



Stay on Recovery

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



TABLE OF CONTENTS

Basic Information	3
Stay on Recovery by Taxpayer	4
Instructions	8
Objection Details	10
Declaration	16



Basic Information

Section 21(4) of Tax Administration Act (TAA) 2009 allows a taxpayer to request the Chief Executive Officer (CEO) to stay recovery of the tax in dispute under a tax assessment. Disputed tax liability arises when an amended tax liability determined by Fiji Revenue and Customs Service (FRCS) is more than the tax liability filed by the taxpayer and the taxpayer objects to the assessment done by FRCS.

Where a taxpayer objects to a tax assessment decision, the full tax liability for that assessment including the disputed amount, remains payable. However, a taxpayer may request for a stay on recovery of the disputed amount until such time that the objection is resolved.

A taxpayer will be able to apply for Stay on Recovery, if there exists an objection request and if there are open liabilities for the disputed amount. Once the stay on recovery application is approved, the open disputed amounts will be locked for any debt recovery correspondences and interest (if applicable). When applied it will lock any further debt recovery correspondences or interest for those items, it will not impact any debt recovery correspondences or interest that has already been executed before. These locks will be automatically removed, once a decision has been reached on the objection case.

Note: Interest locks refers to locking of Late Payment Penalty posting.

[Back to Index](#)



Stay on Recovery by Taxpayer

Log-In

- You can 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 valid user credentials.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID ^{*}

WFARMS2019

Password ^{*}

LOG IN

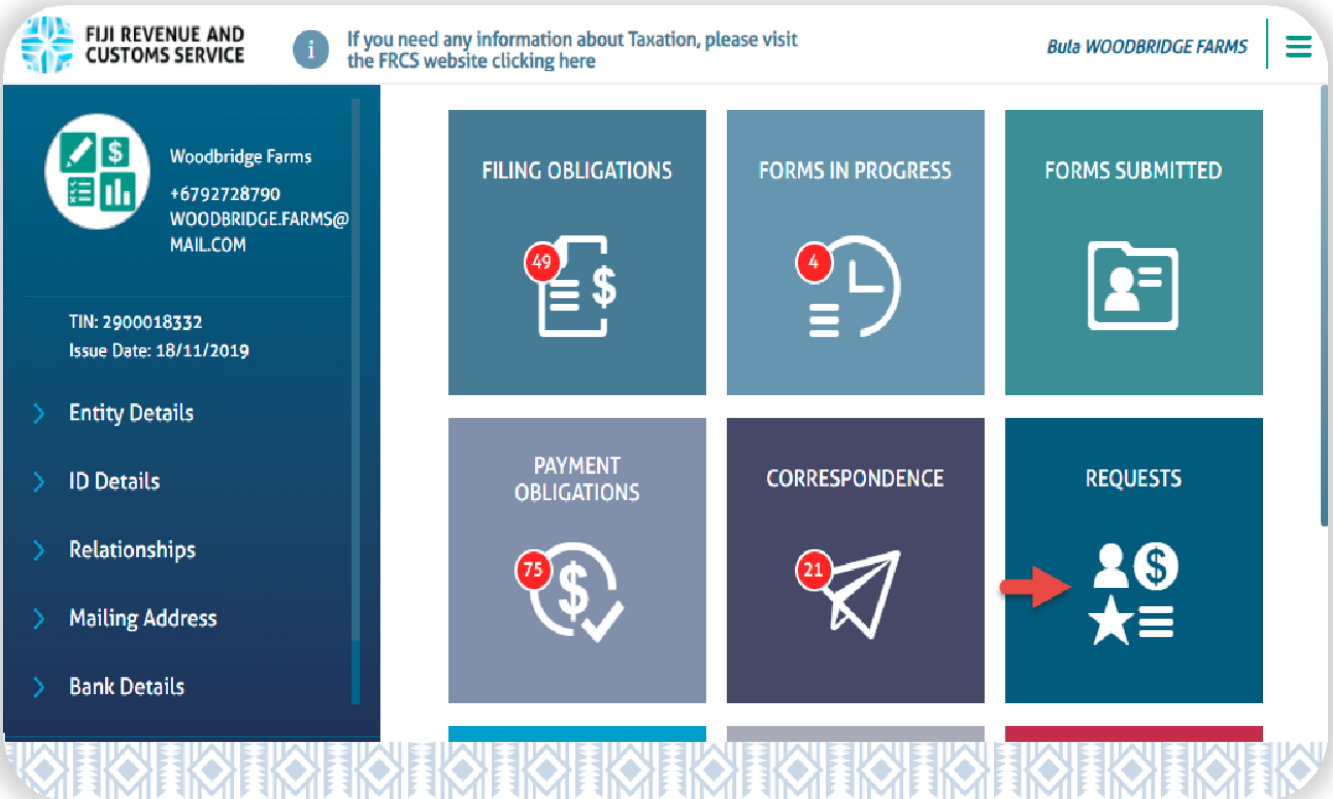
Forgot your Password? [Click here](#)
[Help](#)

