

Time To Pay Arrangement (TTPA)

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

This document covers the submission of TPPA request from the taxpayer portal.



Time to Pay Arrangement (TTPA) is entered when the taxpayer requests to make instalment payments instead of one-off settlement or full payment due to genuine financial constraints. By virtue of Section 25 of the Tax Administration Act of 2009, the CEO may grant extensions of time to pay tax after scrutinizing the taxpayer's financial status and is convinced that the taxpayer is facing financial issues.

The application will follow an approval process whereby, the application once submitted will be triggered to an officer (s) for review and approval.

It is mandatory for the taxpayer to pay a down payment amount. The instalment plan is approved subject to the down payment amount being paid on time. In any circumstances, if the taxpayer defaults on any instalment payment, the entire plan will be revoked, and the total liabilities will be payable immediately.

The posting is at a tax type level and as such the instalment plan will also be created at a tax type level. This simply means the taxpayer will be required to request separate instalment plans for each tax type.

In the document "TTPA", "instalment plan" or "Promise to Pay" may be used interchangeably.

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Request from Taxpayer Portal

Taxpayer needs to access the FRCS TPOS Portal on <https://tpos.frccs.org.fj/taxpayerportal#/Logon> using the login credentials obtained during the sign-up process.



The login screen features the Fiji Revenue and Customs Service logo at the top. Below it is a 'Log In' button with a user icon. There are two input fields: 'User ID *' with the text 'DAIRY123' and a help icon, and 'Password *' with a masked password and a help icon. A 'LOG IN' button is positioned below these fields. Below the button is a link for 'Forgot your Password? Click here Help'. At the bottom, there is a 'New User?' link with a plus icon and a 'SIGN UP' button.

After successful login to the dashboard, the following tiles will be available, from which the Taxpayer is required to select the option 'Requests'

The dashboard header includes the Fiji Revenue and Customs Service logo, a user profile icon, and a notification: 'If you need any information about Taxation, please visit the FRCS website clicking here'. The user profile section on the right shows 'Bula DAIRY MILK' and a menu icon. The main content area is a grid of six tiles: 'FILING OBLIGATIONS' (document icon), 'FORMS IN PROGRESS' (clock icon with a red '1'), 'FORMS SUBMITTED' (folder icon), 'PAYMENT OBLIGATIONS' (dollar sign and checkmark icon with a red '36'), 'CORRESPONDENCE' (paper plane icon with a red '22'), and 'REQUESTS' (person and dollar sign icon). A left sidebar contains the user's name 'Dairy Milk', contact details, TIN, and a list of menu items: 'Entity Details', 'ID Details', 'Relationships', 'Mailing Address', and 'Bank Details'.

In this section, taxpayer will have multiple types of taxpayer requests. The taxpayer is required to select the main category as 'Time To Pay Arrangement (TTPA)' and then choose the tile 'Request for Time To Pay Arrangements (TTPA)'.



The taxpayer will be navigated to the TTPA application, which will be mainly divided into the following steps.

1. **Instructions** – Taxpayer's are required to declare that they have read and understood the instructions before they can proceed to the next step of the return processing.
2. **TTPA** – In this step, taxpayer is required to select the tax type against which TTPA is being requested. If a selected tax type has outstanding filing obligation, then system will not allow to proceed further and taxpayer needs to file those obligations. Further, it is mandatory to provide the reason for applying for TTPA.
3. **Liabilities** – Based on the tax type selected in the step 2, the taxpayer is displayed with all the pending payment obligation for that tax account.
4. **Proposal** - The proposal step collects the information such as down payment rate (percentage) will populate amount and the duration for which the TTPA is requested. Based on the selection for down payment rate and duration for TTPA, the installment proposal will be calculated and displayed to the taxpayer.
5. **Upload Documents**- The taxpayer will upload the required documents in this step.
6. **Declaration** – Taxpayer needs to declare that the information provided in this application is true and correct. The submit button will be activated once declaration is completed.



Instructions



INSTRUCTIONS



TTPA



LIABILITIES



PROPOSAL



PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- The request shall be granted at the sole discretion of the CEO upon satisfaction that there is reasonable cause to grant the application.
- Please note that you are required to detail the reason for extension request.
- You are required to upload any documents supporting your claim.
- Upon submission, the acknowledgement receipt shall be generated and you may download a copy for your reference.
- After TTPA is granted and there is a default on payment, then the TTPA is revoked and the liability is payable immediately.
- The acknowledgement receipt generated with the submission of request cannot be considered as request being granted. Taxpayer will be communicated on the approval/rejection separately.
- On approval, taxpayer will be communicated with the installment amount and due dates.
- Fields marked with an asterisk (*) are mandatory.

