

VAT Refund Request for New Dwelling House (NDH)

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



TABLE OF CONTENTS

BASIC INFORMATION.....	3
TAXPAYER FILING VAT REFUND REQUEST FOR NDH	4
Log-In	4
Instructions.....	6
New Dwelling Type.....	7
Request filing by taxpayer for the New Dwelling House Constructed	7
Request filing by taxpayer for the New Dwelling House Purchased	12
New Dwelling Details.....	14
New Dwelling Address.....	17
Attachments	18
Declaration.....	19



Basic Information

In TPOS, an individual taxpayer of Fijian nationality/citizenship is eligible to file this VAT refund request on first residential property. A Non-Profit Organisation (NPO) involved in the provision of free housing for the underprivileged will also be eligible to apply for a New Dwelling House refund for each New Dwelling House constructed. This request can be submitted only if the house is built on a land e.g. crown land, mataqali land and the request for refund is within 3 years from the date of the completion certificate of the house.

This user manual explains the process for a taxpayer to request for VAT refund for a new dwelling house.

[Back to Index](#)



Taxpayer Filing VAT refund request for NDH

Log-In

1. The user needs to access the FRCS Portal via public link <https://tpos.frcs.org.fj/taxpayerportal#/Logon>.

2. 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⁺
SKINOVA123 ?

Password⁺
***** ?

LOG IN

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

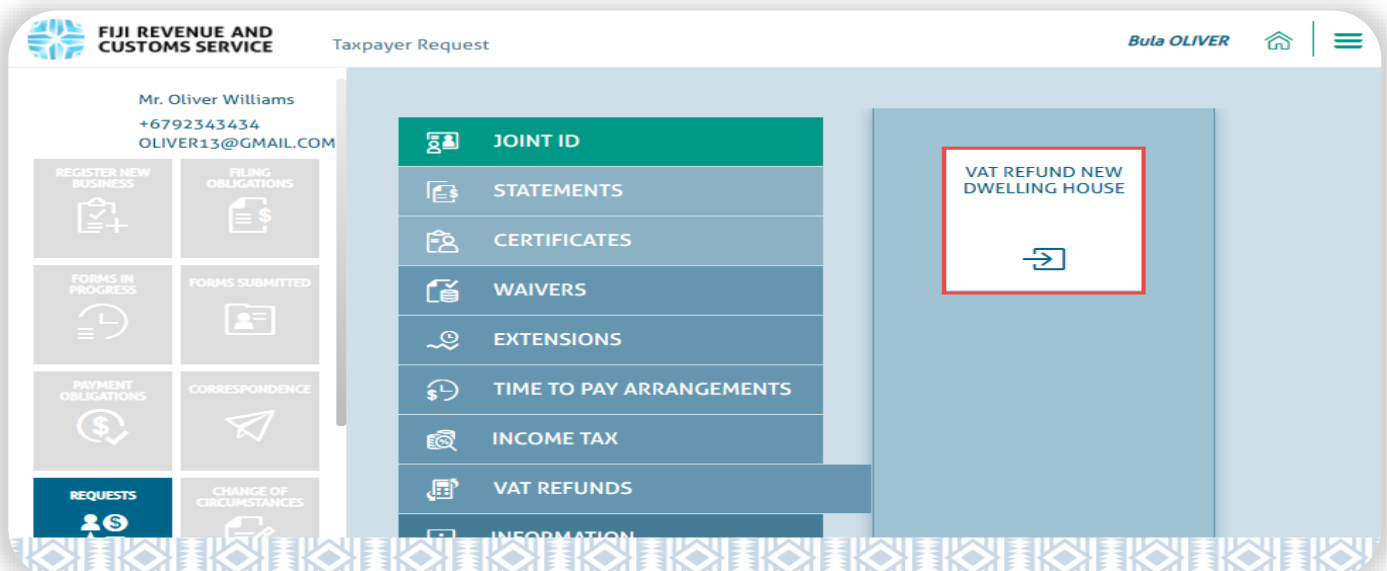
New User?
SIGN UP

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



On the “Requests” page, click on “VAT refunds”, and then “VAT refund request for New Dwelling House” tile will be visible based on eligibility like:

- Individual Taxpayer of Fijian Nationality/Citizenship
- NPO body involved in the provision of free housing.