New User?

SIGN UP

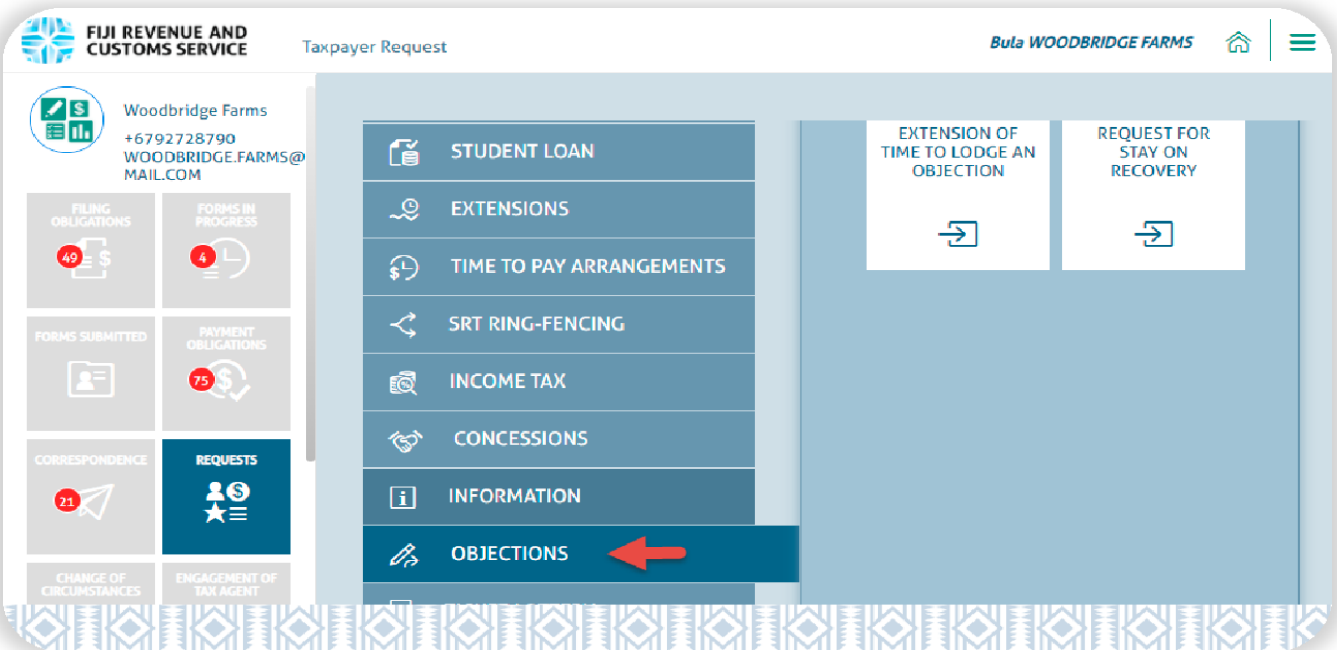


- After clicking on the Log-In button, the system will navigate you to the dashboard where you need to click on the “Requests” Tile.

