

Objections Submission

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

If a taxpayer is dissatisfied with a tax decision made by Fiji Revenue and Customs Service (FRCS), the taxpayer has a legal right to object to the tax decision in the approved form to FRCS as per Section 16(1) of Tax Administration Act (TAA).

Objections can be broadly classified into the following two types:

- **Objection to Tax Assessment Decisions:** A return filed by the taxpayer can be amended by FRCS, as a result of an audit or inspection, and this activity will result in a change of the tax return figures. The taxpayer can submit the objection within 60 consecutive days of the date of the service of the notice of the decision if not agreed with the tax decision.
- **Objection to Other Tax Decisions:** There can be many other scenarios for example a tax return has been amended by the taxpayer which has been rejected by FRCS or request for Tax Compliance Certificate rejected by FRCS. The taxpayer can submit the objection within 30 consecutive days of the date of the service of the notice of the decision if not agreed with the tax decision.

The objection case will go through an internal approval process depending on the type of objection and dispute amount.

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Request via TPOS

Log-In

1. You need 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 *

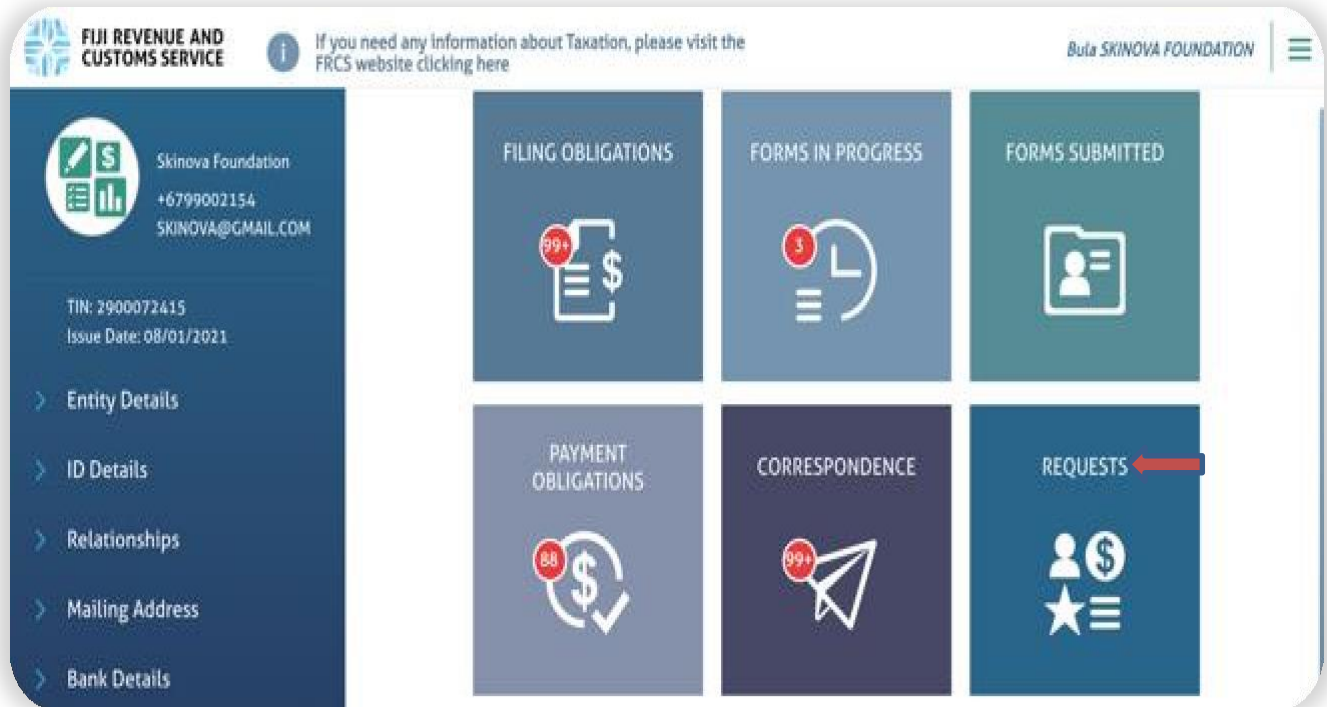
LOG IN

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

New User?
SIGN UP



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





- After clicking on the “Requests” tile, you will be displayed with the list of various Taxpayer Requests types available.
- You need to click on the ‘Objections’ Tab which will display further tiles to select.
- The following tiles would appear:
 - **Objection to Tax Assessment Decisions (OBTA)** – Once a tax assessment is amended by FRCS, you have the right to object to the decision, where you can file an objection within 60 consecutive days of the date of the service of the notice of the decision. Withholding tax amendments will be considered as ‘Other Tax Decisions’.
 - **Objection to Other Tax Decisions (OBTD)** – You can file an objection to other tax decisions within 30 consecutive days of the date of the service of the notice of the decision. This includes any other tax decisions made by FRCS, for example rejection of taxpayer amendment requests, remission of penalties requests and the like.





- Whenever you select the 'Objection to Tax Assessment Decisions' or 'Objection to Other Tax Decisions' tile, a new and blank form will be displayed.

FIJI REVENUE AND CUSTOMS SERVICE *If you need any information about Taxation, please visit the FRC's website clicking here* **Bula SKINOVA FOUNDATION**

Entity Details

Skinova Foundation
+6799002154
SKINOVA@GMAIL.COM

TIN: 2900072415
Issue Date: 08/01/2021

FILING OBLIGATIONS (99+)

FORMS IN PROGRESS (5)

FORMS SUBMITTED

PAYMENT OBLIGATIONS (88)

FIJI REVENUE AND CUSTOMS SERVICE **Forms In Progress** **Bula SKINOVA FOUNDATION**

Skinova Foundation
+6799002154
SKINOVA@GMAIL.COM

Objection to Tax Assessment Decisions
Last Saved : 11/01/2021
Reference Number : 999100000118
CONTINUE

