

PAYE Periodic Summary

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



TABLE OF CONTENTS

INTRODUCTION	3
INITIAL FILING VIA TPOS	5
Instructions	12
Filing Options.....	14
Nil Return.....	15
Payable Return.....	19
Payment Periods.....	20
System Calculation Option.....	20
Own Calculation Option.....	37
Payroll Calculator.....	38
Missing Employees	40
Summary.....	43
Declaration	45
Migrated Periods	50
Instructions.....	51
Filing Options	52
EMS File.....	53
Summary	55
Declaration.....	56
AMENDMENT VIA TPOS	57
NEED MORE ASSISTANCE	67

Introduction

Pay-As-You-Earn (PAYE) is a withholding mechanism through which taxes are collected from employment income. In Fiji, three distinct taxes – namely Income Tax, Social Responsibility Tax (SRT) and Environment and Climate Adaptation Levy (ECAL) on employment income – are collected through the PAYE mechanism.

Employers having employees must register with FRCS for PAYE from the date of employment of first employee. Once registered, employers must submit a withholding summary (referred to as “PAYE Periodic Summary”). Employers who have at least one employee earning more than the Income Tax tax-free threshold (currently FJD 30,000) must file the summary on a monthly basis. On the contrary, employers who do not have any employee earning more than the Income Tax tax-free threshold may opt to file the summary on a six-monthly basis (January – June and July – December).

When registering for PAYE, employers can choose to file a “consolidated” Summary or a “confidential” and “non-confidential” bifurcated Summary. In the consolidated filing option, the employer will submit a single Summary for each filing period. In the confidential/non-confidential filing option, the employer will submit two Summaries – one for confidential employees and another for non-confidential employees.

All Summaries must be filed by the last day of the month following the end of the filing period. From 1 August 2019 onwards, the deadline remains unchanged even if it falls on a Saturday, Sunday or a public holiday. Until 31 July 2019, if the deadline fell on a Saturday, Sunday or a public holiday, it was shifted to the previous working day.

PAYE payments must also be made to FRCS by the filing deadline.

Failure to file and/or pay by the deadline will automatically trigger late lodgment penalties and late payment penalties in accordance with the Tax Administration Act 2009.

All self-assessed returns in TPOS, including the PAYE Periodic Summary, will be automatically processed, upon which the liability will be posted to the employer’s PAYE account.

All amended returns filed by employers or their tax agents will go through an internal approval process. If approved, the amended return will be processed, and



the amended liability will be posted to the employer's PAYE account. In addition to taxpayer amendments, FRCS can also issue amended assessments to taxpayers if it finds any discrepancies in the self-assessed returns submitted by taxpayers. Only approved amendments will be processed, whereas rejected amendments will not be processed and the last processed return will be restored.

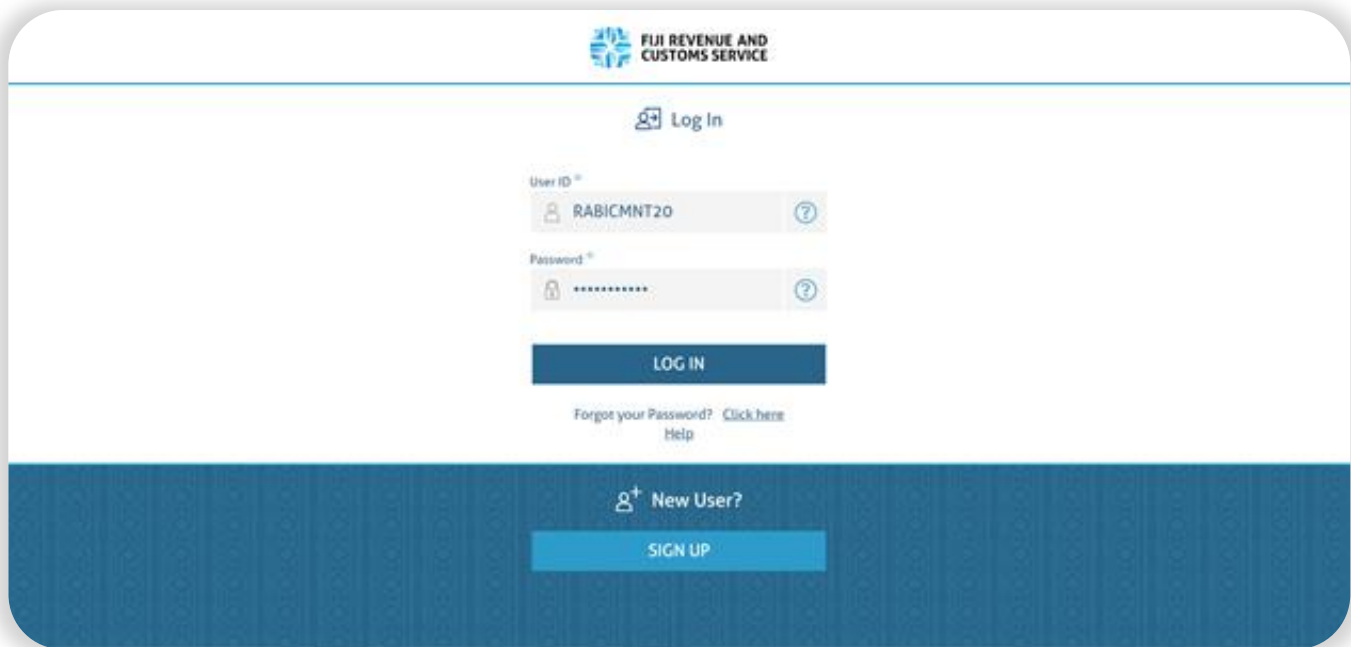
[Back to Index](#)



Initial Filing via TPOS

To file a PAYE Periodic Summary via FRCS Taxpayer Online Service (TPOS), taxpayers must perform the following steps.

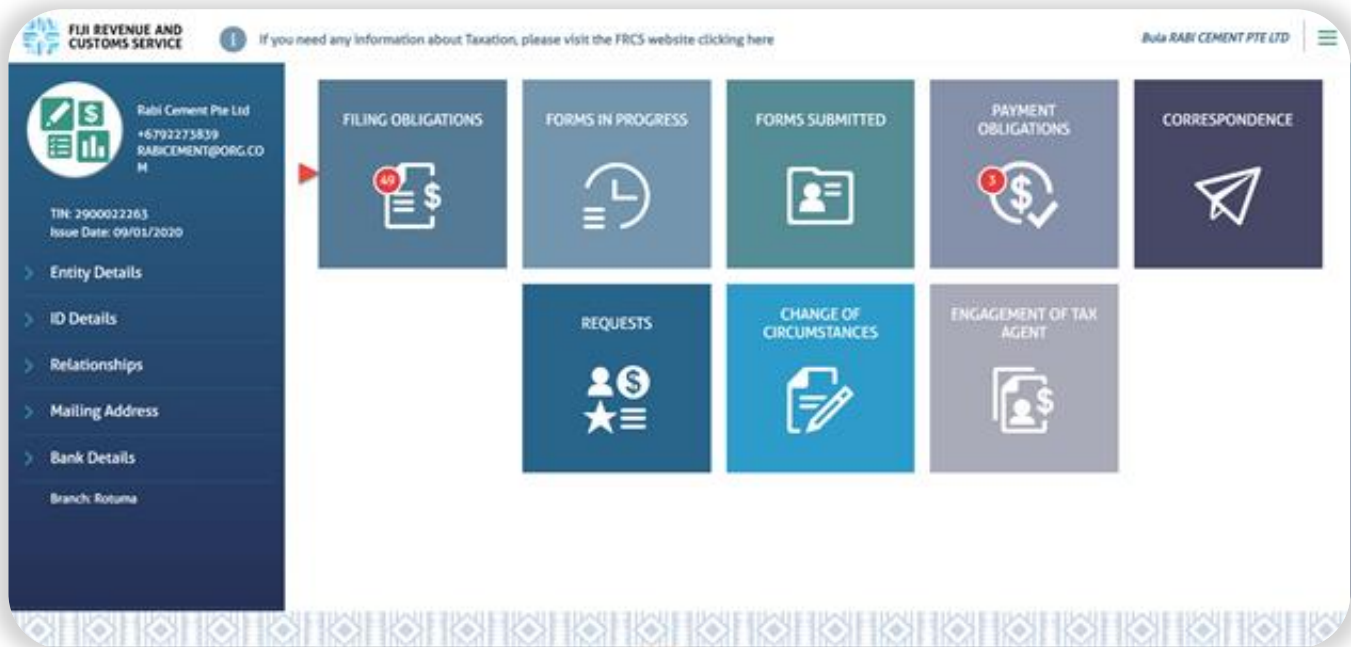
- Login to TPOS on the following link
<https://tpos.frsc.org.fj/taxpayerportal#/Logon> using the taxpayer's login credentials.



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 main section contains two input fields: 'User ID' with the value 'RABICMNT20' and a question mark icon, and 'Password' with masked characters and a question mark icon. A 'LOG IN' button is positioned below these fields. Below the login button, there are links for 'Forgot your Password?' and 'Click here Help'. At the bottom, there is a 'New User?' link with a user icon and a 'SIGN UP' button.



- On the dashboard, click on the “Filing Obligations” tile.





- User will be navigated to a screen showing all filing obligations of the taxpayer, which can be filtered based on tax return, period or filing status.

FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula RABI CEMENT PTE LTD

Rabi Cement Pte Ltd
+6792273839
RABICEMENT@ORG.CO.M

Select tax return Select period Select status Sort by

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)	January 2016	29/02/2016	Overdue
PAYE Periodic Summary (Consolidated)	February 2016	31/03/2016	Overdue
PAYE Periodic Summary (Consolidated)	March 2016	29/04/2016	Overdue
PAYE Periodic Summary (Consolidated)	April 2016	31/05/2016	Overdue
PAYE Periodic Summary (Consolidated)	May 2016	30/06/2016	Overdue
PAYE Periodic Summary (Consolidated)	June 2016	29/07/2016	Overdue

If your filing obligation does not appear above, create the obligation here.

Select tax return Select year **CREATE**



- PAYE filing obligations can be filtered by selecting “PAYE” from the “Select tax return” dropdown.

