Provisional Tax Return for 2015 - 2020

User Manual

FIJI REVENUE AND CUSTOMS SERVICE

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Basic Information

Provisional Tax (PT) is a withholding tax on commissions and certain other payment for services. A resident person or permeant establishment in Fiji of a non-resident person making a payment of the following nature must withhold PT from the gross amount of the payment for;

1. A commission for the provision of insurance
2. A commission for the sale of any property
3. A payment under a contract for services

There is no specific registration process for Provisional Tax Return. Nevertheless, when the taxpayer first submits a Provisional Tax Return on TPOS, then the system will create filing obligations for subsequent months until the taxpayer requests FRCS to deregister them from PT. PT withheld by a person must be remitted to FRCS by the end of the calendar month following the month in which the person was required to withhold.

If the taxpayer selects the type of payment as 'Contract for Service' they must specify a 'Contract ID' which will be assigned to each Contract for Service. The taxpayer will also be given the option to add new contracts while filing PT return if the contract was previously not registered.

All self-assessed returns in TPOS when submitted by the taxpayer, from the portal, will be automatically processed and the liability will be posted to the taxpayer's account. On the other hand, all amended returns lodged by the taxpayers or tax agents will go through an internal approval process. If approved, the amended return will be processed and the amended liability will be posted in the taxpayer's account.

In addition to taxpayer amendments, FRCS can also issue taxpayers amended assessments if discrepancies are found in the returns self-assessed by the taxpayers. Only approved amendments will be processed whereas rejected amendments will not be processed and the last processed return will be restored.

This user manual explains how to lodge annual PT returns for the years 2015 & 2016 and monthly PT returns for any month from January 2017 till December 2020.

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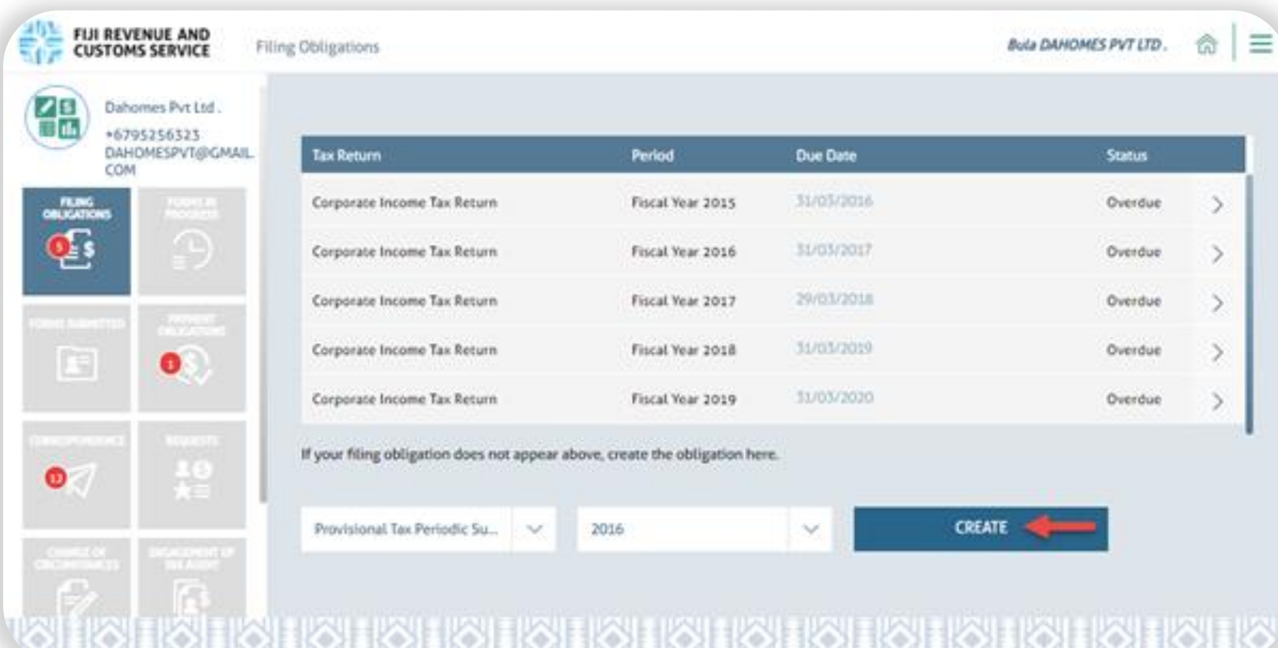
Initial Filing by Taxpayer

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.