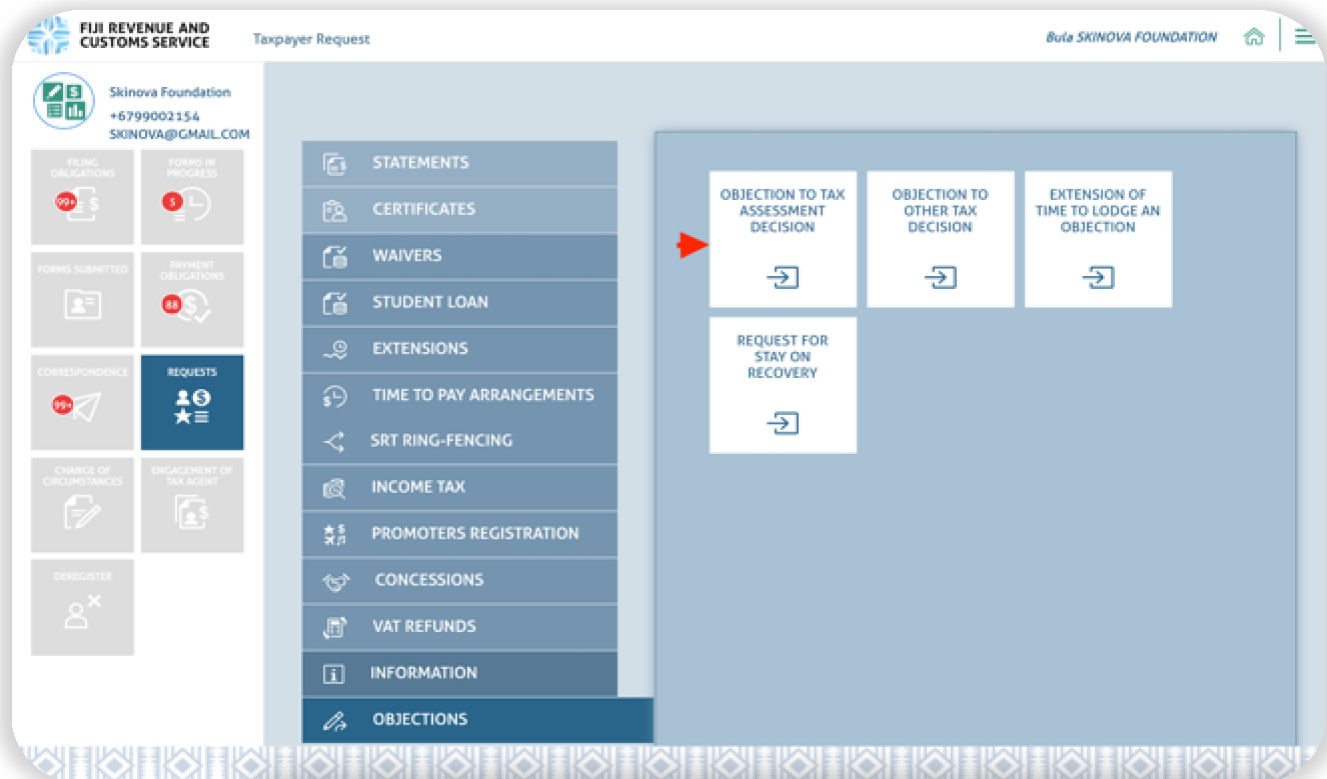
Objection to Tax Assessment Decisions
Last Saved : 22/05/2021
Reference Number : 999100000496
CONTINUE

Objection to other Tax decisions
Last Saved : 22/05/2021
Reference Number : 999100000497
CONTINUE



Objection to Tax Assessment Submission

- You need to click the **‘Objections to Tax Assessment Decision’** tile under **‘Objections’** tab.



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Instructions

- You will be navigated to the 'Instructions' section where you need to declare that you have read and understood the instruction by clicking on the checkbox. You cannot proceed further until you tick the instruction checkbox.
- After selecting the 'Instruction checkbox', you need to click on “*Continue to Next step: Tax Assessment Selection*” button to move on to the next section.
- When you move to the next step, the form is automatically saved and the form reference number is generated.

FIJI REVENUE AND CUSTOMS SERVICE

0%

0%

INSTRUCTIONS

TAX ASSESSMENT SELECTION

OBJECTION TO TAX ASSESSMENT

OBJECTION TO AUDIT PENALTIES

DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Correspondence Number refers to the number that appears on the Notice of Assessment.
- In section "A", the system would auto-populate the Tax Return details, select 'Yes' if you want to object to Tax Assessment.
- To amend the tax return, open the tax return form by clicking on 'Revise' button.
- Once you save the tax return after declaring your figures, the revised tax amount and disputed tax amount would be populated in the given fields.
- Update your objection notes in the section provided.
- In section "B", the system would auto-populate the Audit Penalty details (if any), select 'Yes' if you want to object to Audit Penalty.
- Upload the supporting documents by clicking on the link provided. The attachments can be of maximum 5 MB each file in PDF, JPEG, PNG, DOCX, or XLSX formats.
- Upon submission, the acknowledgement shall be generated online, and you can download a copy.

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

CONTINUE TO NEXT STEP : "TAX ASSESSMENT SELECTION"

ADD NOTES

SAVE

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Tax Assessment Selection

- You will be navigated to the ‘**Tax Assessment Selection**’ section where you need to furnish the details of the Tax Assessment Decision.
- If the due date has already passed for the objection, then an error message will be displayed. Error message will say that due date for objection has passed and taxpayer **will not be able** to submit the objection.
- Taxpayer has option to request for extension of time to lodge objection through the ‘Objections’ tile. Once extension of time to lodged objection is lodged and approved by FRCS, then you can continue with the objection submission.

The screenshot shows the 'Tax Assessment Selection' form in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the form title 'Objection to Tax Assessment Decisions - Form Number 999100000498', and the user name 'Bula SKINOVA FOUNDATION'. A progress bar indicates 20% completion. The navigation menu includes 'INSTRUCTIONS', 'TAX ASSESSMENT SELECTION' (active), 'OBJECTION TO TAX ASSESSMENT', 'OBJECTION TO AUDIT PENALTIES', and 'DECLARATION'. The main content area is titled 'TAX ASSESSMENT SELECTION' and contains a table with four columns: 'CORRESPONDENCE NUMBER', 'REFERENCE NUMBER', 'ASSESSMENT PERIOD', and 'TAX TYPE'. Below the table is a green button with a checkmark icon and the text 'CONTINUE TO NEXT STEP : "OBJECTION TO TAX ASSESSMENT"'. The footer includes a 'PREVIOUS STEP' button and 'ADD NOTES' and 'SAVE' buttons.