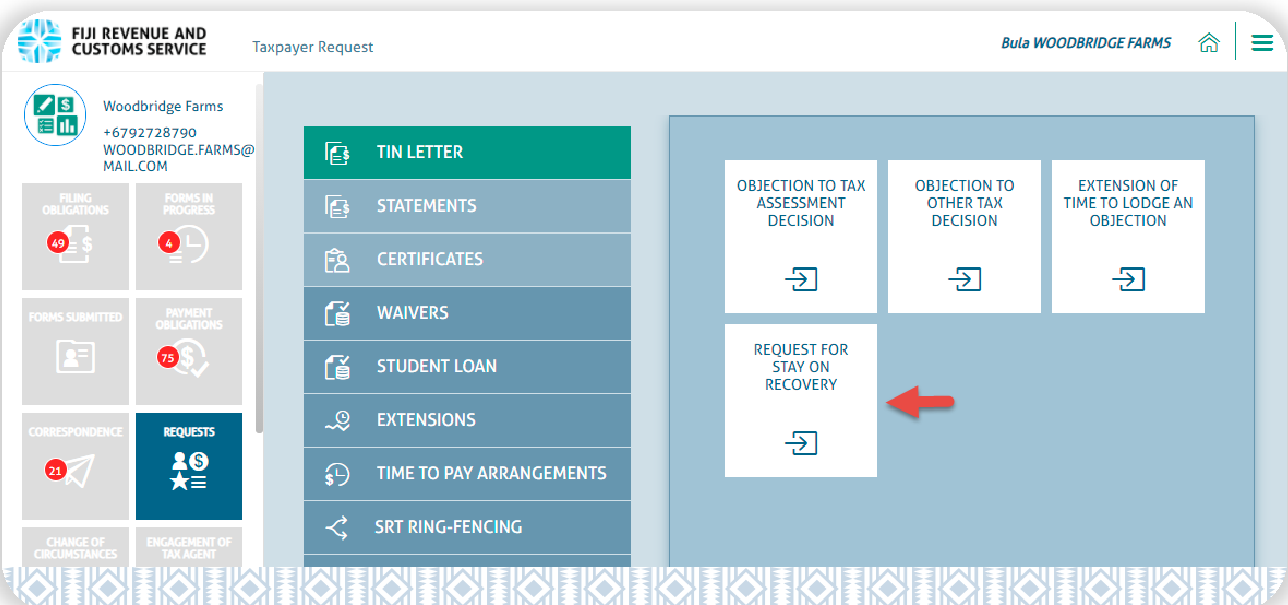




- After clicking on “Requests” tile, a list of various Taxpayer Requests Application types will be displayed.
- The ‘Stay on Recovery’ application tile will be available under ‘Extensions’ and ‘Objections’.
- You need to click on the ‘**Objections**’ Tab which will display further tiles to select.



- To request for Stay on Recovery, you will click on the “Request for Stay on Recovery” tile





- Upon clicking the tile, a new blank form for "Stay on Recovery" will be displayed.

The screenshot shows a web application interface for the 'Stay on Recovery' process. At the top, the header includes the Fiji Revenue and Customs Service logo, the text 'FIJI REVENUE AND CUSTOMS SERVICE', the title 'Stay on Recovery', the user name 'Bula WOODBRIDGE FARMS', a home icon, and a menu icon. Below the header is a progress bar showing '0%' and three tabs: 'INSTRUCTIONS' (active), 'OBJECTION DETAILS', and 'DECLARATION'. The main content area under the 'INSTRUCTIONS' tab contains the heading 'PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:' followed by a bulleted list of instructions. At the bottom of the instructions is a checkbox labeled 'I declare that I have read and understood the instructions above.' Below this is a green button with a right arrow icon and the text 'CONTINUE TO NEXT STEP: "OBJECTION DETAILS"'. The footer of the form contains three icons: a notepad icon labeled 'ADD NOTES', a save icon labeled 'SAVE', and a blue bar with a repeating geometric pattern.

FIJI REVENUE AND
CUSTOMS SERVICE

Stay on Recovery

Bula WOODBRIDGE FARMS

0%

INSTRUCTIONS

OBJECTION DETAILS

DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- The request shall be used to request for Stay on Recovery for disputed liability.
- Objection Reference Number refers to the Objection request application number. This number will appear on the acknowledgement letter.
- Ensure to provide correct information on the application.
- Objection details will be populated by the system based on the Objection Reference Number provided.
- Upon submission, the acknowledgement shall be generated online, and you can download a copy.
- The acknowledgement letter shall not be considered as confirmation of the extension being granted.
- Taxpayer will be communicated separately on the approval/rejection of the request.