The screenshot shows the 'Filing Obligations' page for Rabi Cement Pte Ltd. The 'Select tax return' dropdown menu is open, displaying options: 'All', 'Corporate Income Tax', and 'PAYE'. The 'PAYE' option is highlighted with a red arrow. Below the dropdown, a table lists filing obligations for January through June 2016, all marked as 'Overdue'. At the bottom, there is a 'CREATE' button next to 'Select tax return' and 'Select year' dropdowns.

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)	January 2016	29/02/2016	Overdue
PAYE Periodic Summary (Consolidated)	February 2016	31/03/2016	Overdue
PAYE Periodic Summary (Consolidated)	March 2016	29/04/2016	Overdue
PAYE Periodic Summary (Consolidated)	April 2016	31/05/2016	Overdue
PAYE Periodic Summary (Consolidated)	May 2016	30/06/2016	Overdue
PAYE Periodic Summary (Consolidated)	June 2016	29/07/2016	Overdue

This screenshot shows the same 'Filing Obligations' page, but now 'PAYE' is selected in the 'Select tax return' dropdown. The table below displays the same list of overdue PAYE periodic summaries for January through June 2016. The 'CREATE' button and other filters remain visible at the bottom.

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)	January 2016	29/02/2016	Overdue
PAYE Periodic Summary (Consolidated)	February 2016	31/03/2016	Overdue
PAYE Periodic Summary (Consolidated)	March 2016	29/04/2016	Overdue
PAYE Periodic Summary (Consolidated)	April 2016	31/05/2016	Overdue
PAYE Periodic Summary (Consolidated)	May 2016	30/06/2016	Overdue
PAYE Periodic Summary (Consolidated)	June 2016	29/07/2016	Overdue



- All tax returns which are due on or after the respective tax type go-live date on TPOS must be filed in chronological order. For example if the Go Live date was say August 2018 and if a taxpayer attempts to file the PAYE Periodic Summary for September 2018 without filing the Summary for August 2018, the system would show an error message and would not allow the user to proceed to file September Summary.

FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula RABI CEMENT PTE LTD

Rabi Cement Pte Ltd
+6792273839
RABICEMENT@ORG.CO.M

PAYE Select period Select status Sort by

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)	July 2018	31/08/2018	Overdue
PAYE Periodic Summary (Consolidated)	August 2018	28/09/2018	Overdue
PAYE Periodic Summary (Consolidated)	September 2018	31/10/2018	Overdue
PAYE Periodic Summary (Consolidated)	October 2018	30/11/2018	Overdue
PAYE Periodic Summary (Consolidated)	November 2018	31/12/2018	Overdue
PAYE Periodic Summary (Consolidated)	December 2018	31/01/2019	Overdue

If your filing obligation does not appear above, create the obligation here.

Select tax return Select year CREATE

FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula RABI CEMENT PTE LTD

Rabi Cement Pte Ltd
+6792273839
RABICEMENT@ORG.CO.M

PAYE Select period Select status Sort by

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)			Overdue
PAYE Periodic Summary (Consolidated)			Overdue
PAYE Periodic Summary (Consolidated)			Overdue
PAYE Periodic Summary (Consolidated)			Overdue
PAYE Periodic Summary (Consolidated)	November 2018	31/12/2018	Overdue
PAYE Periodic Summary (Consolidated)	December 2018	31/01/2019	Overdue

If your filing obligation does not appear above, create the obligation here.

Error

Please submit Return for period: August 2018

OK



- To file a PAYE Periodic Summary, click on the respective filing obligation. The user will then be navigated to the PAYE Periodic Summary for that period.

FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula RABI CEMENT PTE LTD

Rabi Cement Pte Ltd
+6792273839
RABICEMENT@ORG.CO.M

PAYE Select period Select status Sort by

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)	January 2018	28/02/2018	Filed
PAYE Periodic Summary (Consolidated)	February 2018	29/03/2018	Overdue
PAYE Periodic Summary (Consolidated)	March 2018	30/04/2018	Overdue
PAYE Periodic Summary (Consolidated)	April 2018	31/05/2018	Overdue
PAYE Periodic Summary (Consolidated)	May 2018	28/06/2018	Overdue
PAYE Periodic Summary (Consolidated)	June 2018	31/07/2018	Overdue

If your filing obligation does not appear above, create the obligation here.

Select tax return Select year **CREATE**



- The following diagram explains the basic process flow of the PAYE Periodic Summary.



- **Instructions** – The user will be required to declare that they have read and understood the instructions before they can proceed to the next step.
- **Filing Options** – In this step, the user will be required to specify whether they wish to file a nil return or not; if they are filing a nil return, they must specify the reason for doing so. If they are not filing a nil return, they must specify whether they will provide their own tax figures or whether they would like the system to calculate the tax figures.
- **Payment Periods** – In this step, the user must define payment periods falling within the respective filing period and load the “payday report” for each pay period. “Payment period” refers to each period for which the employer processed their payroll during the filing period.
- **Summary** – This step provides the user with an overview of the tax payable for the period and late lodgment penalties, if any.
- **Declaration** – In this step, the user must declare that the information provided on the PAYE Periodic Summary is the correct assessment of their employees’ Income Tax, SRT and ECAL liability for the filing period. The user will be able to submit the Summary only after the declaration has been completed.



Instructions

- In this example, the user wishes to file the Summary for February 2018. On selecting the filing obligation for February 2018, the PAYE Periodic Summary will open with the instructions page. The user is expected to read the instructions carefully before proceeding to the next step.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 *Bula RAB CEMENT PTE LTD*

0%

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING.

- Please use the spreadsheet template provided to prepare your EMS. Do NOT use your own template or the old EMS file templates.
- The old method of sending a Notepad file to FRCS via email has now been discontinued. FILES SENT VIA EMAIL WILL NOT BE ACCEPTED.
- You may submit tax figures computed by yourself or use the built-in PAYE calculator to compute the tax figures. If you choose to use the built-in calculator, you will be required to provide your employees' pay details for each of your pay period separately.
- As per Section 8(4) of the Tax Administration Act, a tax return in the approved form completed and filed electronically by a taxpayer is a self assessment return even if the form includes pre-filled information provided by the CEO or the calculation of the tax payable or any other amount is made electronically as information is inserted into the form.
- Please ensure that you use the correct TIN for all employees. Under Section 52(1) of the Tax Administration Act, a person who uses a false Taxpayer Identification Number on any tax return or document prescribed or used for the purposes of a tax law commits an offence and is liable to a fine not exceeding FJD 25,000 or to imprisonment for a term not exceeding 24 months or to both a fine and imprisonment.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file or pay late.

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

ADD NOTES SAVE



- Once the declaration is checked, the user can proceed to the next step by clicking "Continue to Next Step: Filing Options".

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 Bula RAB CEMENT PTE LTD

0%

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

- Please use the spreadsheet template provided to prepare your EMS. Do NOT use your own template or the old EMS file templates.
- The old method of sending a Notepad file to FRCS via email has now been discontinued. FILES SENT VIA EMAIL WILL NOT BE ACCEPTED.
- You may submit tax figures computed by yourself or use the built-in PAYE calculator to compute the tax figures. If you choose to use the built-in calculator, you will be required to provide your employees' pay details for each of your pay period separately.
- As per Section 8(4) of the Tax Administration Act, a tax return in the approved form completed and filed electronically by a taxpayer is a self assessment return even if the form includes pre-filled information provided by the CEO or the calculation of the tax payable or any other amount is made electronically as information is inserted into the form.
- Please ensure that you use the correct TIN for all employees. Under Section 52(1) of the Tax Administration Act, a person who uses a false Taxpayer Identification Number on any tax return or document prescribed or used for the purposes of a tax law commits an offence and is liable to a fine not exceeding FJD 25,000 or to imprisonment for a term not exceeding 24 months or to both a fine and imprisonment.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file or pay late.

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

ADD NOTES SAVE



Filing Options

- The user must specify whether they wish to file a “nil return” or not. A nil return is filed when the taxpayer has no transactions to declare for the period.

The screenshot shows the 'Filing Options' step in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the text 'PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039', and the user name 'Bulb RAB CEMENT PTE LTD'. A progress bar indicates 20% completion. The navigation menu has five items: INSTRUCTIONS, FILING OPTIONS (active), PAYMENT PERIODS, SUMMARY, and DECLARATION. The main content area asks 'Are you lodging a nil return for this period?' with radio buttons for YES and NO. Below the question is a green button with a right arrow labeled 'CONTINUE TO NEXT STEP: "PAYMENT PERIODS"'. The footer contains a 'PREVIOUS STEP' button and 'ADD NOTES' and 'SAVE' buttons.



Nil Return

- If the user wishes to file a nil return, they must select “Yes” under filing option, upon which the nil return lodgment reason field would appear.

The screenshot displays the 'FILING OPTIONS' step of the 'PAYE Periodic Summary (Consolidated) - February 2018' form. The progress bar at the top indicates 20% completion. The navigation tabs are INSTRUCTIONS, FILING OPTIONS (active), PAYMENT PERIODS, SUMMARY, and DECLARATION. The user is logged in as 'Bula RABU CEMENT PTE LTD'.

Are you lodging a nil return for this period?*

☒ YES ☐ NO

Please select the reason to lodge a nil return for this period: *

Select ...

CONTINUE TO NEXT STEP: "PAYMENT PERIODS"

PREVIOUS STEP ADD NOTES SAVE



- The user must specify the reason for filing a nil return by selecting one of the available options from the dropdown.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039 *Bula RAB CEMENT PTE LTD*

20% INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

Are you lodging a nil return for this period?*

☒ YES ☐ NO

CONTINUE TO NEXT STEP: "PAYMENT"

Please select the reason to lodge a nil return for this period: *

Select

- Business temporarily closed
- Did not pay any wages during the period
- Management company

PREVIOUS STEP ADD NOTES SAVE

- If the user does not select the reason for lodging a nil return and attempts to proceed, the system would display an error message.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039 *Bula RAB CEMENT PTE LTD*

20% INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

Are you lodging a nil return for this period?*

☒ YES ☐ NO

CONTINUE TO NEXT STEP: "PAYMENT PERIOD"

Please select the reason to lodge a nil return for this period: *

Select

Error

Please select a reason for lodging a nil return.