CORRESPONDENCE NUMBER	REFERENCE NUMBER	ASSESSMENT PERIOD	TAX TYPE

CONTINUE TO NEXT STEP : "OBJECTION TO TAX ASSESSMENT"



- You will be required to enter ‘Correspondence Number’ and based on this; other details will be pre-populated on the form.
 - **Correspondence Number** – This will be the correspondence number on the Notice of Assessment issued to the taxpayer (screenshot is provided below for reference).
 - **Reference Number** – Tax return reference number (i.e. form reference number).
 - **Assessment Period** – Assessment period of the return.
 - **Tax Type** – Tax type of the return.

FIJI REVENUE AND CUSTOMS SERVICE | Objection to Tax Assessment Decisions - Form Number 999100000498 | Bula SKINOA FOUNDATION

20%

INSTRUCTIONS | TAX ASSESSMENT SELECTION | OBJECTION TO TAX ASSESSMENT | OBJECTION TO AUDIT PENALTIES | DECLARATION

TAX ASSESSMENT SELECTION

CORRESPONDENCE NUMBER	REFERENCE NUMBER	ASSESSMENT PERIOD	TAX TYPE
C100004866490	110000041230	July 2015	Value Added Tax

CONTINUE TO NEXT STEP : "OBJECTION TO TAX ASSESSMENT"

PREVIOUS STEP | ADD NOTES | SAVE

- Click on “Continue to Next step: Objection to Tax Assessment” button to move on to the next section. You should proceed to the next section after confirming that the correct correspondence number has been entered.



- Correspondence number appears on all the correspondences generated.

Date: 11.01.2021
TIN: 2900072415
Correspondence No: C100004866490 ←

SKINOVA FOUNDATION
street 01
Rewa-Tikina - Rewa
Fiji

NOTICE OF AMENDED ASSESSMENT

The screenshot shows the 'My Documents' page in the TPOS system. The user is logged in as 'Skinova Foundation' with contact details: +6799002154 and SKINOVA@GMAIL.COM. The page displays a table of correspondence records, all of which are 'Value Added Tax Amended Assessment' documents generated on 11/01/2021. The first record, with correspondence number C100004866490, is highlighted with a red arrow. The table also includes columns for Reference and Date, and download icons for each record.

Correspondence Number	Correspondence Type	Reference	Date
C100004866490 ←	Value Added Tax Amended Assessment	110000041230	11/01/2021
C100004866489	Value Added Tax Amended Assessment	110000041230	11/01/2021
C100004866311	Value Added Tax Amended Assessment	110000041230	11/01/2021
C100004866310	Value Added Tax Amended Assessment	110000041230	11/01/2021
C100004864784	Value Added Tax Amended Assessment	110000041196	11/01/2021
C100004864783	Value Added Tax Amended Assessment	110000041196	11/01/2021



Objection to Tax Assessment

- You will be navigated to **‘Objection to Tax Assessment’** section.
- In case you wish to object to an assessment you should declare by choosing the checkbox *‘I would like to object to Tax Assessment’*.
- In case you wish to object to Audit Penalties, then you will need to click on *‘Continue to Next Step: Objection to Audit Penalties’* button.

FIJI REVENUE AND CUSTOMS SERVICE

Objection to Tax Assessment Decisions - Form Number 9991.00000498

Bula SKINOVA FOUNDATION

40%

INSTRUCTIONS TAX ASSESSMENT SELECTION **OBJECTION TO TAX ASSESSMENT** OBJECTION TO AUDIT PENALTIES DECLARATION

OBJECTION TO TAX ASSESSMENT

☐ I would like to object to Tax assessment

OBJECTION REFERENCE NUMBER	ASSESSMENT PERIOD	TAX TYPE	ASSESSMENT LIABILITY AMOUNT (FJD)	REVISED LIABILITY AMOUNT (FJD)	DISPUTED LIABILITY AMOUNT (FJD)	ACTION
110000041230	July 2015	Value Added Tax	14,086.96	0.00		REVISE

PLEASE PROVIDE DETAILS FOR OBJECTION TO TAX ASSESSMENT IN THE BELOW FIELD:

Objection Details*

Supporting Documents*

ATTACHMENTS ?

PREVIOUS STEP ADD NOTES SAVE

- You can object to either assessment or audit penalties or both.

FIJI REVENUE AND CUSTOMS SERVICE

Objection to Tax

Bula SKINOVA FOUNDATION

View Messages

Please select at least one option from Assessment or Audit Penalty

INSTRUCTIONS TAX ASSESSMENT SELECTION **OBJECTION TO AUDIT PENALTIES** DECLARATION

☐ I would like to object to Audit penalties

PENALTY AMOUNT (FJD)	REVISED PENALTY AMOUNT (FJD)	DISPUTED PENALTY AMOUNT (FJD)	ACTION
14,524.46			REVISE



- In case you opt to object to a tax assessment, you will select the checkbox, which will enable the buttons on the step.
- The following details will be displayed to you based on the correspondence number entered in the prior step.
 - **Objection Reference Number** – This is the tax return reference number (i.e., form reference number).
 - **Assessment Period** – Assessment period of the return.
 - **Tax Type** – Tax type of the return.
 - **Assessment Liability Amount** – This is the latest assessed amount for the return
- The following will be updated, once the revision is made in the return.
 - **Revised Liability Amount** – This is the revised liability amount from the return according to the revisions made by you.
 - **Dispute Amount** – difference between assessed and revised amount.

FIJI REVENUE AND CUSTOMS SERVICE

Objection to Tax Assessment Decisions - Form Number 999100000498

Bula SKINOVA FOUNDATION

40%

INSTRUCTIONS TAX ASSESSMENT SELECTION **OBJECTION TO TAX ASSESSMENT** OBJECTION TO AUDIT PENALTIES DECLARATION

OBJECTION TO TAX ASSESSMENT

☒ I would like to object to Tax assessment

OBJECTION REFERENCE NUMBER	ASSESSMENT PERIOD	TAX TYPE	ASSESSMENT LIABILITY AMOUNT (FJD)	REVISED LIABILITY AMOUNT (FJD)	DISPUTED LIABILITY AMOUNT (FJD)	ACTION
110000041230	July 2015	Value Added Tax	14,086.96	0.00		REVISE

PLEASE PROVIDE DETAILS FOR OBJECTION TO TAX ASSESSMENT IN THE BELOW FIELD:

Objection Details*

Supporting Documents*

ATTACHMENTS

PREVIOUS STEP ADD NOTES SAVE



- You will click on 'Revise' button in order to revise the tax return.
- The tax return will be displayed in a pop-up.