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



ADD NOTES



SAVE

Once the instructions checkbox is checked, the taxpayer can proceed to the next section of the return by clicking on "Continue to Next Step: TTPA".



TTPA

All fields displayed on this screen are mandatory to input before proceeding to the next step. The tax type field will only display the tax accounts for which the taxpayer is registered.

The screenshot shows the 'TTPA REQUEST' form in the NTIS system. At the top, a progress bar indicates 33% completion. The navigation menu includes: INSTRUCTIONS, TTPA (active), LIABILITIES, PROPOSAL, UPLOAD DOCUMENTS, and DECLARATION. The form contains the following fields:

- Select Tax type:***: A dropdown menu with 'Value Added Tax' selected.
- Reason for extension:***: A dropdown menu with 'Cash Flow Problems' selected.
- Please provide additional details***: A text area containing 'Cash Flow Problems'.

If any of the field is left blank, then appropriate message will be displayed to the taxpayer, when taxpayer tries to move to the next step.



Liabilities

The system will prepopulate all the outstanding liabilities for the tax type selected in step 2. It is the responsibility of the taxpayer to check if the liabilities displayed are correct before proceeding with the application.

33%						
INSTRUCTIONS	TTPA	LIABILITIES	PROPOSAL	UPLOAD DOCUMENTS	DECLARATION	
THE FOLLOWING ARE THE OUTSTANDING LIABILITIES						
FORM BUNDLE NO.	DOCUMENT NO.	DESCRIPTION	PERIOD	AMOUNT(FJD)	DUE DATE	
110000039252	175139000045	Late Payment Penalty 5%	February 2020	305.05	01/06/2020	
110000039252	175139000045	Late Payment Penalty 25%	February 2020	887.62	01/06/2020	
110000039252	175417009609	Late Payment Penalty 5%	February 2020	177.52	01/07/2020	
110000039252	101000145797	Late Lodgement Penalty 20%	February 2020	660.09	31/03/2020	
110000039252	101000145798	Late Lodgement Penalty 5%	February 2020	355.05	31/03/2020	
110000039252	101000145796	Assessment	February 2020	2,514.67	31/03/2020	
110000039252	179865009707	Late Payment Penalty 5%	February 2020	125.73	01/08/2020	
110000039252	179865009707	Late Payment Penalty 25%	February 2020	25.00	01/08/2020	

33%						
INSTRUCTIONS	TTPA	LIABILITIES	PROPOSAL	UPLOAD DOCUMENTS	DECLARATION	
110000039252	179865009707	Late Payment Penalty 25%	February 2020	25.00	01/08/2020	
110000039252	179865009707	Late Payment Penalty 25%	February 2020	8.95	01/08/2020	
110000039252	179865009707	Late Payment Penalty 25%	February 2020	100.00	01/08/2020	
110000039252	179865009707	Late Payment Penalty 25%	February 2020	125.00	01/08/2020	
110000039253	179865009708	Late Payment Penalty 25%	March 2020	928.90	01/08/2020	
110000039254	175417009611	Late Payment Penalty 5%	April 2020	268.35	01/07/2020	
110000039254	175417009611	Late Payment Penalty 25%	April 2020	708.71	01/07/2020	
110000039254	179865009709	Late Payment Penalty 25%	April 2020	1,341.74	01/08/2020	
				8,532.38		



Proposal

The instalment proposal will be simulated and displayed to the taxpayer, based on the duration and down payment rate selected.

The minimum duration for a TTPA is 2 months and the maximum being 12 months.

50%

INSTRUCTIONS

TTPA

LIABILITIES

PROPOSAL

UPLOAD DOCUMENTS

DECLARATION

Duration:^{*}

03 Months

Down payment rate

Down payment amount(FJD)

2,986.33

INSTALLMENT NO.	PAYABLE AMOUNT (FJD)
1	1,848.68
2	1,848.68
3	1,848.68

Once taxpayer is satisfied with the simulated installment proposal, the taxpayer can move to the next step to upload the required documents.