OK

PREVIOUS STEP ADD NOTES SAVE



- Select the reason for lodging a nil return and click “Continue to Next Step: Payment Periods”. In the case of a nil return, the Payment Periods step will be skipped, and the user will be navigated to the Summary step.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039 BuLa RABU CEMENT PTE LTD

20%

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

Are you lodging a nil return for this period?*

YES NO

Please select the reason to lodge a nil return for this period: *

Business temporarily ...

CONTINUE TO NEXT STEP: "PAYMENT PERIODS"

PREVIOUS STEP ADD NOTES SAVE

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039 BuLa RABU CEMENT PTE LTD

20%

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

LATE LODGEMENT PENALTY

Penalty (\$1 Per Day) 652.00

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
0.00	652.00	652.00	0.00	652.00

** DOES NOT INCLUDE LATE PAYMENT PENALTIES. LATE PAYMENT PENALTIES WILL APPLY IN ACCORDANCE WITH THE TAX ADMINISTRATION ACT 2009, IF PAYMENT IS MADE AFTER THE DUE DATE.

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE



- When filing a nil return, if the user had earlier saved payment periods for the filing period, a warning message will be displayed upon clicking “Continue to Next Step: Payment Periods”. If the user clicks “OK” on the warning message, the system would clear all previously saved payment period data for the period.

The screenshot displays the TPOS interface for a taxpayer. At the top, the header includes the Fiji Revenue and Customs Service logo, the text "Fiji Revenue & Customs Service Taxpayer Online Services (TPOS)", and the user's name "Bula Ravi Cement Pte Ltd". The main navigation bar contains icons for "INSTRUCTIONS", "FILING OPTIONS", "PAYMENT PERIODS", "SUMMARY", and "DECLARATION". The "FILING OPTIONS" section is active, showing a checkbox for "I declare that I have read and understood the instructions above." and a question "Are you lodging a nil return for this period?". The "YES" option is selected. A confirmation dialog box is overlaid on the screen, titled "Confirmation", with the message "All saved data will be cleared. Are you sure you want to file a nil return?". The dialog has "OK" and "CANCEL" buttons. The background interface is dimmed, showing a progress bar at 30% and a "CONTINUE TO NEXT STEP: PAYMENT PERIODS" button.



Payable Return

- If the user is not lodging a nil return, they must select “No” under filing option. The user will then be navigated to the “Payment Periods” step upon clicking “Continue to Next Step: Payment Periods”.

The screenshot displays the 'PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000059' interface. The user is logged in as 'Bula RAB CEMENT PTE LTD'. The progress bar shows 20% completion. The 'FILING OPTIONS' step is active, with a question: 'Are you lodging a nil return for this period?'. The 'NO' option is selected. Below the question, there are two options: 'I would like the system to calculate tax liabilities for me' and 'I will provide tax liabilities by myself'. A green button labeled 'CONTINUE TO NEXT STEP: "PAYMENT PERIODS"' is visible. The bottom navigation bar includes 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.

- In the case of a payable return, two options will be available to the taxpayer:
 - I would like the system to calculate tax liabilities for me (“auto calculation” option)
 - I will provide tax liabilities by myself (“own calculation” option)



Payment Periods

System Calculation Option

- If the user selects this option, the Income Tax, SRT and ECAL liabilities for all employees would be automatically calculated by the system based on the pay-related information provided by the user.

The screenshot displays the 'Payment Periods' step in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the form title 'PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039', and the user name 'Bula RABI CEMENT PTE LTD'. A progress bar shows 20% completion. The navigation menu includes 'INSTRUCTIONS', 'FILING OPTIONS', 'PAYMENT PERIODS' (active), 'SUMMARY', and 'DECLARATION'. The main content area asks 'Are you lodging a nil return for this period?' with 'YES' and 'NO' radio buttons. Below this, it asks 'Please select one of the options below:' with two radio buttons: 'I would like the system to calculate tax liabilities for me' (selected) and 'I will provide tax liabilities by myself'. A green button labeled 'CONTINUE TO NEXT STEP: "PAYMENT PERIODS"' is visible. The footer contains 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE' buttons.



- Employees can be paid at any of the frequencies mentioned below. Hence, the user must create a separate payment period for each payday falling within the filing period and load the respective payday report for that payment period. The PAYE Periodic Summary will be the aggregate of all the payment periods falling within that filing period.
 - Weekly
 - Fortnightly
 - Monthly
 - Bi-monthly



- To create a payment period, go to the respective payment frequency tab (in this example, a monthly payment period) and click “Add Payment Period”. This will open a popup.

FIJI REVENUE AND CUSTOMS SERVICE PAVE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000059 Bula RABU CEMENT PTE LTD

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

WEEKLY FORTNIGHTLY MONTHLY BI-MONTHLY

START DATE	END DATE	PAYMENT DATE	PAYMENT NO.	LIABILITY
No data				

ADD PAYMENT PERIOD + REMOVE ALL PERIODS

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



- On the popup, the user must select/enter the “Start Date”, “End Date”, “Payment Date” and the “Payment No.” for the payment period being created. Payment No. is the sequential number of the period for the respective payment frequency. For example, Payment No. 2 in monthly frequency means it is the 2nd monthly payment period of that employer for the year.

The screenshot displays the 'PAYMENT PERIOD: MONTHLY' form within the TPOS interface. The form includes fields for 'START DATE*', 'END DATE*', 'PAYMENT DATE*', and 'PAYMENT NO.*', each with a calendar icon. Below these fields is a 'PAYROLL CALCULATOR' button. A table with columns for 'TIN', 'DATE OF BIRTH', 'TAX CODE', 'RESIDENCE', 'EMPLOYMENT START', 'EMPLOYMENT FINISH', 'YEAR TO DATE NORMAL PAY', and 'YTD' is shown, with a 'No data' row. A 'SUBTOTAL' row displays '0.00'. At the bottom, there are buttons for 'ADD EMPLOYEE', 'IMPORT', 'EXPORT', and 'DOWNLOAD TEMPLATE'. The footer contains 'PREVIOUS STEP', 'CONFIRM', 'ADD NOTES', and 'SAVE'.

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YTD
No data							
SUBTOTAL						0.00	0.



- In the case of a weekly or fortnightly payment period, the user must specify the total number of payment periods for the year. This is because in some cases it is possible for an employee to have 53 weeks or 27 fortnights in a year.

The screenshot shows the 'PAYMENT PERIOD: WEEKLY' screen. It features input fields for 'START DATE*', 'END DATE*', 'PAYMENT DATE*', and 'PAYMENT NO.*'. Below these is a dropdown for 'TOTAL NUMBER OF PAYMENT PERIODS FOR THE YEAR*' with options 52 and 53. A 'PAYROLL CALCULATOR' button is present. A table lists employee details: TIN, DATE OF BIRTH, TAX CODE, RESIDENCE, EMPLOYMENT FINISH, and YEAR TO DATE NORMAL PAY. The 'SUBTOTAL' is 0.00. At the bottom are buttons for 'ADD EMPLOYEE', 'IMPORT', 'EXPORT', and 'DOWNLOAD TEMPLATE'. A 'CONFIRM' button is at the very bottom.

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY
No data					

SUBTOTAL 0.00

The screenshot shows the 'PAYMENT PERIOD: FORTNIGHTLY' screen. It features input fields for 'START DATE*', 'END DATE*', 'PAYMENT DATE*', and 'PAYMENT NO.*'. Below these is a dropdown for 'TOTAL NUMBER OF PAYMENT PERIODS FOR THE YEAR*' with options 26 and 27. A 'PAYROLL CALCULATOR' button is present. A table lists employee details: TIN, DATE OF BIRTH, TAX CODE, RESIDENCE, EMPLOYMENT FINISH, and YEAR TO DATE NORMAL PAY. The 'SUBTOTAL' is 0.00. At the bottom are buttons for 'ADD EMPLOYEE', 'IMPORT', 'EXPORT', and 'DOWNLOAD TEMPLATE'. A 'CONFIRM' button is at the very bottom.

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY
No data					

SUBTOTAL 0.00



- Click “Add Employee” to provide pay-related information about an employee who was paid during that payment period. This will open another popup where the information can be entered.

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018 END DATE* 28/02/2018 PAYMENT DATE* 28/02/2018 PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YEAR TO DATE DIR. REM. & BONUS/OVERTIME
No data							
SUBTOTAL						0.00	

ADD EMPLOYEE IMPORT EXPORT DOWNLOAD TEMPLATE

CONFIRM

ADD EMPLOYEE

TIN* DATE OF BIRTH* DD/MM/YYYY TAX CODE* Select RESIDENCE* Select

EMPLOYMENT START* DD/MM/YYYY EMPLOYMENT FINISH* DD/MM/YYYY YEAR TO DATE NORMAL PAY* YEAR TO DATE DIR. REM. & BONUS/OVERTIME*

YEAR TO DATE REDUNDANCY PAYMENTS* YEAR TO DATE LUMP SUM PAYMENTS* YEAR TO DATE OTHER ONE-OFF PAYMENTS* YEAR TO DATE INCOME TAX*

YEAR TO DATE SRT* YEAR TO DATE ECAL* NORMAL PAY* DIRECTORS REMUNERATION*

BONUS/OVERTIME* REDUNDANCY PAYMENT APPROVAL NO. REDUNDANCY PAYMENT LUMP SUM PAYMENT APPROVAL NO.

CONFIRM



- Mandatory fields are indicated by an asterisk (*). If the user does not enter a mandatory field and clicks “Confirm”, an error message will be displayed.

ADD EMPLOYEE

TIN*	DATE OF BIRTH*	TAX CODE*	RESIDENCE*
2900011562	17/05/1997	Select	Resident
EMPLOYMENT START*	EMPLOYMENT FINISH*	YEAR TO DATE NORMAL PAY*	YEAR TO DATE DIR. REM. & BONUS/OVERTIME*
01/02/2018	28/02/2018	5,000.00	0.00
YEAR TO DATE REDUNDANCY PAYMENTS*	YEAR TO DATE LUMP SUM PAYMENTS*	YEAR TO DATE OTHER ONE-OFF PAYMENTS*	YEAR TO DATE INCOME TAX*
0.00	0.00	0.00	466.67
YEAR TO DATE SRT*	YEAR TO DATE ECAL*	NORMAL PAY*	DIRECTORS REMUNERATION*
0.00	0.00	5,000.00	0.00
BONUS/OVERTIME*	REDUNDANCY PAYMENT APPROVAL NO.	REDUNDANCY PAYMENT	LUMP SUM PAYMENT APPROVAL NO.
0.00			

CONFIRM

Error

Please fill all the mandatory fields

OK



- If the employee's TIN and Date of Birth as per TPOS do not match, an error message will be displayed. The user cannot proceed to the next step so the form needs to be saved. The taxpayer should immediately e-mail payevalidation@frcs.org.fj or info@frcs.org.fj or call our hotline on 1326 to get the issue rectified.