FIJI REVENUE AND CUSTOMS SERVICE Value Added Tax Return - July 2015 - Form Number 110000041230

100%

INSTRUCTIONS **FILING OPTIONS** **TAXABLE SUPPLIES** **PURCHASES & EXPENSES**

Are you lodging a nil return for this period?*

☐ Yes
☒ No

DESCRIPTION	AMOUNT FJD
Taxable supplies for the period (Including zero-rated supplies)	108,000.00
Insurance indemnity payments received	0.00
Sale of Assets	0.00

CONFIRM

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



- You will then need to make the appropriate changes to the return.

FIJI REVENUE AND CUSTOMS SERVICE Value Added Tax Return - July 2015 - Form Number 110000041230

50%

TAXABLE SUPPLIES

DESCRIPTION	AMOUNT FJD
Taxable supplies for the period (Including zero-rated supplies)	90,000.00
Insurance indemnity payments received	0.00
Sale of Assets	0.00
Sales of zero-rated supplies	0.00
Supplies subject to VAT at 15%	90,000.00
Output Tax	11,739.13

CONFIRM

PREVIOUS STEP

ADD NOTES

SAVE

- Once all the changes are made, you will be navigated to the declaration section in the pop-up. Click on the 'Submit' button

FIJI REVENUE AND CUSTOMS SERVICE Value Added Tax Return - July 2015 - Form Number 110000041230

83%

DECLARATION

Full Name: Mr. Martin Nitin Sobotka
Lodgement Date: 11/01/2021

General Attachment Evidence to support amendment*

UPLOAD DOCUMENT ? UPLOAD DOCUMENT ?

☒ I declare that this is correct assessment of my Value Added Tax Return for the period.
IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

SUBMIT

CONFIRM

PREVIOUS STEP

ADD NOTES

SAVE



- The amended return will be submitted and you will be navigated to the acknowledgement page.

**FIJI REVENUE AND
CUSTOMS SERVICE**

OBJECTION TO TAX ASSESSMENT

DONE!

Confirmation has been emailed to the taxpayer's registered email address. Please quote the reference number 110000041230 when making payment to FRCs or to the bank.

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

- You are expected to continue with the Objection application and therefore you will need to click on 'Confirm' button to populate the details of changes made by you.

**FIJI REVENUE AND
CUSTOMS SERVICE**

Objection to Tax Assessment Decisions - Form Number 999100000498

Bula SKINOVA FOUNDATION

40%

INSTRUCTIONS **TAX ASSESSMENT SELECTION** **OBJECTION TO TAX ASSESSMENT** **OBJECTION TO AUDIT PENALTIES** **DECLARATION**

OBJECTION TO TAX ASSESSMENT

☒ I would like to object to Tax assessment

OBJECTION REFERENCE NUMBER	ASSESSMENT PERIOD	TAX TYPE	ASSESSMENT LIABILITY AMOUNT (FJD)	REVISED LIABILITY AMOUNT (FJD)	DISPUTED LIABILITY AMOUNT (FJD)	ACTION
110000041230	July 2015	Value Added Tax	14,086.96	8,739.13	5,347.83	REVISE



- Once the revisions are made, you will be expected to give the details of objection to explain the grounds for objection in objection details field.
- It will also be mandatory to provide supporting documents.
- You will be able to upload maximum of 5 attachments.

The screenshot displays the 'Objection to Tax Assessment' form within the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the form title 'Objection to Tax Assessment Decisions - Form Number 999100000498', and the user 'Bula SKINOVA FOUNDATION'. A progress bar indicates 40% completion. The navigation menu shows five steps: INSTRUCTIONS, TAX ASSESSMENT SELECTION, OBJECTION TO TAX ASSESSMENT (current), OBJECTION TO AUDIT PENALTIES, and DECLARATION.

OBJECTION REFERENCE NUMBER	ASSESSMENT PERIOD	TAX TYPE	ASSESSMENT LIABILITY AMOUNT (FJD)	REVISED LIABILITY AMOUNT (FJD)	DISPUTED LIABILITY AMOUNT (FJD)	ACTION
110000041230	July 2015	Value Added Tax	14,086.96	8,739.13	5,347.83	REVISE

PLEASE PROVIDE DETAILS FOR OBJECTION TO TAX ASSESSMENT IN THE BELOW FIELD:

Objection Details*

The mark-up used during audit was incorrect. The correct mark up value is 15%

Supporting Documents*

ATTACHMENTS ?

CONTINUE TO NEXT STEP : "OBJECTION TO AUDIT PENALTIES"

PREVIOUS STEP ADD NOTES SAVE

- You need to click on “Continue to Next step: Objection to Audit Penalties” button to move on to the next section.



Objection to Audit Penalty

- You will be navigated to ‘**Objection to Audit Penalties**’ section.
- In case you wish to object to the audit penalty you should declare by choosing the checkbox ‘*I would like to object to Audit Penalties*’.
- As mentioned earlier, you can object to both the assessment and audit penalties.
- The audit penalty charged will be pre-populated on the form.

FIJI REVENUE AND
CUSTOMS SERVICE

Objection to Tax Assessment Decisions - Form Number 999100000498

Bula SKINOVA FOUNDATION

60%

INSTRUCTIONS

TAX ASSESSMENT SELECTION

OBJECTION TO TAX ASSESSMENT

OBJECTION TO AUDIT PENALTIES

DECLARATION

☐ I would like to object to Audit penalties

PENALTY AMOUNT (FJD)	REVISED PENALTY AMOUNT (FJD)	DISPUTED PENALTY AMOUNT (FJD)	ACTION
34,524.46			REVISE

PLEASE PROVIDE DETAILS FOR OBJECTION TO TAX ASSESSMENT IN THE BELOW FIELD:

Objection Details*

Supporting Documents*

ATTACHMENTS

CONTINUE TO NEXT STEP : "DECLARATION"

PREVIOUS STEP

ADD NOTES

SAVE



- In case you opt to object to audit penalty, you will select the checkbox, which will enable the buttons on the step.