Instructions

Upon clicking 'VAT refund for New Dwelling House', the taxpayer navigates to an instruction screen.

You must read the displayed instructions and then check the declaration checkbox, confirming they have read and understood the instructions.

To proceed to the next section, they must click on the 'Continue to Next Step: "New Dwelling Type"' button .



New Dwelling Type

Taxpayer can select the 'New Dwelling Type' from the drop-down values.

The screenshot shows the 'NEW DWELLING TYPE' step in the 'VAT Refund for New Dwelling House' process. The progress bar indicates 17% completion. The navigation bar includes 'INSTRUCTIONS', 'NEW DWELLING TYPE' (active), 'NEW DWELLING DETAILS', 'NEW DWELLING ADDRESS', and a link icon. The main content area is titled 'NEW DWELLING TYPE' and contains a form labeled 'New Dwelling Type*'. The form has a dropdown menu with 'SELECT' and a red arrow pointing to it. The dropdown is open, showing two options: 'Purchase of New Dwelling House' and 'Construction of New Dwelling House'. Below the dropdown is a 'CONTINUE TO NEXT STEP: "NEW DWELLING DETAILS"' button. The footer bar includes 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE' buttons.

Request filing by taxpayer for the New Dwelling House Constructed

If the new dwelling type is selected as 'Construction of New Dwelling House, you must declare the 'Purpose of NDH' by selecting from the available options in the drop-down.



To proceed to the next section, they must click on the 'Continue to Next Step: "New Dwelling Details" button 

If the "New Dwelling Constructed By" is selected as 'Self', you will need to provide the invoice details along with Date of Acquisition and Date of Completion.



If the "New Dwelling House Constructed" by is selected as 'Contractor', then along with date of acquisition, date of completion and invoice details "Contractor details" will also be mandatory to declare.

- You need to provide the relevant invoice details in this section. This can be done in the following two ways:
 1. Import Template with pre-filled Tax Details
 2. Add Invoice Details manually

Import Template with pre-filled Invoice Details

- This method will be useful for taxpayers who have large number of entries to be added. The Invoice details can be added in the template and then can be uploaded.
- Using the 'Download Template' button, you will be able to save a local copy of the template in the form of an excel sheet in which can be entered in all the relevant Invoice details.



33%

INSTRUCTIONS NEW DWELLING TYPE NEW DWELLING DETAILS NEW DWELLING ADDRESS ATTACHMENTS DECLARATION

CONTRACTOR TIN CONTRACTOR NAME

No data

ADD NEW +

Date of Acquisition* 01/06/2018 Date of Completion of NDH* 01/01/2020

IMPORT FILE DOWNLOAD TEMPLATE

INVOICE DATE SELLER TIN SELLER NAME INVOICE NO. AMOUNT (FJD) VAT CLAIMED (FJD) CATEGORY

No data

PREVIOUS STEP ADD NOTES SAVE

Input detail (1).xlsx Show all

You need to enter data in all the mandatory fields in the downloaded template

The screenshot shows an Excel spreadsheet with the following columns and data:

	A	B	C	D	E	F
	INVOICE DATE	SUPPLIER TIN	INVOICE NO.	INVOICE TOTAL (VIP) (FJD)	VAT INCURRED (FJD)	CATEGORY
1	2-Feb-19	2900006221	1235	30000	1900	2
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

The spreadsheet is titled "Invoice Details" and has a search bar at the bottom.



Once you have entered all the invoice details in the template, then can upload the same using the 'Import File' button.

