

Provisional Tax Certificate of Exemption

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

This document covers: Submission of request for Provisional Tax Certificate of Exemption (PT COE) from the taxpayer portal and checking validity of PT COE.

Any taxpayer who carries on business in Fiji is eligible to request for PT COE. COEs are issued under regulation 3A of the Income Tax (Collection of Provisional Tax) Regulations 2016. COE helps businesses that have tight cash flows.

In order to prevent the Payer from withholding Provisional Tax from gross amount of payment of specific nature, the Payee requests for COE, this exempts them from applicable Provisional Tax. That is, the Payer shall not deduct Provisional Tax when effecting payment to Payee.

The application will follow an approval process whereby, once the application is submitted, it will be triggered to an officer for review and approval based on compliance check conducted prior to request submission.

A PT COE is issued to the taxpayer (Payee) only upon the latter's request. The COE may be revoked by FRCS if a person is found to have purposely provided either materially incomplete or false information when making the application. COE may also be revoked if the taxpayer dishonors a payment arrangement made with Debt Management Unit (DMU).

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PT Certificate of Exemption by Taxpayer

Log-In

The taxpayer needs to access TPOS via the public link

<https://tpos.frcs.org.fj/taxpayerportal#/Logon>, enter valid user credentials and click on the Log-In button.



The screenshot shows the TPOS Log In page. At the top, the Fiji Revenue and Customs Service logo is displayed. Below it, the text "Log In" is shown next to a user icon. The page features two input fields: "User ID" with the value "HITEN2020" and "Password" with masked characters. A red arrow points to the "LOG IN" button. Below the button, there is a link for "Forgot your Password?" and a "Help" link. At the bottom, there is a "New User?" link and a "SIGN UP" button.



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





In this section, taxpayer will have multiple types of taxpayer requests. The taxpayer is required to select the main category as 'Certificates' and then choose the tile 'Request for Provisional Tax Certificate of Exemption'.



The taxpayer will be navigated to the PT COE application, which will be mainly divided into the following steps:

1. **Instructions** – Taxpayer is required to declare that they have read and understood the instructions before they can proceed to the next step of the application.
2. **Reason of Request** – In this step, the taxpayer must provide the reason for requesting a COE.
3. **Declaration** – Taxpayer needs to declare that information provided in this application is true and correct. The 'Submit' button will only be available after the declaration is completed.

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Instructions

If the Taxpayer already has a valid PT Certificate of Exemption, they would not be able to apply for the same until the existing Certificate expires. An error message will be displayed and the taxpayer will not be able to proceed.

FIJI REVENUE AND CUSTOMS SERVICE Request for PT Certificate of Exemption *Bula HITEN*

0%

INSTRUCTIONS **REASON OF REQUEST** **DECLARATION**

- If the person is a provisional taxpayer (advance taxpayer), the person must have:
 - either paid all of their provisional tax (advance tax); or
 - made satisfactory arrangements for payment; and
 - be tax compliant.
- The processing time is within 1-3 working days and this will depend on the applicant's compliance level.
- Our decision will be based on the facts available at the time of processing.
- A COE may be withdrawn by written notice to the certificate holder if the conditions under which the COE was issued are not met.
- The person can request for a review of tax decision to decline a request or to withdraw a COE.

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

CONTINUE TO NEXT STEP: "REASON OF REQUEST"

ADD NOTES **SAVE**

Once the declaration checkbox is checked, the taxpayer can proceed to the next section by clicking on "Continue to Next Step: 'REASON OF REQUEST'".



Reason for Request

It is mandatory for the taxpayer to furnish the reason for requesting Provisional Tax Certificate of Exemption. If left blank, appropriate error message will be displayed to the taxpayer when trying to navigate to next section.

The screenshot shows the 'Request for PT Certificate of Exemption' form. At the top, the header includes the Fiji Revenue and Customs Service logo, the text 'Request for PT Certificate of Exemption', and the user name 'Bula HITEN'. A progress bar indicates 33% completion. Below the header, there are three tabs: 'INSTRUCTIONS', 'REASON OF REQUEST' (which is active), and 'DECLARATION'. The 'REASON OF REQUEST' section contains a label 'Reason for requesting Certificate of Exemption*' with a red arrow pointing to a text input field. The input field contains the text 'I wish to apply for Provisional Tax Certificate of Exemption'. Below this, there is a 'Supporting Documents' section with an 'ATTACHMENTS' button and a help icon. At the bottom of the form, there is a green button labeled 'CONTINUE TO NEXT STEP: "DECLARATION"'. The footer of the form includes a 'PREVIOUS STEP' button, an 'ADD NOTES' button, and a 'SAVE' button.