FIJI REVENUE AND CUSTOMS SERVICE | Objection to Tax Assessment Decisions - Form Number 999100000498 | Bula SKINOVA FOUNDATION

60%

INSTRUCTIONS | TAX ASSESSMENT SELECTION | OBJECTION TO TAX ASSESSMENT | **OBJECTION TO AUDIT PENALTIES** | DECLARATION

☒ I would like to object to Audit penalties

PENALTY AMOUNT (FJD)	REVISED PENALTY AMOUNT (FJD)	DISPUTED PENALTY AMOUNT (FJD)	ACTION
34,524.46			REVISE

- You will click on 'Revise' button in order to revise the audit penalties charged.
- Audit penalty details will be displayed in a pop-up.

FIJI REVENUE AND CUSTOMS SERVICE | Value Added Tax Return - July 2015 - Form Number 110000041230 | Bula SKINOVA FOUNDATION

OBJECTION TO AUDIT PENALTIES

AUDIT PENALTY

CALCULATE

Audit Case Number*
240000001373

SECTION 45 OF TAA 2009

Tax Payable*	Subsection*	Penalty rate*	Penalty Amount*
☒ 8,739.13	Section 45(a)	75.00	6,554.35

SUBMIT

PREVIOUS STEP | CONFIRM | ADD NOTES | SAVE

- On the pop-up the details of the audit penalty will be displayed along with a 'Calculate' button to enable you to re-calculate the penalties according to the changes made.



- Audit Case Number will also be displayed for reference.
- Carefully evaluate the audit penalties charged and make the appropriate changes.
- The following are the options available to you:
 - Section 45 of TAA 2009: You can either unselect the penalty as a whole or change the sub-section.
 - Section 46 of TAA 2009: You can change the amount to zero and uncheck the checkbox or reduce the tax shortfall benefit amount.

FIJI REVENUE AND CUSTOMS SERVICE Objection to Tax Assessment Penalties - Form Number 110000041230

Value Added Tax Return - July 2015 - Form Number 110000041230

CALCULATE

Audit Case Number*
240000001373

SECTION 45 OF TAA 2009

Tax Payable*	Subsection*	Penalty rate*	Penalty Amount*
☒ 8,739.13	Section 45(b) ▾	20.00	1,747.83

SUBMIT

CONFIRM

☒ 1,000.00	15.00	69	862.50
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SECTION 46A OF TAA 2009

SUBMIT

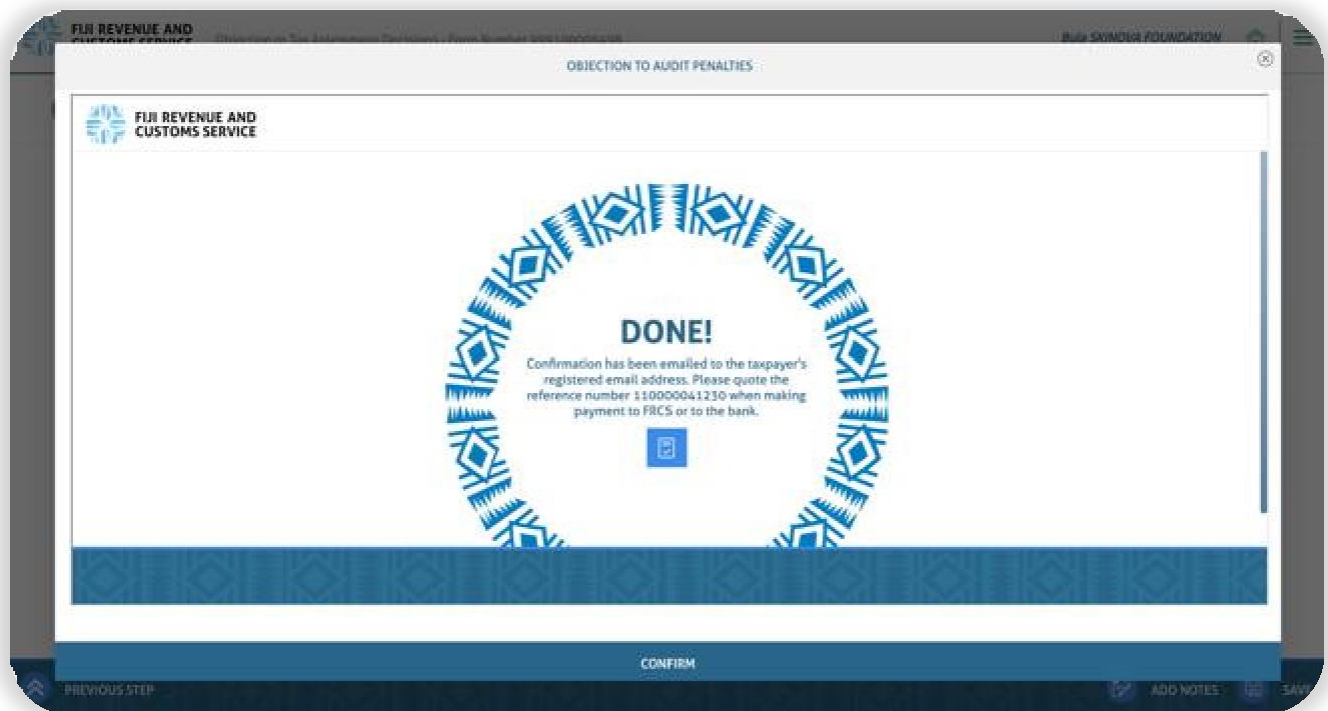
CONFIRM

PREVIOUS STEP ADD NOTES SAVE

- Once you are satisfied with the changes made, you will need to click on 'Calculate' button to re-calculate the penalty amount.
- Once you are satisfied with the re-calculated amount, you can click on 'Submit' button to confirm the changes.



- The acknowledgement page will be displayed.





- You are expected to continue with the Objection application, therefore you will need to click on 'Confirm' button to populate the details of changes made by you.

FIJI REVENUE AND CUSTOMS SERVICE | Objection to Tax Assessment Decisions - Form Number 999100000498 | Bula SKINOVA FOUNDATION

INSTRUCTIONS | TAX ASSESSMENT SELECTION | **OBJECTION TO TAX ASSESSMENT** | OBJECTION TO AUDIT PENALTIES | DECLARATION

☒ I would like to object to Audit penalties

PENALTY AMOUNT (FJD)	REVISED PENALTY AMOUNT (FJD)	DISPUTED PENALTY AMOUNT (FJD)	ACTION
34,524.46	2,179.08	32,345.38	REVISE

- Once the revisions are made, you are expected to give the details of objection to explain the grounds for objection to audit penalties charged.
- It will also be mandatory to provide supporting documents.
- You will be able to upload maximum of 5 attachments.