33%

INSTRUCTIONS NEW DWELLING TYPE NEW DWELLING DETAILS NEW DWELLING ADDRESS ATTACHMENTS DECLARATION

Self

Date of Acquisition* 01/06/2018 Date of Completion of NDH* 01/01/2020

IMPORT FILE DOWNLOAD TEMPLATE

INVOICE DATE	SELLER TIN	SELLER NAME	INVOICE NO.	AMOUNT (FJD)	VAT CLAIMED (FJD)	CATEGORY
02/02/2019	2900006221		1235	30,000.00	1,900.00	Construction

ADD NEW +

VAT SUMMARY

PREVIOUS STEP ADD NOTES

Add Invoice Details manually

- To add the invoice details manually, you need to click on 'Add New' button. On clicking the same, the rows can be edited in the Invoice Details Summary Table.

53%

INSTRUCTIONS NEW DWELLING TYPE NEW DWELLING DETAILS NEW DWELLING ADDRESS ATTACHMENTS DECLARATION

Self

Date of Acquisition* 01/06/2018 Date of Completion of NDH* 01/01/2020

IMPORT FILE DOWNLOAD TEMPLATE

INVOICE DATE	SELLER TIN	SELLER NAME	INVOICE NO.	AMOUNT (FJD)	VAT CLAIMED (FJD)	CATEGORY
No data						

ADD NEW +

VAT SUMMARY

PREVIOUS STEP ADD NOTES



Based on invoice details and amounts declared, VAT summary details will populate which cannot be edited.

VAT SUMMARY

VAT Paid on Land (FJD)	VAT Paid on Construction (FJD)
0.00	1,900.00
Total Cost (FJD)	Total VAT (FJD)
30,000.00	1,900.00

 CONTINUE TO NEXT STEP: "NEW DWELLING ADDRESS" 

To proceed to the next section, you must click on the 'Continue to Next Step: "New Dwelling Address"' button 

Request filing by taxpayer for the New Dwelling House Purchased

If you select the new dwelling type as 'Purchase of New Dwelling House'; an additional question will appear to confirm the Joint Owner.

 **FIJI REVENUE AND
CUSTOMS SERVICE**

VAT Refund for New Dwelling House

Bula OLIVER  

17%

 INSTRUCTIONS

 NEW DWELLING TYPE

 NEW DWELLING DETAILS

 NEW DWELLING ADDRESS



NEW DWELLING TYPE

New Dwelling Type*

Purchase of New Dwell 

Joint Owner?*

☐ Yes

☐ No

Purpose of NDH*

SELECT 

 CONTINUE TO NEXT STEP: "NEW DWELLING DETAILS"

 PREVIOUS STEP

 ADD NOTES

 SAVE



Upon selecting ‘Yes’ for the Joint Owner question, an additional table will appear to capture the joint owner details like: Owner TIN and Owner Name.

The screenshot shows the 'VAT Refund for New Dwelling House' form. The 'New Dwelling Type' is set to 'Purchase of New Dwe...'. The 'Joint Owner?' question has 'Yes' selected, indicated by a red arrow. Below this, there is a 'Purpose of NDH' dropdown and a 'Consent letter' upload button. At the bottom, there is an 'OWNER DETAILS' table with columns for 'OWNER TIN' and 'OWNER NAME'. The table currently shows 'No data'. A blue 'ADD NEW' button with a plus icon is located at the bottom right of the table area.

OWNER TIN	OWNER NAME
No data	

You can add multiple joint owner details if required by clicking on ‘Add New’ button with a mandatory document of Consent Letter.

This screenshot shows the same form as the previous one, but with one owner detail added to the 'OWNER DETAILS' table. The 'Purpose of NDH' is now set to 'Residential'. The 'ADD NEW' button is still present at the bottom right of the table area.

OWNER TIN	OWNER NAME
2900034938	JOE BIDEN



New Dwelling Details

FIJI REVENUE AND CUSTOMS SERVICE VAT Refund for New Dwelling House - Form Number 999100008988 *Bula OLIVER*

33%

INSTRUCTIONS NEW DWELLING TYPE **NEW DWELLING DETAILS** NEW DWELLING ADDRESS ATTACHMENTS

Date of Acquisition*

01/08/2016

Validity to claim VAT refund has expired

IMPORT FILE DOWNLOAD TEMPLATE

Note: Tooltip error message will appear (validations) upon entering any invalid date of acquisition. Once Date of Acquisition is entered, you need to provide the relevant invoice details in this section.

