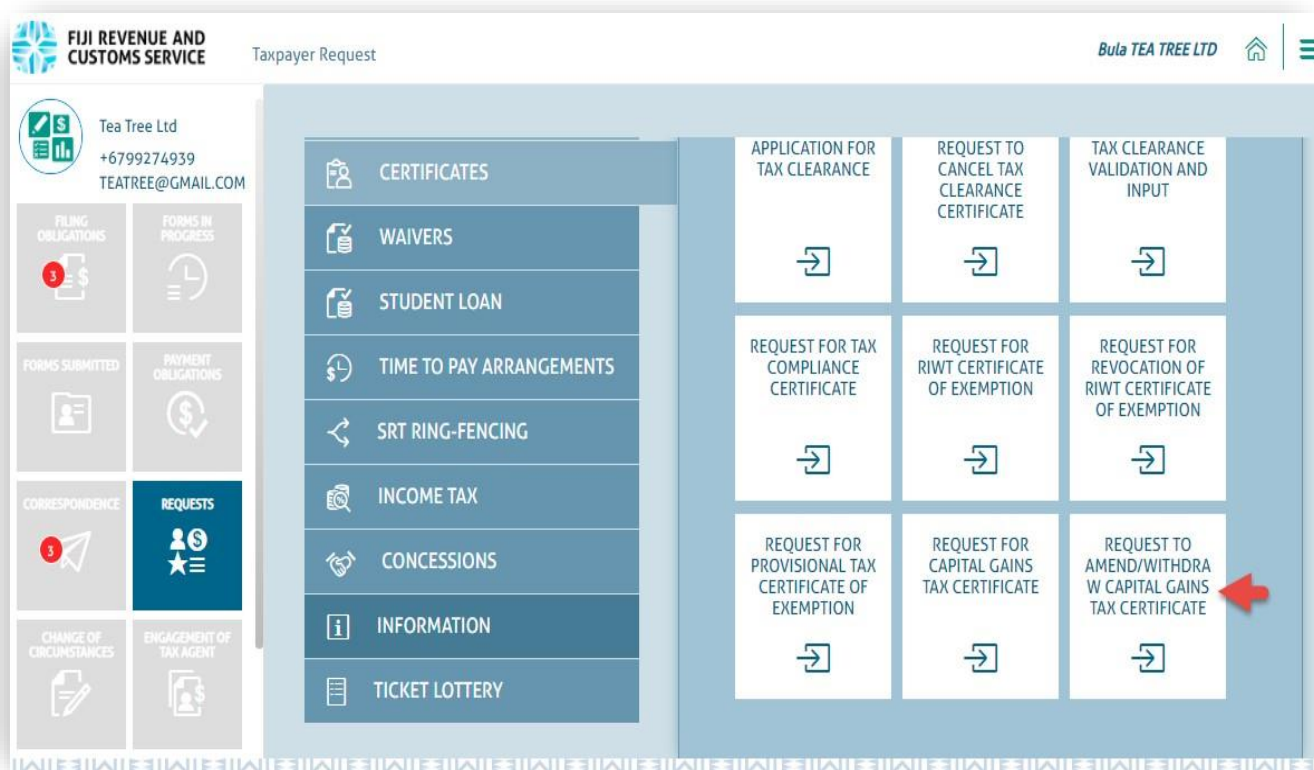
You can download the acknowledgment letter of the amended Certificate request from the portal. The amendment application will follow an internal approval process.



Taxpayer Request to Withdraw CGT Certificate

In cases where the disposal deal is cancelled before registering with the Registrar of Titles or MSAF, you can withdraw the CGT Certificate that was submitted earlier.

You need to access the 'Request to Amend /Withdraw CGT Certificate ' tile.



To initiate the request to withdraw the application, you will click on 'Withdraw' button enabled in front of the active certificate reference number.



CGT Certificate Reference Number	Date Of Issue	AMEND	WITHDRAW
230000011724	06/04/2021		

Once the 'Withdraw' button is clicked, it will navigate you to the Withdrawal of CGT Certificate application.