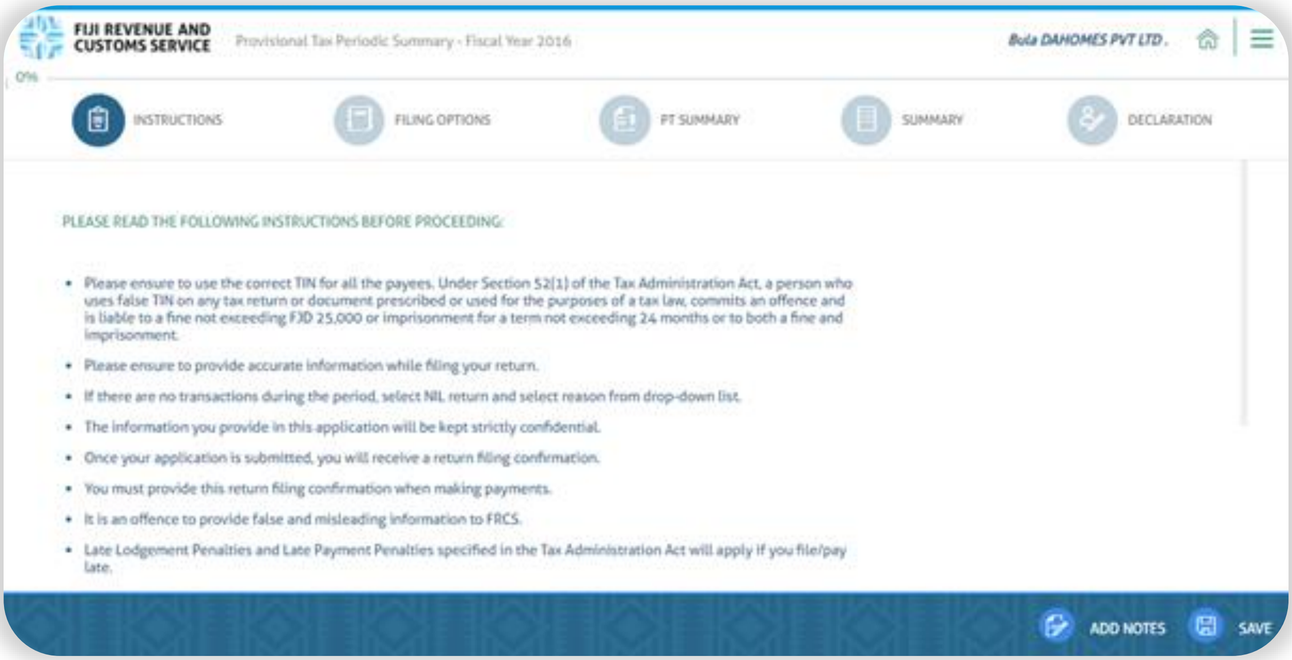
- After clicking on the Log-In button, the system will navigate Taxpayer to the Dashboard where he needs to click on the 'Filing obligation' Tile.

- Click on filing obligation tile and select the 'Provisional Tax Periodic Summary' from drop down and select years `2015' or '2016' and click on 'Create' button.