FIJI REVENUE AND CUSTOMS SERVICE VAT Refund for New Dwelling House - Form Number 999100008988 *Bula OLIVER*

33%

INSTRUCTIONS NEW DWELLING TYPE **NEW DWELLING DETAILS** NEW DWELLING ADDRESS ATTACHMENTS DECLARATION

SELLER DETAILS

Date of Acquisition*

01/08/2018

IMPORT FILE DOWNLOAD TEMPLATE

INVOICE DATE	SELLER TIN	SELLER NAME	INVOICE NO.	AMOUNT (FJD)	VAT CLAIMED (FJD)
DD/MM/YYYY	2900077768	SHIMAL SHARMA	1452	20,000.00	800.00

ADD NEW

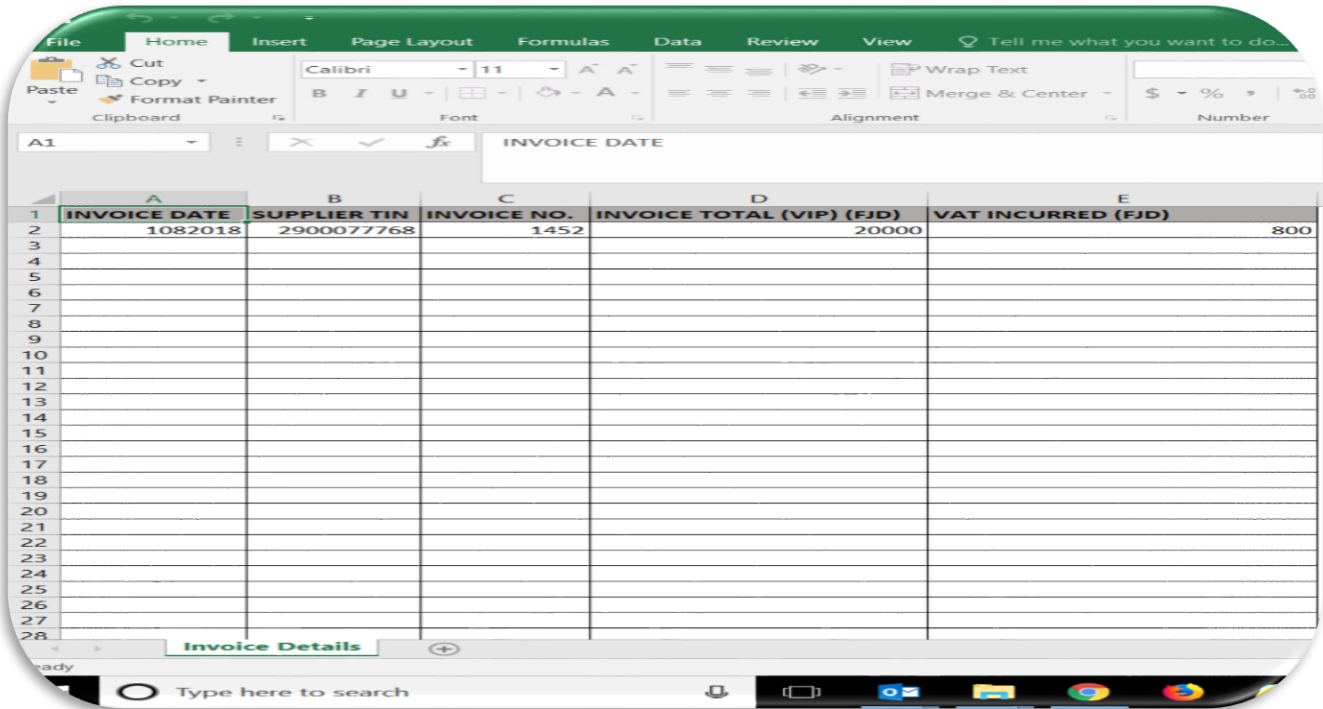
PREVIOUS STEP ADD NOTES SAVE

You need to provide the relevant invoice details in this section. This can be done in the following two ways:



- Import Template with pre-filled Tax Details
- Add Invoice Details manually

The same procedure can be used as explained above. The excel template is slightly different. It does not require the 'Category' column to be entered.