FIJI REVENUE AND CUSTOMS SERVICE | Objection to Tax Assessment Decisions - Form Number 999100000498 | Bula SKINOVA FOUNDATION

INSTRUCTIONS | TAX ASSESSMENT SELECTION | **OBJECTION TO TAX ASSESSMENT** | OBJECTION TO AUDIT PENALTIES | DECLARATION

☒ I would like to object to Audit penalties

PENALTY AMOUNT (FJD)	REVISED PENALTY AMOUNT (FJD)	DISPUTED PENALTY AMOUNT (FJD)	ACTION
34,524.46	2,179.08	32,345.38	REVISE

PLEASE PROVIDE DETAILS FOR OBJECTION TO TAX ASSESSMENT IN THE BELOW FIELD:

Objection Details*

The audit penalties charged was calculated incorrectly as the tax benefit was calculated incorrectly.

Supporting Documents*

ATTACHMENTS ?

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP | ADD NOTES | SAVE

- You need to click on "Continue to Next step: Declaration" button to move to the next step.



Declaration and Submission

- If you are an individual taxpayer, then your name will be pre-populated along with the lodgment date (defaulted to current system date).
- If you are a non-individual taxpayer, then declarant TIN and designation will need to be provided. The lodgment date (defaulted to current system date) along with the name will be displayed once declaration TIN is provided.
- You need to declare that the information provided in the application is true and correct. Once checkbox is selected, 'Submit' button will be enabled to submit the application.

The screenshot shows the 'Declaration' step of the 'Objection to Tax Assessment Decisions' form. The header includes the Fiji Revenue and Customs Service logo, the form title 'Objection to Tax Assessment Decisions - Form Number 999100000498', and the taxpayer name 'Bula SKINDIVA FOUNDATION'. A progress bar indicates 80% completion. The navigation menu shows five steps: INSTRUCTIONS, TAX ASSESSMENT SELECTION, OBJECTION TO TAX ASSESSMENT, OBJECTION TO AUDIT PENALTIES, and DECLARATION (current step). The form fields include 'TIN*' with the value '2900071597' and 'Designation*' with a dropdown menu showing 'Chief Financial Officer'. Below these fields, the 'Full Name' is 'IAQJI KOROI' and the 'Lodgment Date' is '22/05/2021'. A declaration checkbox is checked, with the text 'I declare that the information in this application is true and correct in every detail.' Below this, a warning states 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The bottom navigation bar includes 'PREVIOUS STEP', a 'SUBMIT' button, 'ADD NOTES', and 'SAVE'.

FIJI REVENUE AND
CUSTOMS SERVICE

Objection to Tax Assessment Decisions - Form Number 999100000498

Bula SKINDIVA FOUNDATION

80%

INSTRUCTIONS TAX ASSESSMENT SELECTION OBJECTION TO TAX ASSESSMENT OBJECTION TO AUDIT PENALTIES DECLARATION

TIN* Designation*

2900071597 Chief Financial Officer

Full Name: IAQJI KOROI
Lodgment Date: 22/05/2021

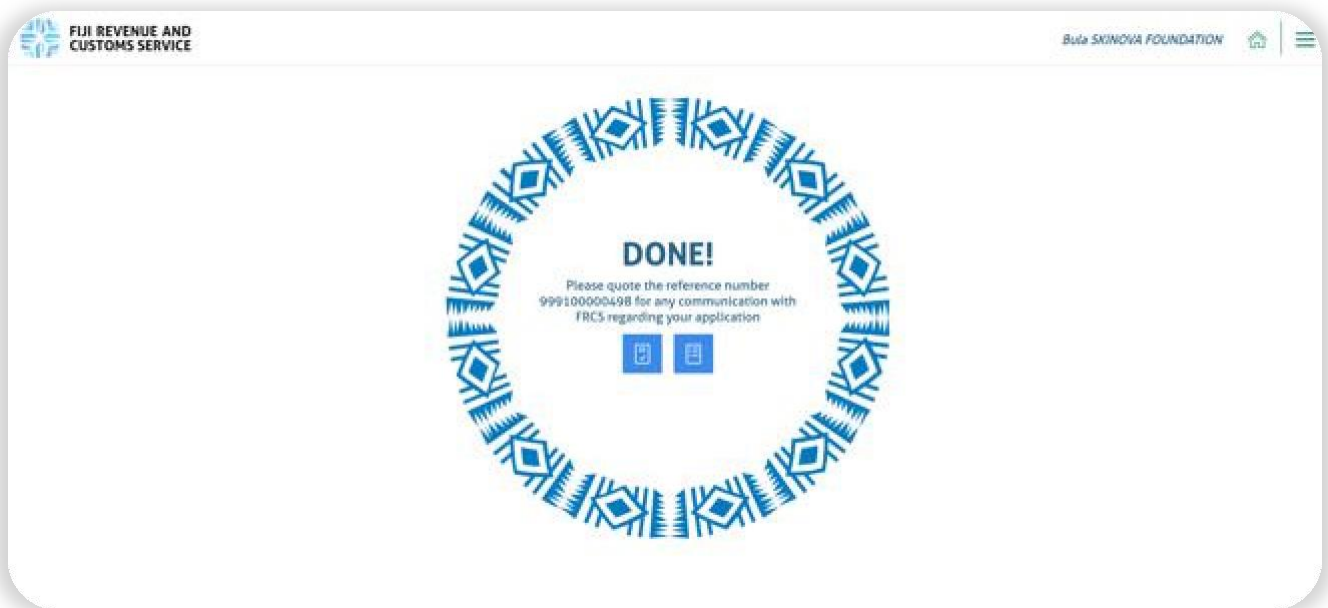
☒ I declare that the information in this application is true and correct in every detail.

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

PREVIOUS STEP SUBMIT ADD NOTES SAVE



- Once you click on 'Submit' button, the acknowledgement page will be displayed where you can download the acknowledgement letter or navigate to file another request.



