

SRT Ring-fencing

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Introduction

Certain types of payments made by employers to their employees are exempt from Social Responsibility Tax (SRT) and Environment and Climate Adaptation Levy on employment income (ECAL). Referred to as "SRT ring-fenced payments", these include:

- Redundancy payments
- Retiree allowances
- Gratuity allowances
- Exit inducement payments

Employers are required to obtain prior approval of FRCS before making any of the above types of payments to an employee. For the purpose of the ring-fencing process, retiree allowances, gratuity allowances and exit inducement payments are collectively referred to as "other one-off payments".

In addition, employers are also required to obtain prior approval of FRCS for "lump sum payments", even though they are not SRT ring-fenced.

Once the payment is approved by FRCS, the employer must quote the approval number when completing the PAYE Periodic Summary for the period in which the redundancy payment, lump sum payment or other one-off payment was paid to the employee. The employer will not be able to declare any payment as a redundancy payment, lump sum payment or other one-off payment on the PAYE Periodic Summary unless the payment was approved by FRCS.

This user manual explains how employers can request for approval of SRT ring-fenced payments and lump sum payments.

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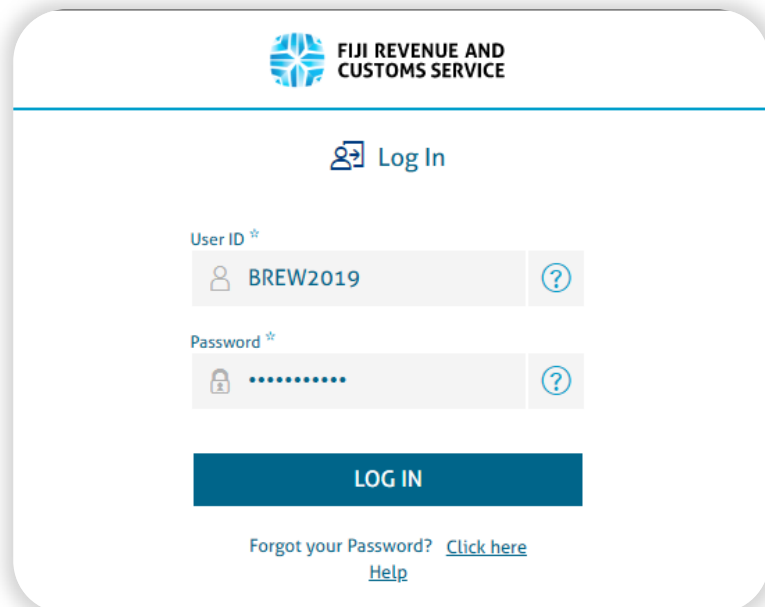
Request for SRT Ring-fencing by Taxpayer

Employers who wish to obtain the approval of FRCS before making a redundancy payment, lump sum payment or other one-off payment to an employee can do so via Taxpayer Online Services (TPOS), by following the steps explained below.

- The taxpayer needs to access TPOS via a public link

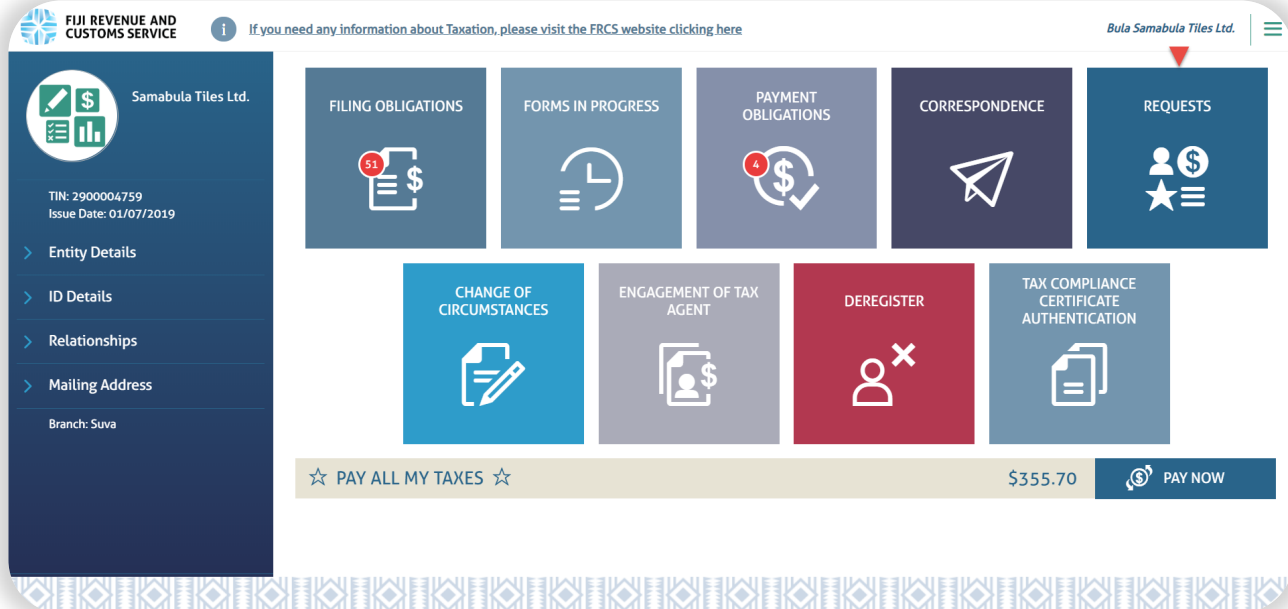
<https://tpos.frcs.org.fj/taxpayerportal#/Logon>