The screenshot shows the 'ADD EMPLOYEE' form in the TPOS system. The form contains various fields for employee information, including TIN, Date of Birth, Tax Code, Residence, Employment Start/End dates, and various tax-related amounts. An error message dialog box is displayed in the center of the screen, stating: "Error: Employee date of birth is incorrect for TIN 2900011562". The dialog box has an 'OK' button at the bottom. The background form is dimmed, showing fields like TIN (2900011562), Date of Birth (17/05/1998), Tax Code (Primary), Residence (Resident), Employment Start (01/02/2018), Employment Finish (28/02/2018), Year to Date Normal Pay (5,000.00), Year to Date Div. Rem. & Bonus/Overtime (0.00), Year to Date Redundancy Payments (0.00), Year to Date Income Tax (466.67), Year to Date SRT (0.00), Year to Date ECAL (0.00), Year to Date Normal Pay (5,000.00), Directors Remuneration (0.00), Redundancy Payment Approval No., Redundancy Payment, and Lump Sum Payment Approval No. At the bottom of the form, there are buttons for 'PREVIOUS STEP', 'CONFIRM', 'ADD NOTES', and 'SAVE'.

- Since the user in this case has opted for the tax liabilities to be calculated by the system, Income Tax, SRT and ECAL fields will be non-editable. These values will be automatically calculated by the system.



- Enter all mandatory information and click “Confirm”. The newly added record will get appended to the employee table.

ADD EMPLOYEE

YEAR TO DATE REDUNDANCY PAYMENTS*	YEAR TO DATE LUMP SUM PAYMENTS*	YEAR TO DATE OTHER ONE-OFF PAYMENTS*	YEAR TO DATE INCOME TAX*
0.00	0.00	0.00	466.67
YEAR TO DATE SRT*	YEAR TO DATE ECAL*	NORMAL PAY*	DIRECTORS REMUNERATION*
0.00	0.00	5,000.00	0.00
BONUS/OVERTIME*	REDUNDANCY PAYMENT APPROVAL NO.	REDUNDANCY PAYMENT	LUMP SUM PAYMENT APPROVAL NO.
0.00			
LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT APPROVAL NO.	OTHER ONE-OFF PAYMENT	FNPF DEDUCTION*
			400.00
CROSS-UP EMPLOYEE?			
NO			

CONFIRM

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018 END DATE* 28/02/2018 PAYMENT DATE* 28/02/2018 PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FJI DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YEAR TO DATE INCOME TAX
2900011562	17/05/1997	Primary	Resident	01/02/2018	28/02/2018	5,000.00	0.00
SUBTOTAL						5,000.00	0.00

ADD EMPLOYEE **IMPORT** **EXPORT** **DOWNLOAD TEMPLATE**

CONFIRM

- To another employee, click “Add Employee” again.



- If the employer has many employees, the user can download an Excel template by clicking the “Download Template” button and upload the completed file by clicking the “Import” button. Whenever a file is uploaded, it would overwrite all existing data on the table.

The screenshot shows the 'PAYROLL CALCULATOR' interface. At the top, it says 'PAYMENT PERIOD: MONTHLY'. Below this, there are four input fields: 'START DATE*' (01/02/2018), 'END DATE*' (28/02/2018), 'PAYMENT DATE*' (28/02/2018), and 'PAYMENT NO.*' (02). A note states 'PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS'. Below the note is a 'PAYROLL CALCULATOR' button. A table displays employee data with columns: TIN, DATE OF BIRTH, TAX CODE, RESIDENCE, EMPLOYMENT START, EMPLOYMENT FINISH, YEAR TO DATE NORMAL PAY, and YEAR TO DATE LUMP SUM PAY. The table contains one row of data for TIN 2900011562, born 17/05/1997, with a primary tax code, resident status, employment from 01/02/2018 to 28/02/2018, and a normal pay of 5,000.00. A 'SUBTOTAL' row shows a total normal pay of 5,000.00. At the bottom, there are buttons for 'ADD EMPLOYEE', 'IMPORT', 'EXPORT', and 'DOWNLOAD TEMPLATE'. A 'CONFIRM' button is at the very bottom.

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YEAR TO DATE LUMP SUM PAY
2900011562	17/05/1997	Primary	Resident	01/02/2018	28/02/2018	5,000.00	0.00
SUBTOTAL						5,000.00	0.00

The screenshot shows an Excel spreadsheet template for the payroll calculator. The columns are labeled as follows: A (TIN), B (DATE OF BIRTH), C (TAX CODE), D (RESIDENCE), E (EMPLOYMENT START), F (EMPLOYMENT FINISH), G (YEAR-TO-DATE NORMAL PAY), H (YEAR-TO-DATE DIR. REM. & BONUS/OVERTIME), I (YEAR-TO-DATE REDUNDANCY PAYMENTS), and J (YEAR-TO-DATE LUMP SUM PAYMENTS). The rows are numbered 1 through 20. The first row (row 1) contains the headers, and the subsequent rows (rows 2-20) are empty for data entry.

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR-TO-DATE NORMAL PAY	YEAR-TO-DATE DIR. REM. & BONUS/OVERTIME	YEAR-TO-DATE REDUNDANCY PAYMENTS	YEAR-TO-DATE LUMP SUM PAYMENTS



FIJI REVENUE AND CUSTOMS SERVICE

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018

END DATE* 28/02/2018

PAYMENT DATE* 28/02/2018

PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YTD
2900011562	17/05/1997	Primary	Resident	01/02/2018	28/02/2018	5,000.00	0.
SUBTOTAL						5,000.00	0.

ADD EMPLOYEE IMPORT EXPORT DOWNLOAD TEMPLATE

PREVIOUS STEP CONFIRM ADD NOTES SAVE

FIJI REVENUE AND CUSTOMS SERVICE

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018

END DATE* 28/02/2018

PAYMENT DATE* 28/02/2018

PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YTD
2900011517	26/11/1998	Primary	Resident	01/01/2018	31/01/2018	0.00	0.
2900011520	11/04/1995	Primary	Non Resident	01/01/2018	31/01/2018	0.00	0.
2900011533	09/01/1992	Secondary	Resident	01/01/2018	31/01/2018	0.00	0.
SUBTOTAL						0.00	0.

ADD EMPLOYEE IMPORT EXPORT DOWNLOAD TEMPLATE

PREVIOUS STEP CONFIRM ADD NOTES SAVE



- The system will also accept CSV files prepared as per the specifications provided by FRCS. Note that the date format in the CSV file must be in the format: YYYYMMDD.

Auto-Calculate Payday Report File Format (CSV)

First line is treated as the header and is not parsed into NTIS.

Item Description	Attribute	Field Size	Required/Optional	Notes
TIN	NUM	10	Required	With leading zeros if shorter than 10
Date of Birth	NUM	8	Required	Must be in format YYYYMMDD
Tax Code	RANGE	1	Required	Must be "P" or "S" (P for primary employment and S for secondary employment)
Residence	RANGE	1	Required	Must be "R" or "N" (R for resident and N for non-resident)
Employment Start	NUM	8	Required	Must be in format YYYYMMDD
Employment Finish	NUM	8	Required	Must be in format YYYYMMDD
Year-to-date Normal Pay	DEC	Max 15	Required	Total Normal Pay paid to date during the year, excluding current period
Year-to-date Dir. Rem. & Bonus/Overtime	DEC	Max 15	Required	Total Dir. Rem. & Bonus/Overtime paid to date during the year, excluding current period
Year-to-date Redundancy Payments	DEC	Max 15	Required	Total Redundancy Payments paid to date during the year on or after 1 August 2019, excluding current period, net of exempt amount
Year-to-date Lump Sum Payments	DEC	Max 15	Required	Total Lump Sum Payments paid to date during the year, excluding current period, net of exempt amount

- To edit the information about an employee, click the "Edit" icon for that employee.

FIJI REVENUE AND CUSTOMS SERVICE

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018

END DATE* 28/02/2018

PAYMENT DATE* 28/02/2018

PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FID DOLLARS

PAYROLL CALCULATOR

OFF PAYMENT NO.	OTHER ONE-OFF PAYMENT	FMP DEDUCTION	GROSS-UP EMPLOYEE?	INCOME TAX	SRT	ECL
		10.00	NO			
		15.00	YES			
		20.00	NO			
0.00		45.00		0.00	0.00	0.00

ADD EMPLOYEE

IMPORT

EXPORT

DOWNLOAD TEMPLATE

CONFIRM

PREVIOUS STEP

ADD NOTES

SAVE



- To delete an employee's records from the table, click the "Delete" icon for that employee.

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018

END DATE* 28/02/2018

PAYMENT DATE* 28/02/2018

PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FID DOLLARS

PAYROLL CALCULATOR

OFF-PAYMENT NO.	OTHER ONE-OFF PAYMENT	FMPY DEDUCTION	GROSS-UP EMPLOYEE?	INCOME TAX	SRT	ECL	
		10.00	NO				
		15.00	YES				
		20.00	NO				
		0.00	45.00	0.00	0.00	0.00	

ADD EMPLOYEE

IMPORT

EXPORT

DOWNLOAD TEMPLATE

PREVIOUS STEP

CONFIRM

ADD NOTES

SAVE



- If an employee is entered more than once, the system will show an error message.

PAYMENT PERIOD: MONTHLY

START DATE: 01/02/2018
END DATE: 28/02/2018
PAYMENT DATE: 28/02/2018
PAYMENT NO.: 02

PLEASE PROVIDE ALL MONETARY VALUES IN FID DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	TOTAL PAY
2900011546	23/02/1990	Secondary	Non Resident	01/02/2018	28/02/2018	0.00	0.00
2900011517	16/11/1998	Primary	Resident	01/02/2018	28/02/2018	0.00	0.00
2900011520	11/04/1995	Primary	Non Resident	01/02/2018	28/02/2018	0.00	0.00
2900011520	11/04/1995	Secondary	Resident	01/02/2018	28/02/2018	0.00	0.00
SUBTOTAL						0.00	0.00

ADD EMPLOYEE IMPORT EXPORT DOWNLOAD TEMPLATE

CONFIRM

View Messages

Employee TIN 2900011520 entered more than once.