An error message prompts up if any of the mandatory field or attachment is left blank upon click of next button.



FIJI REVENUE AND CUSTOMS SERVICE VAT Refund Bula OLIVER

View Messages (Close icon)

Please attach Tax Invoice

INSTRUCTIONS **NEW DWELLING TYPE** **NEW DWELLING DETAILS** **NEW DWELLING ADDRESS** **ATTACHMENTS**

INVOICE DATE	SELLER TIN	SELLER NAME	INVOICE NO.	AMOUNT (FJD)	VAT CLAIMED (FJD)	
01/08/2018	2900024520	AXEL CO LTD .	INV24520	20,000.00	800.00	

ADD NEW **+**

VAT SUMMARY

Total Cost (Inclusive of VAT) (FJD) **20,000.00** Total VAT Paid (FJD) **800.00**

CONTINUE TO NEXT STEP: "NEW DWELLING ADDRESS"

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

VAT summary section will display the prepopulated amount of Total Cost (Inclusive of VAT) and Total VAT paid.

FIJI REVENUE AND CUSTOMS SERVICE VAT Refund for New Dwelling House - Form Number 999100008988 Bula OLIVER

33%

INSTRUCTIONS **NEW DWELLING TYPE** **NEW DWELLING DETAILS** **NEW DWELLING ADDRESS** **ATTACHMENTS**

INVOICE DATE	SELLER TIN	SELLER NAME	INVOICE NO.	AMOUNT (FJD)	VAT CLAIMED (FJD)	
01/08/2018	2900024520	AXEL CO LTD .	INV24520	20,000.00	800.00	

ADD NEW **+**

VAT SUMMARY

Total Cost (Inclusive of VAT) (FJD) **20,000.00** Total VAT Paid (FJD) **800.00**

CONTINUE TO NEXT STEP: "NEW DWELLING ADDRESS"

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



New Dwelling Address

To proceed to the next section, you must click on the 'Continue to Next Step: "New Dwelling Address"' button 

Taxpayer must answer the question - 'House purchased is on Mataqali land?'

- If house purchased is on Mataqali land is YES, then Title number field will be an optional field and taxpayer can just proceed by providing the mandatory address details.

- If the house purchased on Mataqali land is NO, then 'Title Number' field will be mandatory to be declared along with mandatory address details.



To proceed to the next section, you must click on the 'Continue to Next Step: "Attachment"' button

Attachments



An error message for the mandatory attachments will prompt up if right attachment is not provided. this depends on how the previous step questions is being answered.

The screenshot shows the 'NEW DWELLING TYPE' section of the TPOS interface. A 'View Messages' modal is open, displaying four error messages:

- Please upload attachment of Sales and Purchase agreement for New Dwelling House.
- Please upload attachment of Source of Funding for New Dwelling House.
- Please upload attachment of Photos of New Dwelling House.
- Please upload attachment of Title Copy for New Dwelling House.

The background interface includes sections for 'Sale and purchase agreement of NDH', 'Valuation Certificate', 'Birth Certificate', 'Valid Photo ID', and 'General Attachments', each with an 'UPLOAD DOCUMENT' button. At the bottom, there is a 'CONTINUE TO NEXT STEP: "DECLARATION"' button and a 'PREVIOUS STEP' button.

Once the mandatory attachments uploaded, you can proceed further to the next section.