- The taxpayer needs to click on the login button after entering valid user credentials.

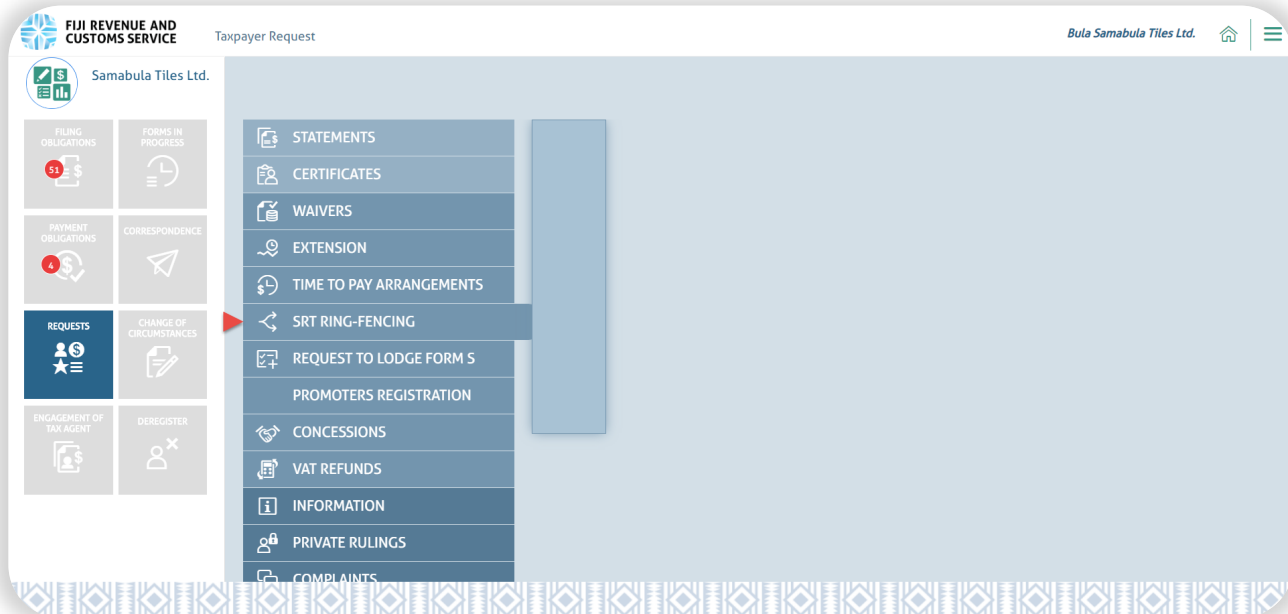


The screenshot shows the login interface for the Fiji Revenue and Customs Service (FRCS) Taxpayer Online Services (TPOS). At the top, the FRCS logo and name are displayed. Below this is a 'Log In' button with a user icon. The login form consists of two input fields: 'User ID' with the text 'BREW2019' and a question mark icon, and 'Password' with a masked password '.....' and a question mark icon. A blue 'LOG IN' button is positioned below the password field. At the bottom, there is a link for 'Forgot your Password?' with the text 'Click here' and a 'Help' link.

- Log in to TPOS using their log-in credentials. Click on the "Requests" tile on the dashboard.



- On the “Requests” page, click on “SRT Ring-fencing”.



- The user will be navigated to a screen showing a set of instructions. In order to proceed, the user must tick the checkbox to indicate that they have read and understood the instructions.