It is optional for the Taxpayer to upload Supporting Documents. The taxpayer will be required to save the form, if previously not done, prior to uploading any documents. A unique Form Reference Number will be generated when the form is saved for the first time.

The screenshot displays the 'Request for PT Certificate of Exemption - Form Number 320000003419' in the TPOS system. The progress bar indicates 33% completion. The 'REASON OF REQUEST' step is active, showing a text area with the entry 'I wish to apply for Provisional Tax Certificate of Exemption'. Below this is a 'Supporting Documents' section with an 'ATTACHMENTS' button and a help icon. A green button labeled 'CONTINUE TO NEXT STEP: "DECLARATION"' is visible. A blue box confirms 'Form: 320000003419 saved successfully'. The bottom navigation bar includes 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE' (with a red notification badge '1'). The top right shows the user 'Bula HITEN' and navigation icons.

Once the taxpayer has provided the mandatory details, they can proceed to the next section by clicking on "Continue to Next Step: 'DECLARATION'".



Declaration

On 'Declaration' screen; if the taxpayer is an individual, the taxpayer's Full Name and Lodgement Date (defaulted to the current system date) will be auto populated.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for PT Certificate of Exemption - Form Number
320000003419 *Bula HITEN*

67%

INSTRUCTIONS **REASON OF REQUEST** **DECLARATION**

Full Name: HITEN RAJVANSHI
Lodgement Date: 23/09/2020

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

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

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



If the taxpayer is a non-individual, then the TIN of the taxpayer 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 Lodgement Date (defaulted to the current system date) will be auto populated.

The screenshot shows the 'Request for PT Certificate of Exemption' form in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the form title, and the form number 230000008876. A progress bar indicates 67% completion. The form is divided into three sections: INSTRUCTIONS, REASON OF REQUEST, and DECLARATION. The REASON OF REQUEST section is active, showing the TIN as 2900025259 and the Designation as Company Secretary. The Full Name is SITIA RATU and the Lodgement Date is 23/09/2020. A declaration checkbox is present, and a warning message states: 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The bottom navigation bar includes buttons for PREVIOUS STEP, ADD NOTES, and SAVE.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for PT Certificate of Exemption - Form Number
230000008876

Bula M/S GRID STONES

67%

INSTRUCTIONS REASON OF REQUEST DECLARATION

TIN* 1 2900025259

Designation* 2 Company Secretary

Full Name: SITIA RATU 3
Lodgement Date: 23/09/2020

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

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

PREVIOUS STEP ADD NOTES SAVE



Taxpayer needs to check the 'Declaration Checkbox' to declare information provided by the taxpayer is correct. The 'Submit' button will only be enabled and displayed to the taxpayer after the details on the 'Declaration' section is provided.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for PT Certificate of Exemption - Form Number
320000003419 *Bula HITEN*