PAYMENT PERIOD: MONTHLY

START DATE: 01/02/2018
END DATE: 28/02/2018
PAYMENT DATE: 28/02/2018
PAYMENT NO.: 02

PLEASE PROVIDE ALL MONETARY VALUES IN FID DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	TOTAL PAY
2900011546	23/02/1990	Secondary	Non Resident	01/02/2018	28/02/2018	0.00	0.00
2900011517	16/11/1998	Primary	Resident	01/02/2018	28/02/2018	0.00	0.00
2900011520	11/04/1995	Primary	Non Resident	01/02/2018	28/02/2018	0.00	0.00
2900011520	11/04/1995	Secondary	Resident	01/02/2018	28/02/2018	0.00	0.00
SUBTOTAL						0.00	0.00

ADD EMPLOYEE IMPORT EXPORT DOWNLOAD TEMPLATE

CONFIRM



- At any time during the Summary completion process, the user can click the “Save” button to save the form in draft status. The form can be accessed later from the “Forms in Progress” tile on the dashboard.

START DATE	END DATE	PAYMENT DATE	PAYMENT NO.	LIABILITY
01/02/2018	28/02/2018	28/02/2018	02	1,171.55

ADD PAYMENT PERIOD + REMOVE ALL PERIODS

CONTINUE TO NEXT STEP: "SUMMARY"

If you need any information about Taxation, please visit the FRCS website clicking here

Entity Details:
 Rabi Cement Pte Ltd
 +67922273839
 RABCEMENT@ORC.CO.M
 TIN: 2900022263
 Issue Date: 09/01/2020
 Branch: Rotuma

Tiles:
 FILING OBLIGATIONS
 FORMS IN PROGRESS
 FORMS SUBMITTED
 PAYMENT OBLIGATIONS
 CORRESPONDENCE
 REQUESTS
 CHANGE OF CIRCUMSTANCES
 ENGAGEMENT OF TAX AGENT

35



- The user can also add explanations and additional information related to the summary by clicking the “Add Notes” button.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039

40%

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

WEEKLY FORTNIGHTLY MONTHLY BI-MONTHLY

START DATE	END DATE	PAYMENT DATE	PAYMENT NO.	LIABILITY
01/02/2018	28/02/2018	28/02/2018	02	1,173.35

ADD PAYMENT PERIOD + REMOVE ALL PERIODS

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE

ADD NOTES

Old Notes

New Notes*

SAVE

PREVIOUS STEP ADD NOTES SAVE



Own Calculation Option

- The user may opt to provide self-calculated tax figures by selecting “I will provide tax liabilities by myself” on the “Filing Options” step.

The screenshot shows the 'Filing Options' step in the TPOS system. At the top, the header includes the Fiji Revenue and Customs Service logo, the form title 'PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039', and the user name 'Bula RAB CEMENT PTE LTD'. A progress bar indicates 20% completion. Below the header, there are five tabs: INSTRUCTIONS, FILING OPTIONS (active), PAYMENT PERIODS, SUMMARY, and DECLARATION. The main content area contains two sections. The first section asks 'Are you lodging a nil return for this period?' with radio buttons for YES and NO. The second section, titled 'Please select one of the options below:', has two radio buttons: 'I would like the system to calculate tax liabilities for me' and 'I will provide tax liabilities by myself'. The 'I will provide tax liabilities by myself' option is selected, indicated by a red triangle. Below these options is a green button labeled 'CONTINUE TO NEXT STEP: "PAYMENT PERIODS"'. At the bottom, there is a blue bar with a 'PREVIOUS STEP' button on the left and 'ADD NOTES' and 'SAVE' buttons on the right.

- From a user perspective, the only differences between this option and the System Calculation option are that under this option:
 - The user must calculate and provide Income Tax, SRT and ECAL liability for each employee.
 - The Excel template and the CSV specifications include additional columns/fields for Income Tax, SRT and ECAL.
- The rest of the return filing process is identical under both options.



Payroll Calculator

- To assist SMEs in processing their payroll using TPOS, the system has a built-in Payroll Calculator through which the employer can compute their employees' pay by entering the "Normal Hours", "Normal Rate", "Time and Half Hours" and "Double Time Hours" for the period.

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018

END DATE* 28/02/2018

PAYMENT DATE* 28/02/2018

PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FJD DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDENCE	EMPLOYMENT START	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	NO. Hrs
2900011517	26/11/1998	Primary	Resident	01/02/2018	28/02/2018	0.00	0.
2900011520	11/04/1995	Primary	Non Resident	01/02/2018	28/02/2018	0.00	0.
2900011533	09/01/1992	Secondary	Resident	01/02/2018	28/02/2018	0.00	0.
SUBTOTAL						0.00	0.

ADD EMPLOYEE **IMPORT** **EXPORT** **DOWNLOAD TEMPLATE**

PREVIOUS STEP **CONFIRM** ADD NOTES SAVE



FIJI REVENUE AND CUSTOMS SERVICE

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018 END DATE* 28/02/2018 PAYMENT DATE* 28/02/2018 PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FJD DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDEN	PAYROLL CALCULATOR	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YE
2900011517	26/11/1998	Primary	Reside	Normal Hours* 160	28/02/2018	0.00	0.
2900011520	11/04/1995	Primary	Non B	Normal Rate* 25	28/02/2018	0.00	0.
2900011533	09/01/1992	Secondary	Reside	Time and Half Hours* 20	28/02/2018	0.00	0.
SUBTOTAL				Double Time Hours* 30		0.00	0.

ADD EMPLOYEE IMPORT DOWNLOAD TEMPLATE

Time and Half Rate 37.50

COPY RESULT

PREVIOUS STEP ADD NOTES SAVE

- Click "Copy Result" to copy the calculated amount, place the cursor in the required cell and hit Ctrl + V to paste the calculated amount in the cell.

FIJI REVENUE AND CUSTOMS SERVICE

PAYMENT PERIOD: MONTHLY

START DATE* 01/02/2018 END DATE* 28/02/2018 PAYMENT DATE* 28/02/2018 PAYMENT NO.* 02

PLEASE PROVIDE ALL MONETARY VALUES IN FJD DOLLARS

PAYROLL CALCULATOR

TIN	DATE OF BIRTH	TAX CODE	RESIDEN	PAYROLL CALCULATOR	EMPLOYMENT FINISH	YEAR TO DATE NORMAL PAY	YE
2900011517	26/11/1998	Primary	Reside	25	28/02/2018	0.00	0.
2900011520	11/04/1995	Primary	Non B	Time and Half Hours* 20	28/02/2018	0.00	0.
2900011533	09/01/1992	Secondary	Reside	Double Time Hours* 30	28/02/2018	0.00	0.
SUBTOTAL				Time and Half Rate 37.50			

ADD EMPLOYEE IMPORT DOWNLOAD TEMPLATE

Double Time Rate 50.00

TOTAL WAGE: 6250.00

COPY RESULT

PREVIOUS STEP ADD NOTES SAVE



Missing Employees

- Once all payment periods have been saved, the user can continue to the next step by clicking “Continue to Next Step: Summary”.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000059 Bula RAB CEMENT PTE LTD

40%

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

WEEKLY FORTNIGHTLY MONTHLY BI-MONTHLY

START DATE	END DATE	PAYMENT DATE	PAYMENT NO.	LIABILITY
01/02/2018	28/02/2018	28/02/2018	02	1,171.55

ADD PAYMENT PERIOD + REMOVE ALL PERIODS

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



- The system will now check whether all the employees who were present in the previous period's Summary are also present in the current period's Summary. If any employee is missing, the user will be required to specify the reason why the employee is missing.

FIJI REVENUE AND CUSTOMS SERVICE

REASON FOR CHANGE

WE DETECTED THAT SOME EMPLOYEES WHO WERE ON THE PREVIOUS PERIOD'S SUMMARY ARE MISSING IN THIS PERIOD'S SUMMARY. PLEASE SPECIFY THE REASON FOR THIS CHANGE.

TIN	NAME	REASON
2900011546	Ms. Rusila Tamoi	Select

PREVIOUS STEP CONFIRM ADD NOTES SAVE

- Select the reason from the dropdown and click “Confirm” to proceed.



FIJI REVENUE AND CUSTOMS SERVICE

REASON FOR CHANGE

WE DETECTED THAT SOME EMPLOYEES WHO WERE ON THE PREVIOUS PERIOD'S SUMMARY ARE MISSING IN THIS PERIOD'S SUMMARY. PLEASE SPECIFY THE REASON FOR THIS CHANGE.

TIN	NAME	REASON
2900011546	Ms. Rusila Tamoi	▶ Employment terminated ▼

PREVIOUS STEP

▶ CONFIRM

ADD NOTES

SAVE



Summary

- The summary step consists of the principal tax payable and late lodgment penalties (LLP), which would apply if the Summary is filed after the due date. LLP is based on the tax payable for the period.
 - If the “Tax Payable” for the period is zero, LLP of FJD 1 per day will be calculated.
 - If the “Tax Payable” for the period is not zero, LLP of 20% and 5% per month (after one month) of the tax payable, will be calculated.
- The summary table would display the following:
 - Tax Payable = Sum of Income Tax, SRT and ECAL payable for the period
 - Total Late Lodgment Penalty = Sum of LLPs payable for the period
 - Total Payable = Sum of Tax Payable and Total Late Lodgment Penalty
 - Credits Available = If the employer has made any on-account payments for the period before filing the Summary, such amount will be prepopulated in this field.
 - Net Payable = Total Payable less Credits Available

The screenshot shows the 'SUMMARY' step of the tax filing process. The header includes the service name, form number 102000000039, and the taxpayer name 'Bula RAB CEMENT PTE LTD'. A progress bar indicates 60% completion. Navigation tabs for INSTRUCTIONS, FILING OPTIONS, PAYMENT PERIODS, SUMMARY (active), and DECLARATION are visible.