ACKNOWLEDGEMENT: OBJECTION TO TAX ASSESSMENT DECISIONS

Dear Sir/Madam,

We acknowledge receipt of your Objection to Tax Assessment Decisions dated 22/05/2021.

You will be notified once a decision is made or if we require more information.

Please quote this reference number: 999100000498, if you have any enquiries on the status of your application.

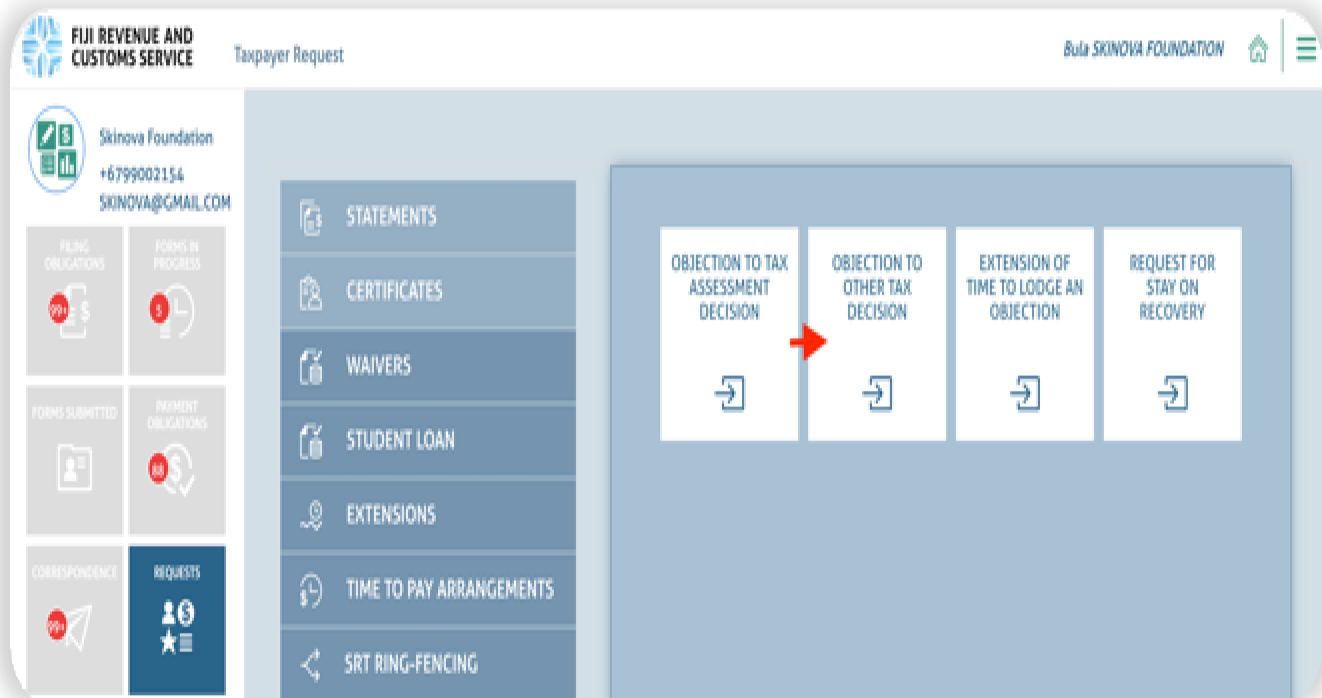
For further clarification and information, please visit the FRCS Customer Service Center at Nasese Complex, Building 1, Ground Floor or any of our branches, or contact us on telephone (+679) 324 3000 or fax (+679) 330 7693 or email info@frcs.org.fj.

- The submitted form will go through an internal approval process.



Objection to Other Tax Decision

- You need to click the **‘Objections to Other Tax Decision’** tile under **‘Objections’** tab.





Instructions

- You will be navigated to Instructions section where you need to declare that you have read and understood the instructions by clicking on the checkbox. You will not be able to proceed further until you tick the instruction checkbox.
- After selecting the Instruction checkbox, you need to click on “*Continue to Next step: Objection to Other Tax Decisions*” button to move on to the next section.

The screenshot displays the 'Objection to other Tax decisions' section of the TPOS system. The page header includes the 'FIJI REVENUE AND CUSTOMS SERVICE' logo and the text 'Objection to other Tax decisions'. The top navigation bar shows three tabs: 'INSTRUCTIONS', 'OBJECTION TO OTHER TAX DECISIONS', and 'DECLARATION'. The main content area contains the following text:

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- In section "A", input the "Correspondence Number" of the Tax Decision and update the details.
- Correspondence Number refers to the number that appears on the tax decision letter.
- Update your objection notes in the section provided.
- Upload a copy of the decision letter and other supporting documents by clicking on the link provided. The attachments can be of maximum 5 MB each file in PDF, JPEG, PNG, DOCX, or XLSX formats.
- Upon submission, the acknowledgement shall be generated online, and you can download a copy.

Below the instructions, there is a checkbox labeled 'I declare that I have read and understood the above instructions.' which is currently unchecked. At the bottom of the main content area, there is a green button labeled 'CONTINUE TO NEXT STEP : "OBJECTION TO OTHER TAX DECISIONS"'. The bottom of the page features a blue footer bar with icons for 'ADD NOTES' and 'SAVE'.



Objection to Other Tax Decisions

- You will then be navigated to the ‘Objection to Other Tax Decisions’ section where you need to furnish the details for objection.
- You will be required to enter ‘Correspondence Number’ and other information will be pre-populated.
 - **Correspondence Number** – this will be the correspondence number on the correspondence issued to you on the tax decision.
 - **Reference Number** – this will be the form reference number for the stated in the correspondence.
 - **Form Description** – this will be the description of the form for the reference number.
 - **Correspondence Description** – this will display the decision description.
 - **Decision Date** – the date on which correspondence was issued.

The screenshot shows the 'Objection to Other Tax Decisions' form in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the title 'Objection to other Tax decisions', and a progress bar at 33%. The navigation bar has three tabs: 'INSTRUCTIONS', 'OBJECTION TO OTHER TAX DECISIONS' (active), and 'DECLARATION'. The form contains a table with five columns: 'CORRESPONDENCE NUMBER', 'REFERENCE NUMBER', 'FORM DESCRIPTION', 'CORRESPONDENCE DESCRIPTION', and 'DECISION DATE'. Below the table, there is a section for 'Objection Details' with a text area. Below that is a section for 'Supporting Documents' with an 'ATTACHMENTS' button and a question mark icon. At the bottom, there is a green button labeled 'CONTINUE TO NEXT STEP: "DECLARATION"'. The footer has a 'PREVIOUS STEP' button and 'ADD NOTES' and 'SAVE' buttons.