67%

INSTRUCTIONS **REASON OF REQUEST** **DECLARATION**

Full Name: HITEN RAJIVANSHI
Lodgement Date: 23/09/2020

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

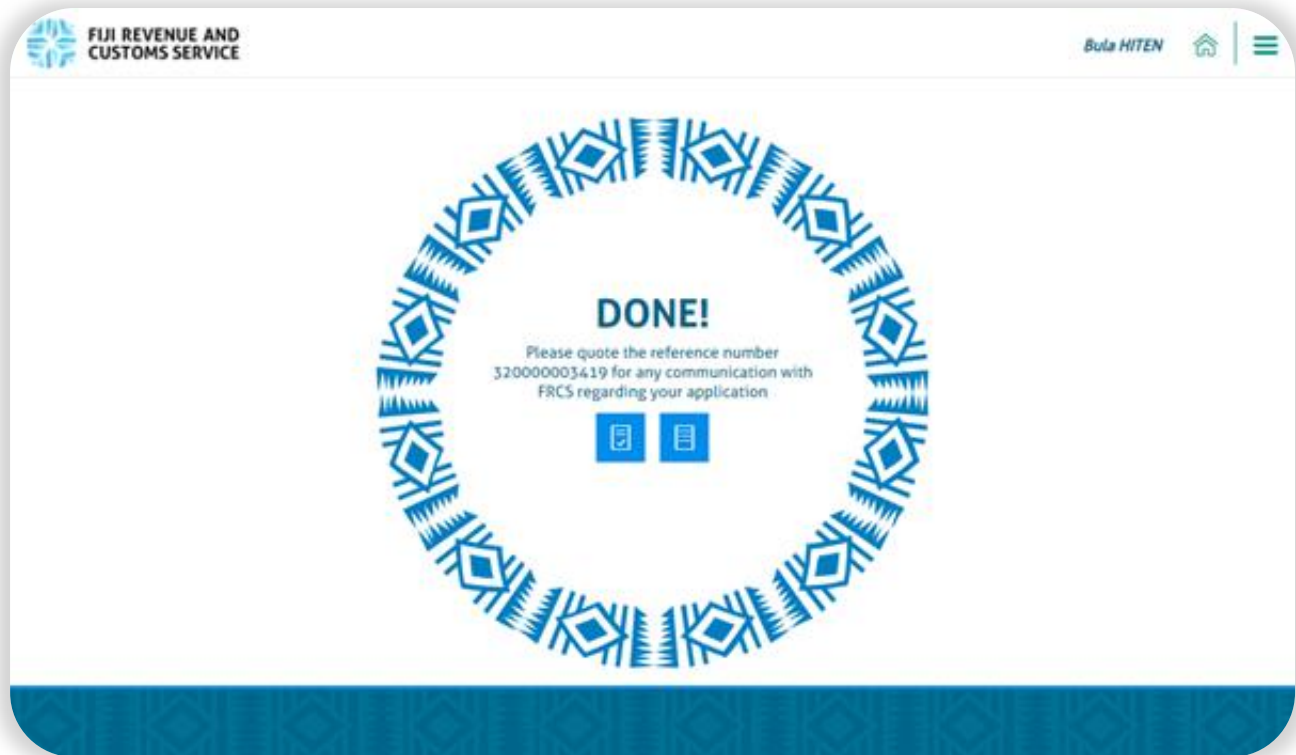
IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

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



Submission by Compliant Taxpayer

Click on the 'Submit' button. If no warning messages are displayed, this indicates the taxpayer is compliant and has no overdue filing obligations or payment obligations.



Once the application is submitted, it will be allocated to an officer to review and approve. The request application will be visible in the acknowledgement screen. The taxpayer can either download the acknowledgement letter or simply navigate back to the 'Taxpayer Request' page to file another request.



The acknowledgement letter can be accessed from the `Correspondences' tile. It includes the following content:

ACKNOWLEDGEMENT - REQUEST FOR PT CERTIFICATE OF EXEMPTION

Dear Sir/Madam,

We acknowledge receipt of your Request for Certificate of Exemption application dated 23/09/2020.

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

Please quote this reference number: 320000003419, if you have any queries on the status of your application.

For further clarification, please contact the Customer Service Center at Nasese Complex, Building 1, Ground floor or telephone on (+679) 324 3000 or fax (+679) 331 5537 or email info@frcs.org.fj



Submission by Non-Compliant Taxpayer

Upon clicking the 'Submit' button, warning messages will be generated if the taxpayer or its related parties are non-compliant, i.e. either of them or both, have overdue filing obligations or payment obligations or both.

The screenshot displays the 'View Messages' dialog box overlaid on the submission form. The dialog box contains four warning messages, each preceded by a red triangle icon:

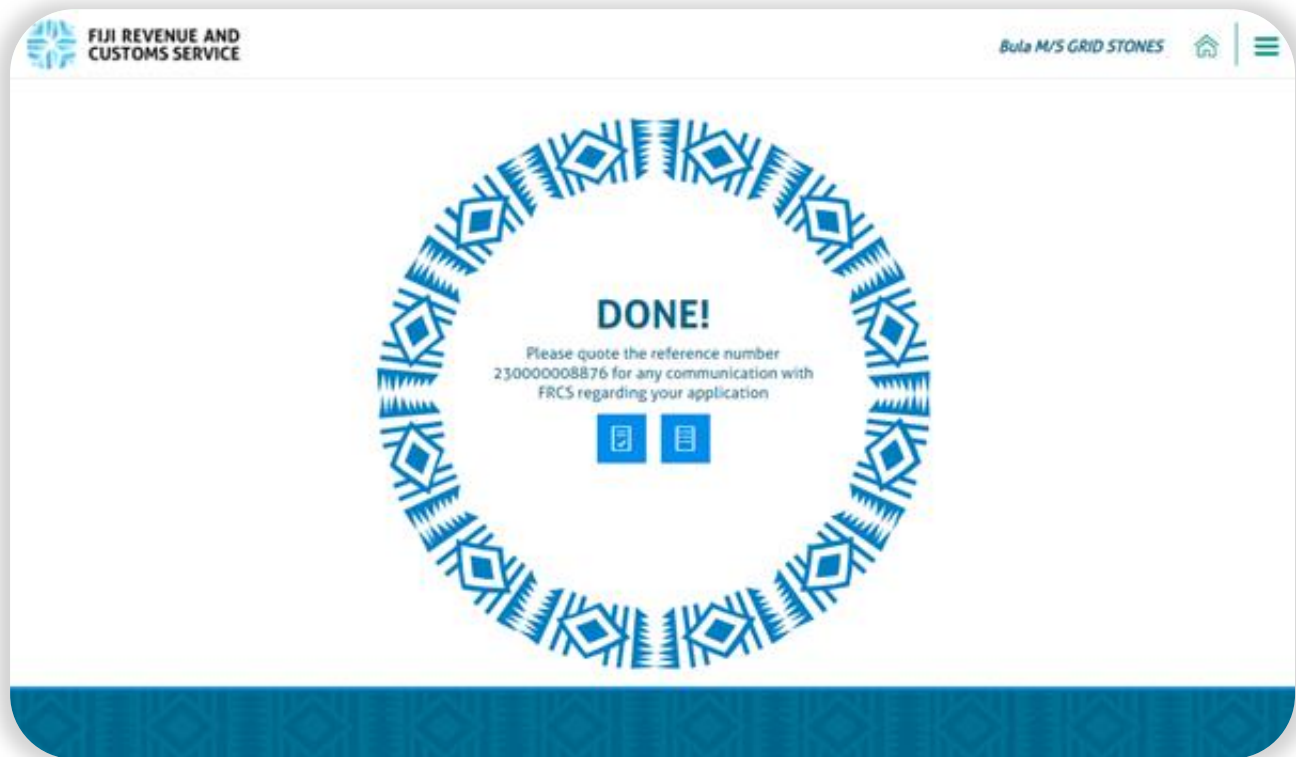
- You have overdue payment obligations. Your application may be rejected unless these are cleared
- You have overdue filing obligations. Your application may be rejected unless these are cleared
- Your related party 2900001965 has overdue filing obligations. Your application may be rejected
- Your related party 2900001965 has overdue payment obligations. Your application may be rejected

The background form includes the following fields and elements:

- FIJI REVENUE AND CUSTOMS SERVICE** logo and text at the top left.
- Request 2300001** text at the top right.
- Bula M/S GRID STONES** text at the top right.
- INSTRUCTIONS** tab on the left.
- TIN*** field with value **2900025259**.
- Full Name: SITIA RATU** and **Lodgement Date: 23/09/2020**.
- ☒ **I declare that the information in this application is true and correct in every detail.**
- IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.**
- PREVIOUS STEP** button at the bottom left.
- SUBMIT** button at the bottom center.
- ADD NOTES** and **SAVE** buttons at the bottom right.



The taxpayer can close the warning messages and proceed with form submission, clicking on the 'Submit' button.



Once the application is submitted, it goes through an internal approval process.

For non-compliant taxpayer, it also goes through an internal review process depending on the type of non-compliance.

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Validation of PT COE

Accessing Certificate Validator URL

The Certificate Validator Link <https://tpos.frccs.org.fj/certificatevalidator/index.html> will be accessed and the user needs to select 'Certificate Type' from the drop-down list.

The screenshot shows a web form titled "Certificate Authenticator" with the Fiji Revenue and Customs Service logo at the top. Below the title, a message states: "Please select the certificate type first to enter the information as per the Certificate". There is a label "Certificate Type *" followed by a text input field containing the text "Certificate Type" and a dropdown arrow icon.



Once the user selects the Certificate Type as 'PT Certificate of Exemption', the following fields will be enabled for input:

1. **Reference Number** - This is the reference number of PT COE issued.
2. **Date of Issue** – The date mentioned on the issued certificate.

The screenshot shows the 'Certificate Authenticator' interface. At the top, the Fiji Revenue and Customs Service logo and name are displayed. Below the header, the title 'Certificate Authenticator' is centered. A instruction message reads: 'Please enter the following information as per the PT Certificate of Exemption and click "Verify"'. The form contains three input fields: 'Certificate Type *' with a dropdown menu showing 'PT Certificate of Exem' and a red arrow pointing to it; 'Reference Number *' with a text input field containing the placeholder 'Reference Number'; and 'Date of Issue *' with a date input field showing 'DD/MM/YYYY' and a calendar icon. A green 'VERIFY' button is located at the bottom of the form.