LIABILITY

NORMAL PAY	DIRECTORS REMUNERATION	BONUS/OVERTIME	REDAUNDANCY PAYMENT	LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT	INCOME TAX	SRT	ECAL
10,500.00	0.00	0.00	0.00	0.00	0.00	2,173.33	0.00	0.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	434.67
Penalty (5% Of Tax Payable Per Month)	2,590.66

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
2,173.33	2,825.33	4,998.66	0.00	4,998.66

** DOES NOT INCLUDE LATE PAYMENT PENALTIES. LATE PAYMENT PENALTIES WILL APPLY IN ACCORDANCE WITH THE TAX ADMINISTRATION ACT 2009, IF PAYMENT IS MADE AFTER THE DUE DATE.

CONTINUE TO NEXT STEP: "DECLARATION"

Navigation buttons at the bottom: PREVIOUS STEP, ADD NOTES, and SAVE.



- Click “Continue to Next Step: Declaration” to proceed to the final step of the Summary.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039 Bula RAB CEMENT PTE LTD

60%

INSTRUCTIONS

FILING OPTIONS

PAYMENT PERIODS

SUMMARY

DECLARATION

LIABILITY

NORMAL PAY	DIRECTORS REMUNERATION	BONUS/OVERTIME	REDUNDANCY PAYMENT	LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT	INCOME TAX	SET	ECAL
10,500.00	0.00	0.00	0.00	0.00	0.00	2,173.33	0.00	0.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	434.67
Penalty (5% Of Tax Payable Per Month)	2,390.66

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
2,173.33	2,825.33	4,998.66	0.00	4,998.66

** DOES NOT INCLUDE LATE PAYMENT PENALTIES. LATE PAYMENT PENALTIES WILL APPLY IN ACCORDANCE WITH THE TAX ADMINISTRATION ACT 2009, IF PAYMENT IS MADE AFTER THE DUE DATE.

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP

ADD NOTES

SAVE



Declaration

- On the “Declaration” step, TIN will be prepopulated if the employer is a sole trader. If the employer is not a sole trader, the TIN of the person filing the return and their designation must be provided.

The screenshot shows the 'Declaration' step of the TPOS system. At the top, the header includes the Fiji Revenue and Customs Service logo, the text 'FIVE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000059', and the user 'Bula RABI CEMENT PTE LTD'. A progress bar shows 80% completion. Below the header is a navigation bar with icons for INSTRUCTIONS, FILING OPTIONS, PAYMENT PERIODS, SUMMARY, and DECLARATION (which is highlighted). The main content area has two input fields: 'TIN*' with a red arrow icon and 'Designation*' with a dropdown menu. Below these is a 'General Attachment' section with an 'UPLOAD DOCUMENT' button and a question mark icon. A declaration statement follows: 'I declare that this is the correct assessment of my employees' Income Tax, SRT and ECAL liability for the period.' Below this is a warning: 'It is a serious offence to provide false information to the chief executive officer.' At the bottom, there is a 'PREVIOUS STEP' button and 'ADD NOTES' and 'SAVE' buttons.



- Tick the declaration checkbox to declare that the information provided is correct.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039 **Bula RABU CEMENT PTE LTD**

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION 80%

TIN^a 2900011562 Designation^a Accountant

Full Name: Roela Radinyavuni
Lodgement Date: 13/01/2020

General Attachment
UPLOAD DOCUMENT

☐ I declare that this is the correct assessment of my employees' Income Tax, SRT and ECAL liability for the period.
It is a serious offence to provide false information to the chief executive officer.

PREVIOUS STEP ADD NOTES SAVE

- The “Submit” button will be displayed to the user only when the declaration step has been completed. Clicking the “Submit” button would complete the filing process.



FIJI REVENUE AND
CUSTOMS SERVICE

PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039

Bula RABU CEMENT PTE LTD

INSTRUCTIONS

FILING OPTIONS

PAYMENT PERIODS

SUMMARY

DECLARATION

TIN*

2900011562

Designation*

Accountant

Full Name: Roela Radinyavuni

Lodgement Date: 13/01/2020

General Attachment

UPLOAD DOCUMENT

☒ I declare that this is the correct assessment of my employees' Income Tax, SRT and ECAL liability for the period.

It is a serious offence to provide false information to the chief executive officer.

PREVIOUS STEP

SUBMIT

ADD NOTES

SAVE



- The user can download the “Return Filing Confirmation” by clicking the respective icon on the “Acknowledgement” screen.





Please address all correspondence to:
The Chief Executive Officer
Fiji Revenue and Customs Service
Private Mail Bag Suva Fiji
T +679 324 3000 F +679 331 5537
info@frcs.org.fj frcs.org.fj



**FIJI REVENUE AND
CUSTOMS SERVICE**

PAYE Periodic Summary (Consolidated) Filing Confirmation

Filing Confirmation Number: 102000000039

TIN: 2900022263

Name: RABI CEMENT PTE LTD



We acknowledge the receipt of your **PAYE Periodic Summary (Consolidated)**.

The details of your lodgement are as follows. However, if the information provided is found to be incomplete or insufficient, the return may be amended by FRCS.

Tax Account Number:	29000222630200
Period:	01/02/2018 - 28/02/2018
Due Date:	29/03/2018
Lodgement Date:	13/01/2020
Income Tax Assessment:	FJD 2,173.33
SRT Assessment:	FJD 0.00

- When the form is processed, the tax liabilities and LLP, if any, will be posted to the employer's PAYE account.



Migrated Periods

- The steps explained above apply to the PAYE Periodic Summary that will be used from the go-live date of PAYE on TPOS. For periods prior to go-live, the current “EMS file” format will be used.
- If the user is filing a Summary for December 2020 or an earlier period, the steps to be followed and the screens will be different.

FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula RABI CEMENT PTE LTD

Rabi Cement Pte Ltd
+6792273839
RABICEMENT@ORG.CO.M

Select tax return Select period Select status Sort by:

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)	January 2016	29/02/2016	Overdue
PAYE Periodic Summary (Consolidated)	February 2016	31/03/2016	Overdue
PAYE Periodic Summary (Consolidated)	March 2016	29/04/2016	Overdue
PAYE Periodic Summary (Consolidated)	April 2016	31/05/2016	Overdue
PAYE Periodic Summary (Consolidated)	May 2016	30/06/2016	Overdue
PAYE Periodic Summary (Consolidated)	June 2016	29/07/2016	Overdue

If your filing obligation does not appear above, create the obligation here.

Select tax return Select year **CREATE**

- The steps required for migrated periods are explained below.



Instructions

- The user is expected to read the instructions and check the declaration checkbox to proceed.

The screenshot shows the 'INSTRUCTIONS' step of a tax filing process. The header includes the Fiji Revenue and Customs Service logo, the title 'PAYE Periodic Summary (Consolidated) - January 2016', and the taxpayer name 'Bula RABU CEMENT PTE LTD'. A progress bar at the top shows '0%' and five steps: INSTRUCTIONS, FILING OPTIONS, EMS FILE, SUMMARY, and DECLARATION. The main content area contains the following text:

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Please ensure that you use the correct TIN for all employees. Under Section 52(1) of the Tax Administration Act, a person who uses a false Taxpayer Identification Number on any tax return or document prescribed or used for the purposes of a tax law commits an offence and is liable to a fine not exceeding FJD 25,000 or to imprisonment for a term not exceeding 24 months or to both a fine and imprisonment.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file or pay late.
- The information you provide in this application will be kept strictly confidential.

Below the instructions is a declaration checkbox with the text: ☐ I declare that I have read and understood the instructions above.

At the bottom of the instructions section is a green button with a checkmark icon and the text: 'CONTINUE TO NEXT STEP: "FILING OPTIONS"'.

The footer of the screen contains two icons: 'ADD NOTES' and 'SAVE'.



Filing Options

- The user must specify whether they wish to file a nil return for the period. If it is a nil return, a reason must be specified. If not, the user must complete the “EMS File” step.

The screenshot shows the 'Filing Options' step in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the text 'PAYE Periodic Summary (Consolidated) - January 2016 - Form Number 102000000042', and the user name 'Bula RABI CEMENT PTE LTD'. A progress bar shows 20% completion. The navigation menu includes 'INSTRUCTIONS', 'FILING OPTIONS' (active), 'EMS FILE', 'SUMMARY', and 'DECLARATION'. The main content area asks 'Are you lodging a nil return for this period?' with radio buttons for 'YES' and 'NO'. The 'NO' option is selected. Below the question is a green button labeled 'CONTINUE TO NEXT STEP: "EMS FILE"'. The footer contains a 'PREVIOUS STEP' button and 'ADD NOTES' and 'SAVE' buttons.



EMS File

- Unlike the process for the New PAYE form, the user will not be required to define payment periods when filing PAYE Periodic Summary for a migrated period. The format of the return is identical to the EMS file which was previously used.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - January 2016 - Form Number 103000000043 Bufo RABU CEMENT PTE LTD

40%

INSTRUCTIONS FILING OPTIONS EMS FILE SUMMARY DECLARATION

PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS

TIN*	EMPY NO.*	TAX CODE*	EMPLOYMENT START*	EMPLOYMENT FINISH*	EMPLOYMENT INCOME	REDUNDANCY PAYMENT
No data						
0					0.00	0.00

ADD EMPLOYEE IMPORT EMS FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



- Fill in the Summary on the screen or upload a completed template. The user must calculate and provide tax liabilities for all employees since the system would not automatically calculate the figures on returns for migrated periods.

FIJI REVENUE AND CUSTOMS SERVICE PWT Periodic Summary (Consolidated) - January 2016 - Form Number 102000000043 *Bula RAB CEMENT PTE LTD*

INSTRUCTIONS FILING OPTIONS EMS FILE SUMMARY DECLARATION

PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS

TIN*	EMP NO.*	TAX CODE*	EMPLOYMENT START*	EMPLOYMENT END*	EMPLOYMENT INCOME	REDUNDANCY PAYMENT
2900013474	MN329586020	Primary	01/01/2016	31/01/2016	300.00	0.00
2900013487	MN373984570	Primary	01/01/2016	31/01/2016	400.00	0.00
2900013490	MN30998110C	Primary	01/01/2016	31/01/2016	500.00	0.00
3					1,200.00	0.00

ADD EMPLOYEE IMPORT EMS FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



Summary

- This step shows a summary of the information entered in the “EMS File” step, together with LLPs, if any.