CORRESPONDENCE NUMBER	REFERENCE NUMBER	FORM DESCRIPTION	CORRESPONDENCE DESCRIPTION	DECISION DATE

PLEASE PROVIDE DETAILS FOR OBJECTION TO TAX ASSESSMENT IN THE BELOW FIELD:

Objection Details*

Supporting Documents*

ATTACHMENTS ?

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE



- Once you enter the correspondence number, the information will be pre-populated.
- If the due date for Objection has lapsed, then an error message will be displayed. Error message will say that due date for objection has passed and taxpayer **will not be able** to submit the objection.
- Taxpayer has option to request for extension of time to lodge objection through the 'Objections' tile. Once extension of time to lodged objection is lodged and approved by FRCS, then you can continue with the objection submission.
- You are expected to provide the grounds of objection in the objection details and save the form.
- It will also be mandatory to provide supporting documents.
- You will be able to upload maximum of 5 attachments.
- Before uploading you may be prompted to save the form, if the form has not been saved in draft yet. You can only upload the documents after saving the form.

CORRESPONDENCE NUMBER	REFERENCE NUMBER	FORM DESCRIPTION	CORRESPONDENCE DESCRIPTION	DECISION DATE
C100004835837	2300000002171	Telecommunications Levy Return	Application to Amend Telecommuni	09/01/2021

PLEASE PROVIDE DETAILS FOR OBJECTION TO TAX ASSESSMENT IN THE BELOW FIELD:

Objection Details*

The supporting documents were provided for amendment.

Supporting Documents*

ATTACHMENTS

CONTINUE TO NEXT STEP: "DECLARATION"



Declaration and Submission

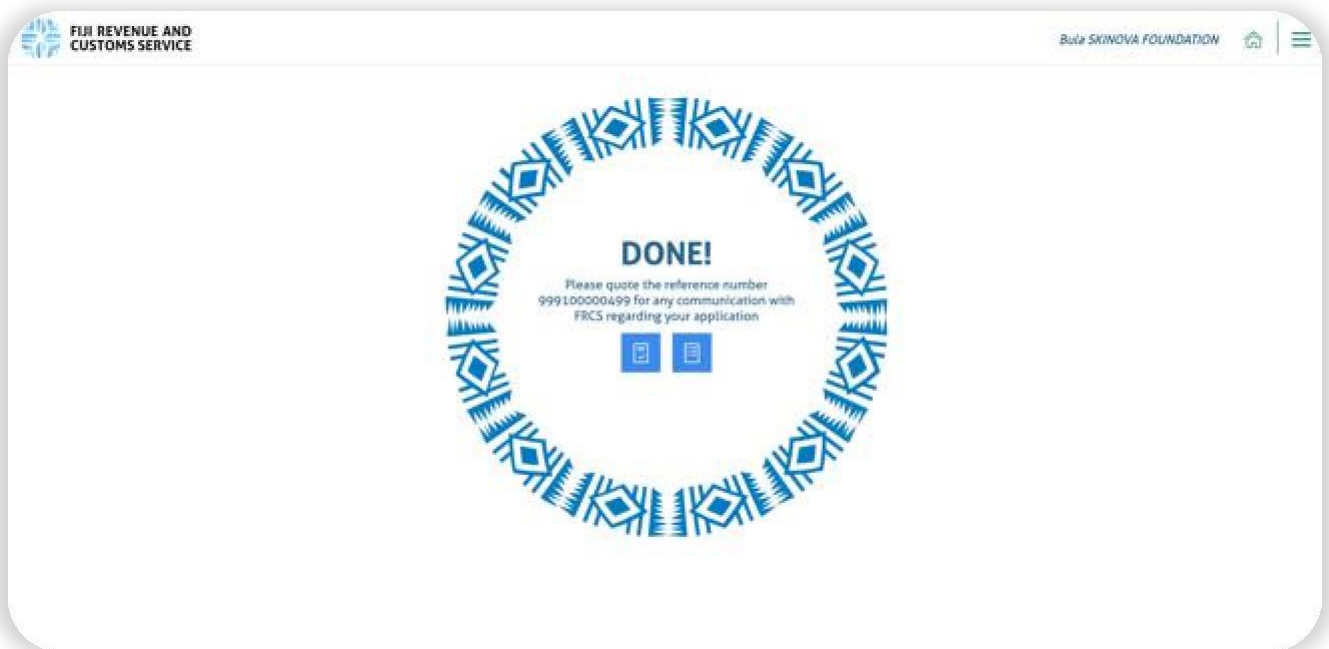
- If you are an individual taxpayer, then your name will be pre-populated along with the lodgment date (defaulted to current system date).
- If you are a non-individual taxpayer, then declarant TIN and designation will need to be provided. The lodgment date (defaulted to current system date) along with the name will be displayed once declaration TIN is provided.
- You need to declare that the information provided in the application is true and correct. Once checkbox is selected, 'Submit' button will be enabled to submit the application.

The screenshot shows the 'DECLARATION' step of the 'OBJECTION TO OTHER TAX DECISIONS' form. The form is titled 'FIJI REVENUE AND CUSTOMS SERVICE' and 'Bula SKINOVIA FOUNDATION'. A progress bar indicates 67% completion. The form contains the following fields and elements:

- TIN***: A text input field containing '2900071597'.
- Designation***: A dropdown menu with 'Chief Financial Officer' selected.
- Full Name**: 'JAGJI KOROI'.
- Lodgement Date**: '22/05/2021'.
- Declaration**: A checkbox labeled 'I declare that the information in this application is true and correct in every detail.' which is checked.
- Warning**: 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.'
- Navigation**: A 'PREVIOUS STEP' button and a 'SUBMIT' button.
- Footer**: 'ADD NOTES' and 'SAVE' buttons.



- Once you click on 'Submit' button, the acknowledgement page will be displayed where you can download the acknowledgement letter or simply navigate back to the "Requests" tile to file another request.



- The submitted form will go through an internal approval process.