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

CONTINUE TO NEXT STEP: "OBJECTION DETAILS"

ADD NOTES

SAVE



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 allowed to proceed further until you tick the instructions checkbox.

FIJI REVENUE AND CUSTOMS SERVICE Stay on Recovery *Bula WOODBRIDGE FARMS*

0%

INSTRUCTIONS **OBJECTION DETAILS** **DECLARATION**

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- The request shall be used to request for Stay on Recovery for disputed liability.
- Objection Reference Number refers to the Objection request application number. This number will appear on the acknowledgement letter.
- Ensure to provide correct information on the application.
- Objection details will be populated by the system based on the Objection Reference Number provided.
- Upon submission, the acknowledgement shall be generated online, and you can download a copy.
- The acknowledgment letter shall not be considered as confirmation of the extension being granted.
- Taxpayer will be communicated separately on the approval/rejection of the request.

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

CONTINUE TO NEXT STEP: "OBJECTION DETAILS"

ADD NOTES SAVE

[Back to Index](#)



- After selecting the instructions checkbox, you need to click on “Continue to Next Step: Objection Details” button to move on to the next section. S

FIJI REVENUE AND CUSTOMS SERVICE Stay on Recovery *Bula WOODBRIDGE FARMS*

0%

INSTRUCTIONS **OBJECTION DETAILS** **DECLARATION**

- Objection Reference Number refers to the Objection request application number. This number will appear on the acknowledgement letter.
- Ensure to provide correct information on the application.
- Objection details will be populated by the system based on the Objection Reference Number provided.
- Upon submission, the acknowledgement shall be generated online, and you can download a copy.
- The acknowledgment letter shall not be considered as confirmation of the extension being granted.
- Taxpayer will be communicated separately on the approval/rejection of the request.

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

CONTINUE TO NEXT STEP: "OBJECTION DETAILS"

ADD NOTES **SAVE**

[Back to Index](#)



Objection Details

- In this section, you need to enter the valid **Objection Reference Number**. Objection reference number refers to the request submitted by you for objections against the tax return.
- After entering the reference number, the following fields will be auto-populated based on the details mentioned by you in 'Objection to Tax Assessment Decisions' form:
 - **Correspondence number:** This will be the correspondence number on the *Notice of Assessment* issued to you.
 - **Reference number:** This will be the Objected form reference number or the tax return form reference number.
 - **Tax Type:** The tax type of objected return.
 - **Assessment period:** Period of tax type for which 'Objection to Tax Assessment Decisions' was requested.
 - **Assessment and Penalty of:**
 - ✓ Original amount: The total amended assessment for the period.
 - ✓ Revised amount: Assessment value after the changes made by the taxpayer.
 - ✓ Disputed amounts: Difference of amount between the original amount and the revised liability amount.



**FIJI REVENUE AND
CUSTOMS SERVICE** Stay on Recovery - Form Number 230000011756 Bula WOODBRIDGE FARMS

33%

INSTRUCTIONS **OBJECTION DETAILS** **DECLARATION**

Objection Reference Number* **999100011547**

Correspondence Number **C100000075358**

Reference Number **123000000379**

Tax Type **TELY**

Assessment Period **2005**

DESCRIPTION	ORIGINAL AMOUNT (FJD)	REVISED AMOUNT (FJD)	DISPUTED AMOUNT (FJD)
Assessment	1,195.00	1,190.00	5.00
Penalty	896.25	896.25	0.00
TOTAL	2,091.25	2,086.25	5.00

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

- Below are the details mentioned by you in 'OBTA - Objection to Tax Assessment Decisions' form which further auto-populate in Stay on Recovery request:

Tax Assessment selection:

Form **Message History**

Optical Archive **Suggest Form Data** **Check Form Data** **Compare Values** **Other Forms**

1 **2** **3** **4** **5**

Instructions **Tax Assessment Selection** **Objection to Tax Assessment** **Objection to Audit Penalties** **Declaration**