The screenshot shows the TPOS interface for a 'Request for SRT Ring-fencing'. The user is 'Bula Samabula Tiles Ltd.'. The progress bar is at 25%. The navigation tabs are INSTRUCTIONS, PAYMENT DETAILS, ATTACHMENTS, and DECLARATION. The main content area displays instructions for submitting the application, followed by a declaration checkbox and a 'CONTINUE TO NEXT STEP: "PAYMENT DETAILS"' button. The bottom bar has a 'PREVIOUS STEP' button and a 'SAVE' button.

FIJI REVENUE AND CUSTOMS SERVICE Request for SRT Ring-fencing Bula Samabula Tiles Ltd.

25%

INSTRUCTIONS PAYMENT DETAILS ATTACHMENTS DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Submit this application to seek approval before payment of redundancy, lump sum and other one-off payments to your employees.
- Submit a separate application for each employee.
- Please provide all required information and attach mandatory supporting documents. You may submit supporting documents other than the mandatory ones, which you believe would support your application.

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

PREVIOUS STEP SAVE

- On clicking "Continue to Next Step", the user will be navigated to the request form, where they must enter the following information:
 - Type of payment → whether it is a redundancy payment, lump sum payment or other one-off payment
 - Nature of payment
 - If type of payment is "lump sum payment", whether it is being paid for retirement, medical, early lay-off or other reason (if "other", the user must provide a brief description of the payment)
 - If type of payment is "other one-off payment", whether it is a retiree allowance, gratuity allowance, or exit inducement allowance
 - TIN of recipient employee (name of employee will be automatically populated when a valid TIN is entered)
 - Position of employee
 - Amount to be paid to the employee
 - Details of the payment



FIJI REVENUE AND CUSTOMS SERVICE Request for SRT Ring-fencing 50% Bula Samabula Tiles Ltd.

INSTRUCTIONS PAYMENT DETAILS ATTACHMENTS DECLARATION

PAYMENT DETAILS

Type of payment*
Select

TIN of recipient employee* TIN Name of employee* Position of employee* Amount (FJD)*
TIN Position 0.00

Details of payment
Type here

CONTINUE TO NEXT STEP: "ATTACHMENTS"

PREVIOUS STEP ADD NOTES SAVE

- After completing all mandatory fields, click on "Continue to Next Step".

FIJI REVENUE AND CUSTOMS SERVICE Request for SRT Ring-fencing 50% Bula Samabula Tiles Ltd.

INSTRUCTIONS PAYMENT DETAILS ATTACHMENTS DECLARATION

PAYMENT DETAILS

Type of payment*
Redundancy Payment

TIN of recipient employee* 2900046906 Name of employee* DEEPAK GUJARO Position of employee* Senior clerk Amount (FJD)* 40,000.00

Details of payment
All senior clerk are been terminated because company no longer required personnel for this position.

CONTINUE TO NEXT STEP: "ATTACHMENTS"

PREVIOUS STEP ADD NOTES SAVE



- The user will be navigated to “Attachments” page, where they must attach the following documents:
 - Employment contract with the employee
 - Calculation of payment to be made to the employee
 - If type of payment is “redundancy payment”:
 - Organisation structure before restructuring
 - Organisation structure after restructuring
- The user will be able to attach other documents supporting the request (maximum 5 attachments).

- If the taxpayer attempts to upload the attachments without saving the form first, an error message will be displayed. The user must save the form in order to be able to upload the attachments.



The screenshot shows the 'Request for SRT Ring-fencing' form in the TPOS system. The user is 'Bula Samabula Tiles Ltd.' and the progress is at 75%. The form has four main sections: INSTRUCTIONS, PAYMENT DETAILS, ATTACHMENTS, and DECLARATION. The ATTACHMENTS section is active, showing fields for 'Employment contract*', 'Calculation of payment*', 'Submission number for employee in similar situation', 'Organisation structure before restructuring*', 'Organisation structure after restructuring*', and 'Other supporting documents'. Each field has an 'UPLOAD DOCUMENT' button. An error message box is displayed in the center, stating 'Error' and 'Have you saved the form?', with a 'CLOSE' button. At the bottom, there is a 'PREVIOUS STEP' button and a 'SAVE' button.

- In the case of a redundancy payment, if the employer had already submitted an SRT ring-fencing request for another employee in a similar situation, the user can enter the file reference number for that request. In such case the user will not be required to attach the organisation structure before and after the restructuring.