Uploading Documents

It is mandatory to upload "Recent Bank Statement" and rest of the documents will be optional to upload when requesting for TTPA.

Therefore, the taxpayer will be restricted to proceed to next step with an error message as below if "recent bank statement" is not uploaded.

The taxpayer will be required to save the form if previously not done, prior to uploading any documents. A file reference number is generated when the taxpayer saves the application for the first time.



Declaration

- On "**Declaration**" Screen: -
 - If the taxpayer is an individual the TIN will be fetched by the system.
 - If the taxpayer is a non-individual then the TIN must be entered, and the designation need to be selected from the drop-down.
 - Enable the declaration check box to declare information provided by taxpayer is correct.

TIN* 2900049149

Designation* Director

Full Name: MR. RAHUL DRAVID
Lodgement Date: 29/05/2020

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

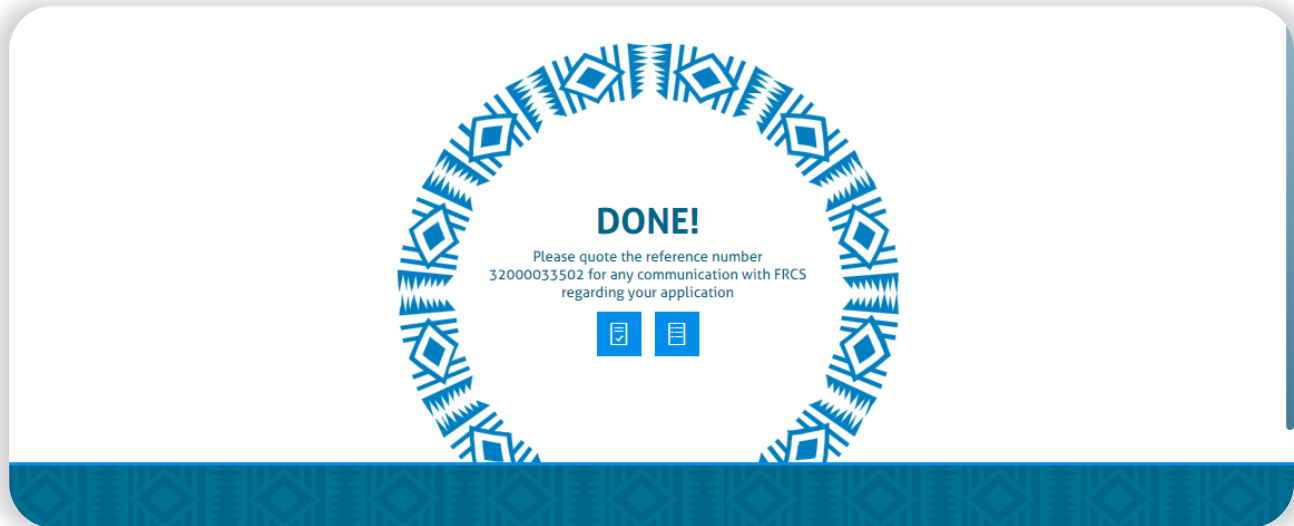
IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP SUBMIT ADD NOTES SAVE

The "Submit" button will only be enabled and displayed to the taxpayer only when Declaration page is filled.



On clicking the "**Submit**" button, the taxpayer will be navigated to the acknowledgement page.



Once the application is submitted, the application will be processed and work item will be allocated to the Officer for approval.

From the acknowledgment screen, the taxpayer will be able to download the application acknowledgment letter. The letter downloaded may look like the below image.



info@frcs.org.fj frcs.org.fj

Date: 29/05/2020
TIN: 2900049628
Correspondence Number: C100002052666

DAIRY MILK
dairy street 03
Sanima - Kadavu
Fiji

REQUEST FOR TIME TO PAY ARRANGEMENT - ACKNOWLEDGEMENT

Dear Sir/Madam,

We acknowledge receipt of your application to request for Time-To-Pay Arrangement dated 29/05/2020

Your application is under review and you will be notified of the outcome within 3 working days.

Please quote this reference number 32000033502 for any future correspondence regarding this request.

For further clarification and information, please contact us at Debt Management Service, Building 1, Level 1, FRCS Complex, Nasese or telephone on (+679) 324 3000 or email dmsteam@frcs.org.fj.