Correspondence Number **C100000075358**

Reference Number **123000000379**

Assessment Period **May 2020**

Tax Type **Telecommunication Levy**

< Previous **Next >**



Objection to Tax Assessment:

Optical Archive

Suggest Form Data

Check Form Data

Compare Values

Other Forms

1

2

3

4

5

Instructions

Tax Assessment Selection

Objection to Tax Assessment

Objection to Audit Penalties

Declaration

☒ 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
123000000379	May 2020	Telecommunication Levy	1,195.00	1,190.00	5.00	AMEND

Please provide details for objection in the below field

test

13.04.2021 18:41:09

test

13.04.2021 18:41:09

13.04.2021 21:15:10



- While entering the Objection reference number, system will validate the below checks and will not allow you to proceed with the request:
 - If the entered Objection number is already rejected then after entering it, system will give an error message as "Objection request was rejected for the reference number".

The screenshot displays the Fiji Revenue and Customs Service Taxpayer Online Services (TPOS) interface. A modal window titled "View Messages" is open, showing two error messages:

- ❗ Objection request was rejected for the reference number.
- ❗ Please provide details.

The background interface includes the following elements:

- Header:** "FIJI REVENUE AND CUSTOMS SERVICE" logo and text, "Stay" button, user name "Mula DIAMOND GREENS", home icon, and menu icon.
- Navigation:** "INSTRUCTIONS" (with a clipboard icon) and "DECLARATION" (with a pencil icon) buttons.
- Supporting Documents:** A section with the text "Supporting Documents?" and an "UPLOAD DOCUMENT" button with a question mark icon.
- Footer:** "PREVIOUS STEP" button (with an up arrow icon), "ADD NOTES" button (with a notepad icon), and "SAVE" button (with a save icon).
- Progress:** A button labeled "CONTINUE TO NEXT STEP 'DECLARATION'" with a downward arrow icon.



- The entered reference number should not be under stay on recovery otherwise you will get an error message as "An application for Stay on recovery request already exists".
- And if there are no open item for the entered Objection reference number, then it will give error message as "There are no open items for Objection reference number entered".

The screenshot displays the TPOS interface with a modal window titled "View Messages" in the center. The modal contains two error messages, each preceded by a red exclamation mark icon:

- There are no open items for Objection Reference Number entered.
- An application for Stay on Recovery request already exists.

The background interface shows the "FIJI REVENUE AND CUSTOMS SERVICE" logo, a "Stay on" status, and a "DECLARATION" section. Below the modal, there is a "Supporting Documents" section with an "UPLOAD DOCUMENT" button and a "CONTINUE TO NEXT STEP 'DECLARATION'" button. At the bottom, there are navigation buttons: "PREVIOUS STEP", "ADD NOTES", and "SAVE".



- After entering the reference number, you need to enter the additional details for the request in “Provide Details” field.
- Once the details are entered, the form needs to be saved by you before proceeding to the next step to ensure that the notes are properly captured in the system.
- Also, you need to upload the documents in support to the request of Stay on Recovery by clicking on ‘Upload Document’ button.



- After entering all the required data in Objection Details section, you will click on 'Continue to next step: Declaration' to proceed to the next step.

Declaration

- In 'Declaration' section, if you are an individual taxpayer then your full name and lodgment date (defaulted to the current system date) will be auto populated.



- In case, if you are a non-individual, then the TIN of the individual submitting the application must be entered and their designation need 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.

FIJI REVENUE AND CUSTOMS SERVICE Stay on Recovery - Form Number 230000011756 Bula WOODBRIDGE FARMS 67%

INSTRUCTIONS OBJECTION DETAILS DECLARATION

TIN* Designation*

2900028939 Company Secretary

Full Name: AMANDA SEYFRIED
Lodgement Date: 13/04/2021

☐ 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 ADD NOTES SAVE

- You need to select the 'Declaration Checkbox' to enable the Submit button.