The screenshot displays the 'Summary' step of the TPOS interface. The top navigation bar includes 'INSTRUCTIONS', 'FILING OPTIONS', 'EMS FILE', 'SUMMARY' (active), and 'DECLARATION'. A progress bar indicates 60% completion. The user is identified as 'Bula RABU CEMENT PTE LTD'.

LIABILITY

DESCRIPTION	AMOUNT(FJD)
Total Income Tax	66.00
Total SRT	18.00
Total ECAL	0.00
Total	84.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	16.80
Penalty (5% Of Tax Payable Per Month)	100.80

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
84.00	117.60	201.60	0.00	201.60

Navigation buttons at the bottom: PREVIOUS STEP, ADD NOTES, SAVE.



Declaration

- Fill in the declaration and click “Submit” to complete the filing process.

The screenshot shows the 'DECLARATION' step of the PAYE Periodic Summary filing process. The header includes the Fiji Revenue and Customs Service logo, the form title 'PAYE Periodic Summary (Consolidated) - January 2016 - Form Number 102000000042', and the taxpayer name 'Bula RABU CEMENT PTE LTD'. A progress bar at the top indicates 80% completion, with steps: INSTRUCTIONS, FILING OPTIONS, EMS FILE, SUMMARY, and DECLARATION. The form contains fields for 'TIN*' (2900011562) and 'Designation*' (Accountant). Below these, it shows 'Full Name: Roela Radinyavuni' and 'Lodgement Date: 13/01/2020'. There is an 'UPLOAD DOCUMENT' button with a question mark icon. A declaration checkbox is checked, stating: 'I declare that this is the correct assessment of my employees' Income Tax, SRT and ECAL liability for the period.' Below this is a warning: 'It is a serious offence to provide false information to the chief executive officer.' At the bottom, there are buttons for 'PREVIOUS STEP', 'SUBMIT', 'ADD NOTES', and 'SAVE'.



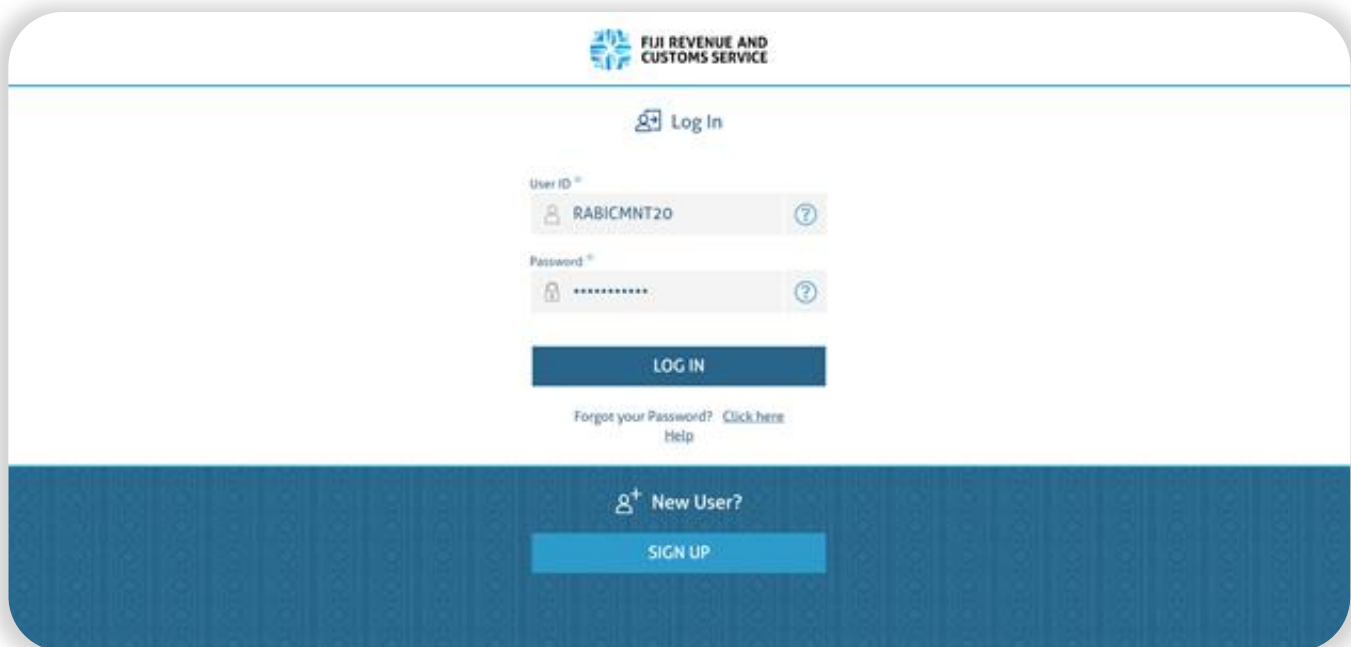
[Back to Index](#)



Amendment via TPOS

To amend a PAYE Periodic Summary via TPOS, taxpayers must perform the following steps.

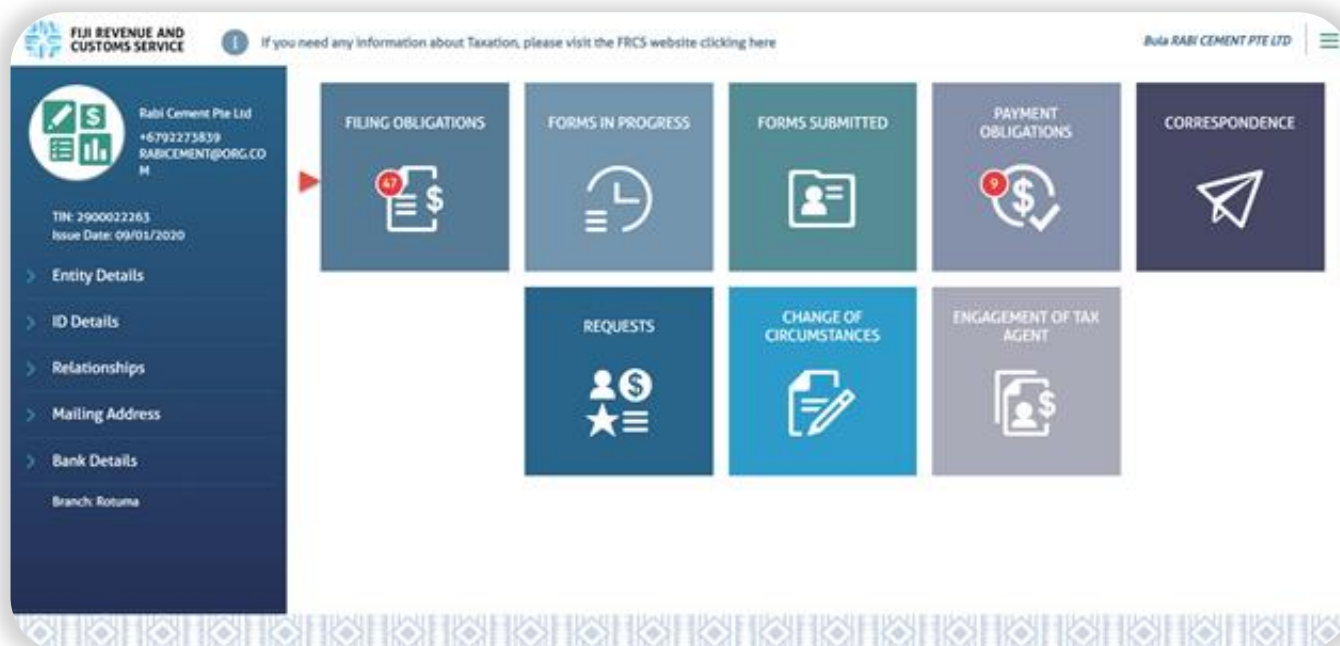
- Login to TPOS using the following link
<https://tpos.fracs.org.fj/taxpayerportal#/Logon> using the taxpayer's login credentials.



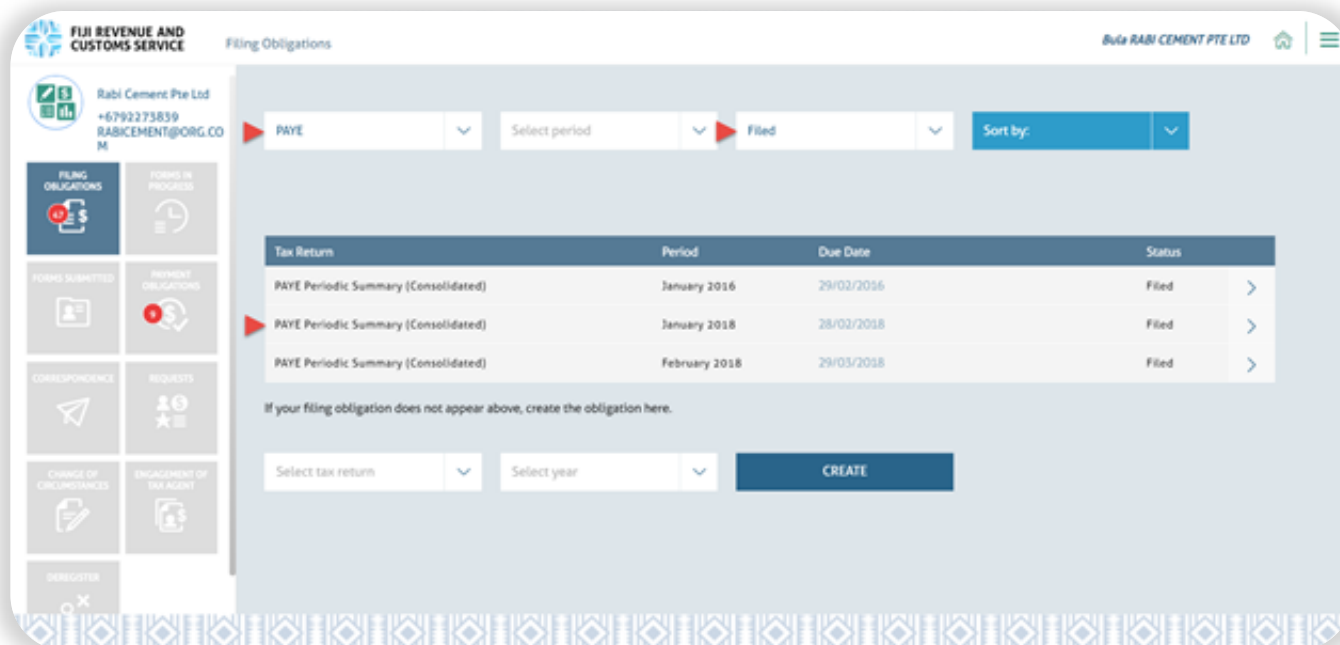
The screenshot shows the TPOS login interface. At the top, the Fiji Revenue and Customs Service logo is displayed. Below it, there is a 'Log In' button. The login form consists of two input fields: 'User ID' with the value 'RABICMNT20' and 'Password' with masked characters. Below the password field is a 'LOG IN' button. A link for 'Forgot your Password? Click here Help' is located below the login button. At the bottom, there is a 'New User?' link and a 'SIGN UP' button.