You must select the Reason of Withdrawal from the drop-down. You are required to upload the mandatory documents in support of the withdrawal request:

1. Cover Letter from Lawyer Stating Reason for Withdrawal.
2. Evidence of Withdrawal such as Termination Letter.
3. Latest Certified Copy of Title.

The screenshot shows the 'WITHDRAWAL OF CGT CERTIFICATE' form in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the form title 'Capital Gains Tax Certificate - Form Number 230000011724', and the user 'Bula TEA TREE LTD'. A progress bar at the top shows '0%' completion. The form is divided into two main sections: 'WITHDRAWAL OF CGT CERTIFICATE' and 'DECLARATION'. The 'WITHDRAWAL OF CGT CERTIFICATE' section contains three input fields: 'CGT Certificate Reference Number' (230000011724), 'Date of Issue' (06/04/2021), and 'Reason for Withdrawal' (A party to the transaction). Below these fields is an 'ATTACHMENTS' section with three upload buttons: 'Cover Letter from Lawyer Stating Reason for Withdrawal', 'Evidence of Withdrawal such as Termination Letter', and 'Latest Certified Copy of Title'. At the bottom, a green button labeled 'CONTINUE TO NEXT STEP : "DECLARATION"' is highlighted with a red arrow.

FIJI REVENUE AND CUSTOMS SERVICE Capital Gains Tax Certificate - Form Number 230000011724 Bula TEA TREE LTD

0%

WITHDRAWAL OF CGT CERTIFICATE DECLARATION

WITHDRAWAL OF CGT CERTIFICATE

CGT Certificate Reference Number Date of Issue Reason for Withdrawal

230000011724 06/04/2021 A party to the transaction

ATTACHMENTS

Cover Letter from Lawyer Stating Reason for Withdrawal Evidence of Withdrawal such as Termination Letter Latest Certified Copy of Title

UPLOAD DOCUMENT ? ? ?

CONTINUE TO NEXT STEP : "DECLARATION"

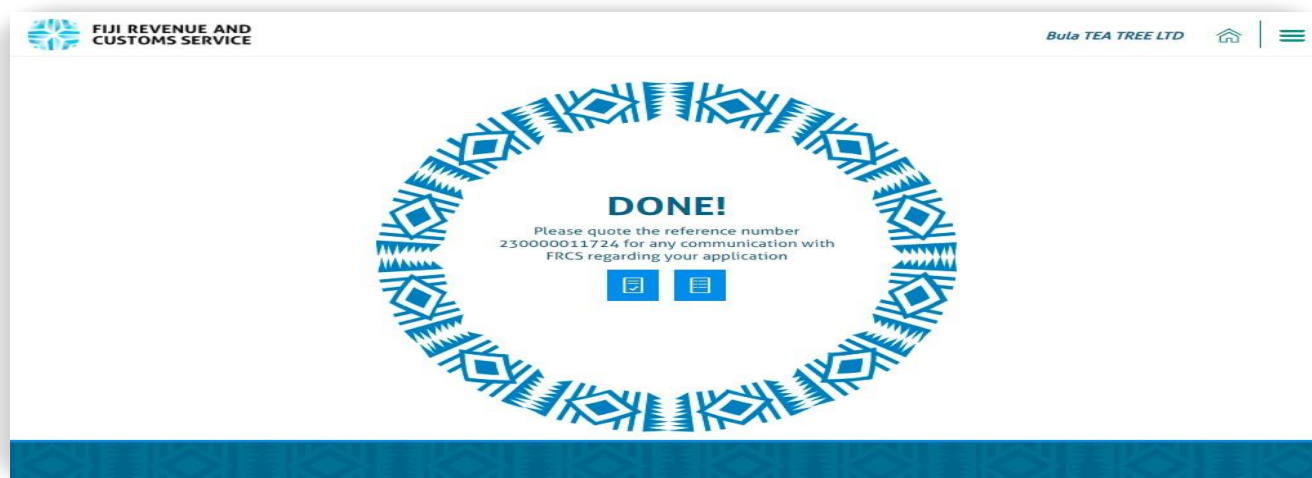


Declaration

On confirming the declaration check box the 'Submit' button will be enabled.