To proceed to the next section, the taxpayer must click on the 'Continue to Next Step: "Declaration"' button 

Declaration

The Declaration screen validation depends upon the type of the taxpayer filing the request as follows:

- If the VAT refund request for NDH is filed by an NPO, then you need to enter the 'TIN' and select the 'Designation' of the individual who is submitting the request or any other representative of the taxpayer.
- If the VAT refund request for NDH is filed by an individual taxpayer, the full name will appear on declaration screen along with a declaration check box which enables the submit button on confirmation.



**FIJI REVENUE AND
CUSTOMS SERVICE** VAT Refund for New Dwelling House - Form Number 999100008988 Bula OLIVER

83%

NEW DWELLING TYPE **NEW DWELLING DETAILS** **NEW DWELLING ADDRESS** **ATTACHMENTS** **DECLARATION**

Full Name: OLIVER WILLIAMS
Lodgement Date: 07/12/2020

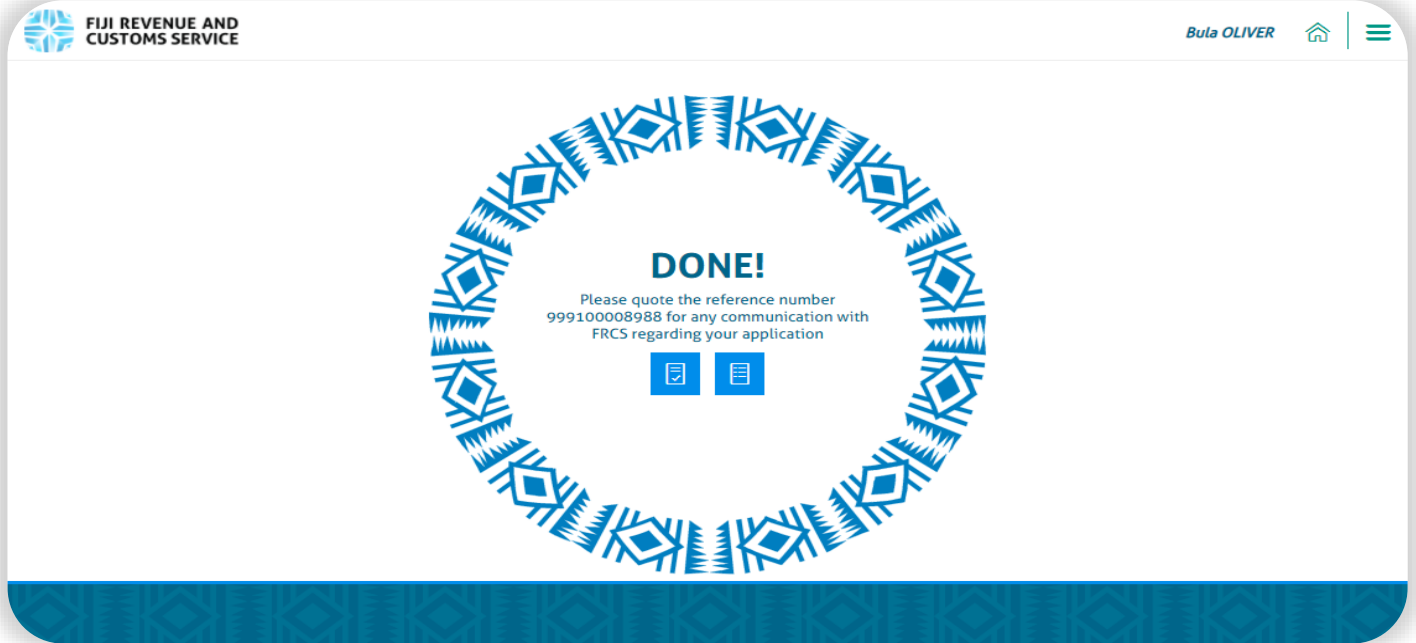
☒ I declare that the information in this application is true and correct in every detail.

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

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

The page navigates to the acknowledgement screen consisting of following buttons:

- Download Confirmation: To download the confirmation letter.
- File Another Request: To navigate back to the Taxpayer Dashboard.



The request will go through an internal approval process.