FIJI REVENUE AND CUSTOMS SERVICE Stay on Recovery - Form Number 230000011756 Bula WOODBRIDGE FARMS 67%

INSTRUCTIONS OBJECTION DETAILS DECLARATION

TIN* Designation*

2900028939 Company Secretary

Full Name: AMANDA SEYFRIED
Lodgement Date: 13/04/2021

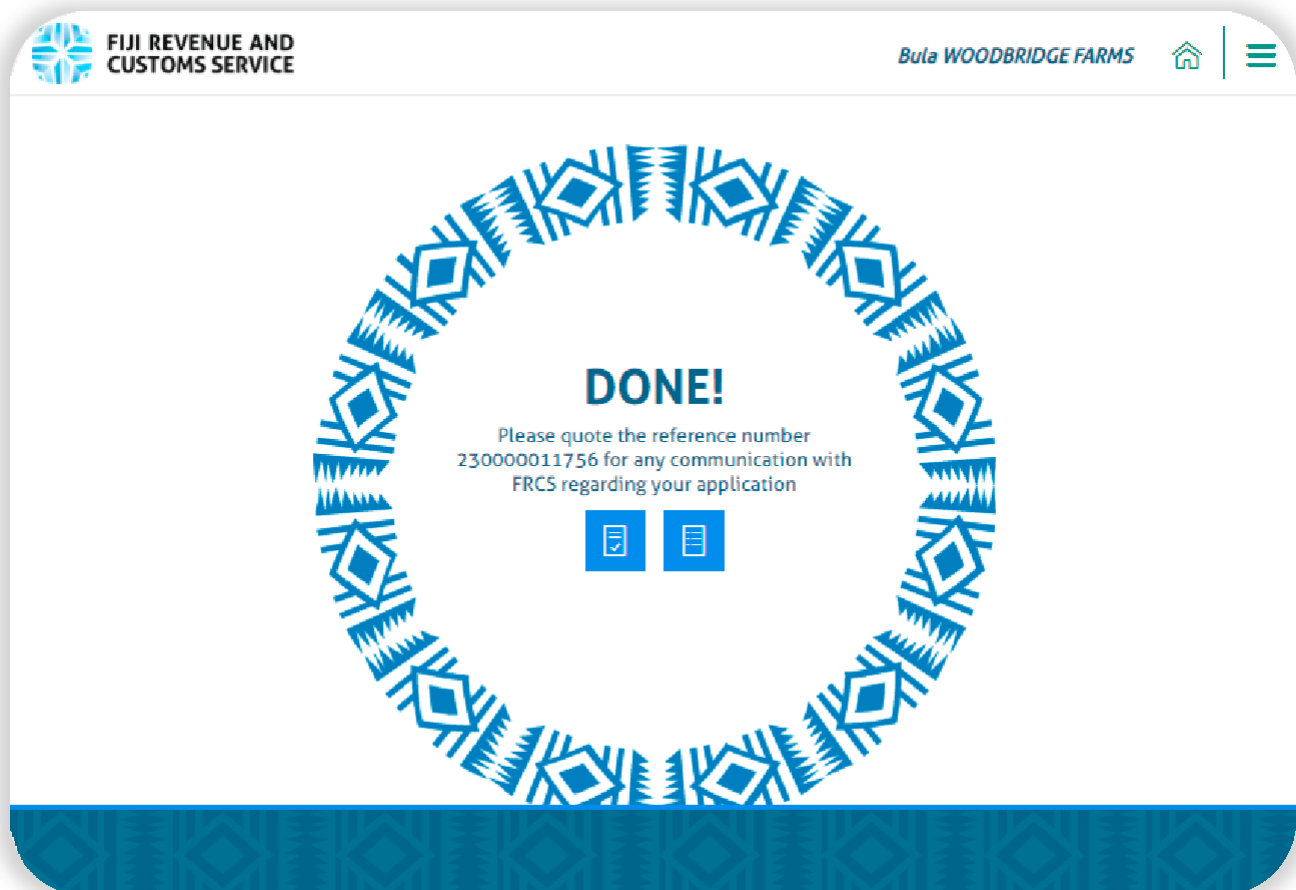
☒ I declare that the information in this application is true and correct in every detail.

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

PREVIOUS STEP SUBMIT ADD NOTES SAVE



- Upon clicking the 'Submit' button, the request gets submitted and you are navigated to the acknowledgement screen from where you can either download the confirmation letter or simply navigate back to the "Requests" tile to file another request.



- The application will go through an internal approval process.

[Back to Index](#)