- On the dashboard, click on the “Filing Obligations” tile.



- Click the PAYE Periodic Summary which you wish to amend. The user can use the filters to search for the correct Summary.





- The PAYE Periodic Summary for the period will be displayed in read-only mode. To amend the Summary, click the “Amend” button at the bottom right hand corner.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - January 2018 - Form Number 102000000058 Bula RAB CEMENT PTE LTD 100%

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Please use the spreadsheet template provided to prepare your EMS. Do NOT use your own template or the old EMS file templates.
- The old method of sending a Notepad file to FRCS via email has now been discontinued. FILES SENT VIA EMAIL WILL NOT BE ACCEPTED.
- You may submit tax figures computed by yourself or use the built-in PAYE calculator to compute the tax figures. If you choose to use the built-in calculator, you will be required to provide your employees' pay details for each of your pay period separately.
- As per Section 8(a) of the Tax Administration Act, a tax return in the approved form completed and filed electronically by a taxpayer is a self assessment return even if the form includes pre-filled information provided by the CEO or the calculation of the tax payable or any other amount is made electronically as information is inserted into the form.
- Please ensure that you use the correct TIN for all employees. Under Section 52(s) of the Tax Administration Act, a person who uses a false Taxpayer Identification Number on any tax return or document prescribed or used for the purposes of a tax law commits an offence and is liable to a fine not exceeding FJD 25,000 or to imprisonment for a term not exceeding 24 months or to both a fine and imprisonment.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file or pay late.

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

AMEND

- When the user clicks “Amend”, a popup message would prompt the user to provide the reason for amending the Summary.



FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - January 2018 - Form Number 102000000018 **Bula RAK CEMENT PTE LTD**

INSTRUCTIONS FILING OPTIONS PAYMENT PERIODS SUMMARY DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Please use the spreadsheet template provided to complete.
- The old method of sending a Notepad file to FRCs NOT BE ACCEPTED.
- You may submit tax figures computed by yourself, choose to use the built-in calculator, you will be required to pay separately.
- As per Section 8(a) of the Tax Administration Act, by a taxpayer is a self assessment return even if it calculation of the tax payable or any other amount.
- Please ensure that you use the correct TIN for all person who uses a false Taxpayer Identification for purposes of a tax law constitutes an offence and is punishable not exceeding 36 months or to both a fine and imprisonment.
- Late Lodgement Penalties and Late Payment Penalties apply late.

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

AMEND

Reason for Amendment

Reason*

Missing employee

Wrongly reported employee

Incorrect/incomplete wages/tax figures

Missing payment period

CANCEL



- If the “Reason for Amendment” is kept blank, an error message will be displayed.

The screenshot shows the TPOS interface with a modal dialog box titled "Error". The dialog contains the text "Please Select Reason for Amendment." and two buttons: "OK" and "CANCEL". The background interface shows the "Reason for Amendment" dropdown menu is empty.

- Select the reason from the dropdown and click “OK”.

The screenshot shows the TPOS interface with a modal dialog box titled "Reason for Amendment". The dialog contains a dropdown menu labeled "Reason*" with the selected option "Wrongly reported emplc". Below the dropdown are two buttons: "OK" and "CANCEL". The background interface shows the "Reason for Amendment" dropdown menu is populated with the selected option.



- After the user selects the reason for amendment and clicks “OK”, the form will become editable. Change all the required details on the Summary.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - January 2018 - Form Number 102000000038 *Bula RAB CEMENT PTE LTD* 100%

INSTRUCTIONS **FILING OPTIONS** **PAYMENT PERIODS** **SUMMARY** **DECLARATION**

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

Are you lodging a nil return for this period?
☐ YES ☒ NO

Please select one of the options below:
☒ I would like the system to calculate tax liabilities for me
☐ I will provide tax liabilities by myself

WEEKLY FORTNIGHTLY **MONTHLY** BI-MONTHLY

START DATE	END DATE	PAYMENT DATE	PAYMENT NO.	LIABILITY
01/01/2018	31/01/2018	31/01/2018	01	2,090.00

ADD PAYMENT PERIOD **+** **REMOVE ALL PERIODS** **+**

ADD NOTES

- If the user attempts to change a payable return to a nil return, a confirmation message will be displayed, with an "OK" and a "Cancel" option.

FIJI REVENUE AND CUSTOMS SERVICE PAYE Periodic Summary (Consolidated) - January 2018 - Form Number 102000000038 *Bula RAB CEMENT PTE LTD* 100%

INSTRUCTIONS **FILING OPTIONS** **PAYMENT PERIODS** **SUMMARY** **DECLARATION**

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

Are you lodging a nil return for this period?
☒ YES ☐ NO

Please select one of the options below:
☒ I would like the system to calculate tax liabilities for me
☐ I will provide tax liabilities by myself

WEEKLY FORTNIGHTLY **MONTHLY** BI-MONTHLY

START DATE	END DATE	PAYMENT DATE	PAYMENT NO.	LIABILITY
01/01/2018	31/01/2018	31/01/2018	01	2,090.00

ADD PAYMENT PERIOD **+** **REMOVE ALL PERIODS** **+**

ADD NOTES

Confirmation
All saved data will be cleared. Are you sure you want to file a nil return?
OK **CANCEL**



- Late lodgment penalties, if any, will be recalculated based on the new figures and the amount will be updated in summary table.

LIABILITY

NORMAL PAY	DIRECTORS REMUNERATION	BONUS/OVERTIME	REDAUNCIANCY PAYMENT	LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT	INCOME TAX	SET	ECAL
13,000.00	0.00	0.00	0.00	0.00	0.00	2,090.00	0.00	0.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	418.00
Penalty (5% Of Tax Payable Per Month)	2,299.00

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
2,090.00	2,717.00	4,807.00	0.00	4,807.00

** DOES NOT INCLUDE LATE PAYMENT PENALTIES. LATE PAYMENT PENALTIES WILL APPLY IN ACCORDANCE WITH THE TAX ADMINISTRATION ACT 2009, IF PAYMENT IS MADE AFTER THE DUE DATE.

ADD NOTES

- After bringing the necessary changes, navigate to the Declaration step and submit the amendment after filling in all the required details. It is mandatory to upload "Evidence to support amendment".



FIJI REVENUE AND CUSTOMS SERVICE

PAYE Periodic Summary (Consolidated) - January 2018 - Form Number 102000000038

Bula RABU CEMENT PTE LTD

100%

INSTRUCTIONS

FILING OPTIONS

PAYMENT PERIODS

SUMMARY

DECLARATION

TIN*

2900011562

Designation*

Accountant

Full Name: Roela Radinyavuni

Lodgement Date: 10/01/2020

General Attachment

Evidence to support amendment*

UPLOAD DOCUMENT

▶

UPLOAD DOCUMENT

☒ I declare that this is the correct assessment of my employees' Income Tax, SRT and ECAL liability for the period.

It is a serious offence to provide false information to the chief executive officer.

SUBMIT

ADD NOTES



- The user can download the “Return Filing Confirmation” by clicking the respective icon on the “Acknowledgement” screen.



Please address all correspondence to:
The Chief Executive Officer
Fiji Revenue and Customs Service
Private Mail Bag Suva Fiji
T +679 324 3000 F +679 331 5537
info@frcs.org.fj frcs.org.fj



FIJI REVENUE AND CUSTOMS SERVICE

Application to Amend PAYE Periodic Summary (Consolidated)

Filing Confirmation Number: 102000000038

TIN: 2900022263

Name: RABI CEMENT PTE LTD

We acknowledge the receipt of your application to amend PAYE Periodic Summary (Consolidated).
We will review your application and communicate our decision in due course.

Tax Account Number: 29000222630200

Period: 01/01/2018 - 31/01/2018

Date of Application: 13/01/2020



- When the amendment request is submitted, the status of the return will be shown as “Under Review”, until the amendment is either approved or rejected by FRCS.

FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula RABI CEMENT PTE LTD

Rabi Cement Pte Ltd
+6792273839
RABCEMENT@ORG.CO.M

FILING OBLIGATIONS **FORMS IN PROGRESS**
FORMS SUBMITTED **PENDING OBLIGATIONS**
CORRESPONDENCE **REQUESTS**
CHANGE OF CIRCUMSTANCES **ENGAGEMENT OF TAX AGENT**
DEREGISTER

PAYE Select period All Sort by:

Tax Return	Period	Due Date	Status
PAYE Periodic Summary (Consolidated)	November 2017	29/12/2017	Overdue
PAYE Periodic Summary (Consolidated)	December 2017	31/01/2018	Overdue
PAYE Periodic Summary (Consolidated)	January 2018	28/02/2018	Under Review
PAYE Periodic Summary (Consolidated)	February 2018	29/03/2018	Filed
PAYE Periodic Summary (Consolidated)	March 2018	30/04/2018	Overdue
PAYE Periodic Summary (Consolidated)	April 2018	31/05/2018	Overdue

If your filing obligation does not appear above, create the obligation here.

Select tax return Select year **CREATE**



Need More Assistance

For more information, access our Webinar & Tutorial videos on the FRCS website or through these links <https://www.frscs.org.fj/our-services/taxpayer-online-service-tpos/tpos-tutorial-videos/> and <https://www.frscs.org.fj/our-services/taxpayer-online-service-tpos/webinar-sessions/>