This screenshot shows the same 'Request for SRT Ring-fencing' form, but with the 'Submission number for employee in similar situation' field highlighted. The field contains a red triangle icon and the text 'Submission number'. Below this field, there is a 'CONTINUE TO NEXT STEP: "DECLARATION"' button. The 'Organisation structure before restructuring*' and 'Organisation structure after restructuring*' fields are also visible, each with an 'UPLOAD DOCUMENT' button. The 'Other supporting documents' field also has an 'UPLOAD DOCUMENT' button. The bottom of the form features a 'PREVIOUS STEP' button and a 'SAVE' button.



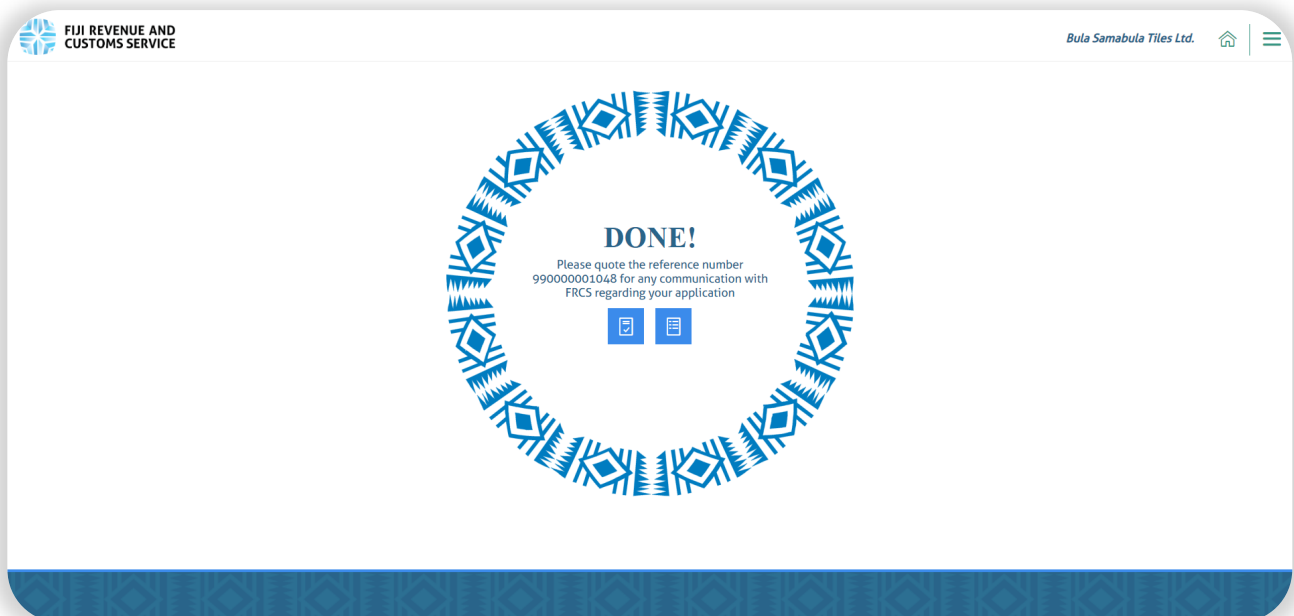
- After attaching all mandatory documents, click on "Continue to Next Step". The user will be navigated to the "Declaration" page.

- On the "Declaration" page, the user must agree to the declaration in order to be able to submit the request. If the taxpayer is an individual, no additional information will be required. However, if the taxpayer is a non-individual, the user will be required to input their TIN and designation. Once all mandatory fields are filled, the "Submit" button will be enabled.



The screenshot shows the 'Request for SRT Ring-fencing - Form Number 990000001048' page. The header includes the Fiji Revenue and Customs Service logo, the company name 'Bula Samabula Tiles Ltd.', and a progress bar at 100%. The navigation bar has four tabs: INSTRUCTIONS, PAYMENT DETAILS, ATTACHMENTS, and DECLARATION. The main content area contains a form with the following fields: TIN* (2900011490) and Designation* (Company Secretary). Below these, it shows 'Full Name: Jerry Tuwai' and 'Lodgement Date: 15/09/2019'. 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.' The bottom bar has a 'PREVIOUS STEP' button, a 'SUBMIT' button, and a 'SAVE' button.

- On clicking "Submit", the user will be navigated to the "Acknowledgement" page, where they can download confirmation of submission.



- Submission of an SRT ring-fencing request will trigger the following processes:
 - Confirmation of submission will be emailed to the taxpayer's registered email address.



- A work item will be triggered to FRCS for review and approval.



Review and Approval

The Final Reviewer to whom the work item is raised must review the submission and either approve or reject it.