Valid PT Certificate of Exemption

Enter a valid 'Reference Number' along with corresponding 'Date of Issue'. Click 'Verify' button.


FIJI REVENUE AND
CUSTOMS SERVICE

Certificate Authenticator

Please enter the following information as per the PT Certificate of Exemption and click "Verify"

Certificate Type *

PT Certificate of Exem ▾

Reference Number *

230000008838 1

Date of Issue *

22/09/2020 2

VERIFY


FIJI REVENUE AND
CUSTOMS SERVICE

Certificate Authenticator

Verified!

The PT Certificate of Exemption you have just entered is authentic.

Thank You.

AUTHENTICATE ANOTHER CERTIFICATE



Revoked PT Certificate of Exemption

Enter a valid combination of 'Reference Number' and 'Date of Issue'. Click 'Verify' button to validate whether the certificate has been revoked.


**FIJI REVENUE AND
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Certificate Authenticator

Please enter the following information as per the PT Certificate of Exemption and click "Verify"

Certificate Type *

PT Certificate of Exem ▾

Reference Number *

230000008799 1

Date of Issue *

22/09/2020 2

VERIFY


**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Revoked!

The PT Certificate of Exemption you have just entered has been revoked by FRCS on 22.09.2020.
Therefore, it is no longer valid.

Thank You.

AUTHENTICATE ANOTHER CERTIFICATE



Invalid PT Certificate of Exemption

Enter a valid 'Reference Number' along with invalid 'Date of Issue'. Click on 'Verify' button. For wrong combination of 'Reference Number' and 'Date of Issue', the user will be notified as the system will not be able to validate the certificate.

The screenshot shows the 'Certificate Authenticator' interface. At the top is the Fiji Revenue and Customs Service logo. Below it, the title 'Certificate Authenticator' is centered. A message states: 'Please enter the following information as per the PT Certificate of Exemption and click "Verify"'. The form contains three fields: 'Certificate Type' with a dropdown menu showing 'PT Certificate of Exem', 'Reference Number' with the value '230000008852' and a red circle with the number '1' next to it, and 'Date of Issue' with the value '22/09/2020' and a red circle with the number '2' next to it. At the bottom is a green 'VERIFY' button.



The screenshot shows the 'Certificate Authenticator' page of the Fiji Revenue and Customs Service. At the top is the service's logo and name. Below the title, a message states 'Unable to verify!'. A detailed paragraph explains that the PT Certificate of Exemption could not be verified and advises the user to double-check the information, withhold the certificate if verification fails more than once, and report the matter to FRCS via email or phone. The message concludes with 'Thank You.' and a blue button labeled 'AUTHENTICATE ANOTHER CERTIFICATE'.

**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Unable to verify!

We are unable to verify the authenticity of the PT Certificate of Exemption you have just entered. Please double check the information and try again. If you have attempted to verify it and failed more than once, Kindly withhold the PT Certificate of Exemption and report the matter to FRCS by sending an email with Subject Line Certificate Authenticator to info@fres.org.fj or by calling 3243000.

Thank You.

AUTHENTICATE ANOTHER CERTIFICATE

Expired PT Certificate of Exemption

Enter a valid combination of 'Reference Number' and 'Date of Issue'. Click 'Verify' button to validate the status of the certificate. This will confirm whether the certificate has expired and is no longer valid for use.

The screenshot shows the 'Certificate Authenticator' page with a form for verification. The form prompts the user to enter information from their PT Certificate of Exemption. It includes a dropdown for 'Certificate Type' (set to 'PT Certificate of Exem'), a text field for 'Reference Number' (containing '230000008852' with a red '1' icon), and a date picker for 'Date of Issue' (set to '22/09/2020' with a red '2' icon). A green 'VERIFY' button is at the bottom.

**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Please enter the following information as per the PT Certificate of Exemption and click "Verify"

Certificate Type *

PT Certificate of Exem ▾

Reference Number *

230000008852 1

Date of Issue *

22/09/2020 2

VERIFY



Certificate Authenticator

The Certificate of Exemption that you have just entered has expired!

AUTHENTICATE ANOTHER CERTIFICATE

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Need More Assistance

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

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