The screenshot shows the 'DECLARATION' step of the 'WITHDRAWAL OF CGT CERTIFICATE' process. The header includes the 'CUSTOMS SERVICE' logo and a progress bar at 14%. The form contains fields for 'TIN*' and 'Designation*' (set to 'Accountant'). Below these, it displays 'Full Name: Mr. MERLIN SR' and 'Lodgement Date: 06/04/2021'. A declaration checkbox is checked, with the text 'I declare that the information in this application is true and correct in every detail.' and a warning: 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' At the bottom, a blue bar contains a red arrow pointing to the 'SUBMIT' button.

The request to withdraw CGTC application is successfully submitted, and the acknowledgement screen is displayed from where you can either download the acknowledgement letter or simply navigate back to the 'Requests' page to file another request.





Authentication of CGTC

Accessing Certificate Authenticator URL

The Certificate Authenticator Link can be accessed by using the following link:

<https://tpos.frcs.org.fj/certificatevalidator/index.html>

You need to select 'Certificate Type' from the drop-down list.

The screenshot shows a web form titled 'Certificate Authenticator' with the Fiji Revenue and Customs Service logo at the top. Below the title, a message states: 'Please select the certificate type first to enter the information as per the Certificate'. There is a label 'Certificate Type *' followed by a dropdown menu. The dropdown menu currently displays 'Certificate Type' and a downward arrow icon.

Once you have selected the Certificate Type as 'Capital Gains Tax Certificate', the following fields will be enabled:

1. **Reference Number** - This is the reference number of CGT certificate issued.
2. **Date of Issue** – The date mentioned on the issued certificate.



**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Please enter the following information as per the Capital Gains Tax Certificate and click "Verify"

Certificate Type *
Capital Gains Tax Cert: ~ 

Reference Number *
Reference Number

Date of Issue *
DD/MM/YYYY 

VERIFY

Valid CGT Certificate of Exemption

Enter a valid 'Reference Number' along with corresponding 'Date of Issue'. Click 'Verify' button.

**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Please enter the following information as per the Capital Gains Tax Certificate and click "Verify"

Certificate Type *
Capital Gains Tax Cert: ~

Reference Number *
230000011724 

Date of Issue *
07/04/2021  

VERIFY

After clicking on verify button below message will be displayed to notify that certificate is authentic.



The screenshot shows the 'Certificate Authenticator' page. At the top is the Fiji Revenue and Customs Service logo. Below it, the text reads: 'Verified! The Capital Gains Tax Certificate (C100000075119) you have just entered is authentic. Thank You.' At the bottom, there is a blue button labeled 'AUTHENTICATE ANOTHER CERTIFICATE'.

Revoked CGT Certificate of Exemption

Enter a withdrawn CGT Certificate 'Reference Number' and 'Date of Issue'. Click 'Verify' button to validate whether the certificate has been revoked.

The screenshot shows the 'Certificate Authenticator' page with the instruction: 'Please enter the following information as per the Capital Gains Tax Certificate and click "Verify"'. There are three input fields: 'Certificate Type *' with a dropdown menu showing 'Capital Gains Tax Certi', 'Reference Number *' with the value '230000011739' and a red circle with the number '1' next to it, and 'Date of Issue *' with the value '10/04/2021' and a red circle with the number '2' next to it. At the bottom, there is a green button labeled 'VERIFY'.





**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Withdrawn!

**The Capital Gains Tax Certificate you have just entered has been withdrawn on 10.04.2021.
Therefore, it is no longer valid.**

Thank You.

AUTHENTICATE ANOTHER CERTIFICATE

Invalid CGT Certificate of Exemption

Enter a valid 'Reference Number' along with invalid 'Date of Issue' or vice versa. Click on 'Verify' button. For wrong combination of 'Reference Number' and 'Date of Issue', it will not allow to enter invalid input and 'Verify' button will be disabled.



**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Please enter the following information as per the Capital Gains Tax Certificate and click "Verify"

Certificate Type *

Capital Gains Tax Certi 

Reference Number *

230000011724

Date of Issue *

03/032021



VERIFY