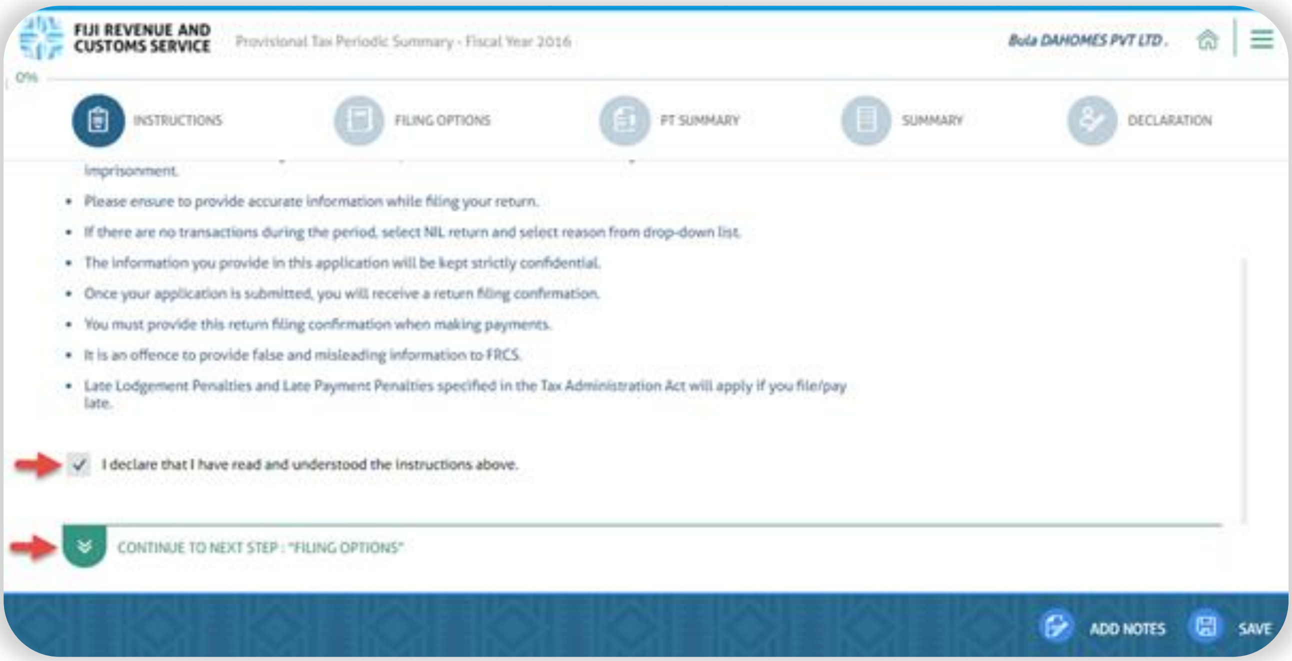
Instruction

- After clicking on 'Create' button, the PT return for the period 2016 will be open and Instruction page is displayed.



- Taxpayer needs to declare that they have read and understood the instructions by clicking on the checkbox. System will not allow proceeding further until Taxpayer ticks the Instructions checkbox.

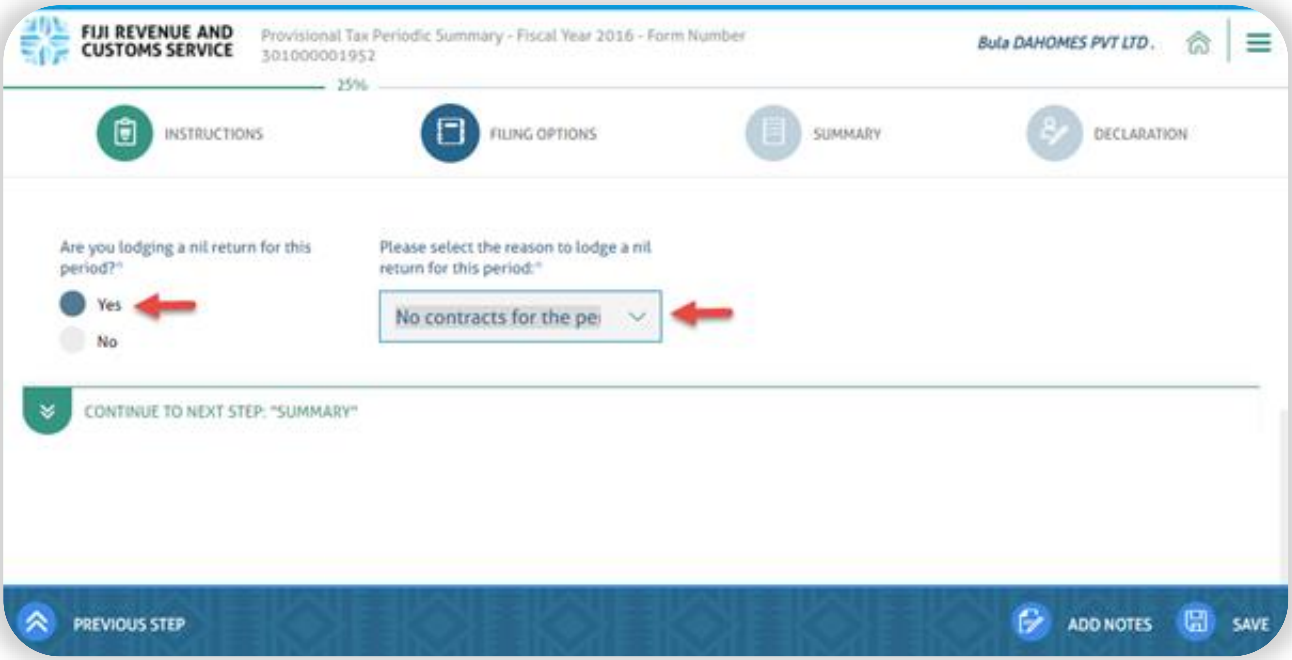
- To proceed to the next section, Taxpayer will click on the 'Continue to Next Step: "Filing options" button



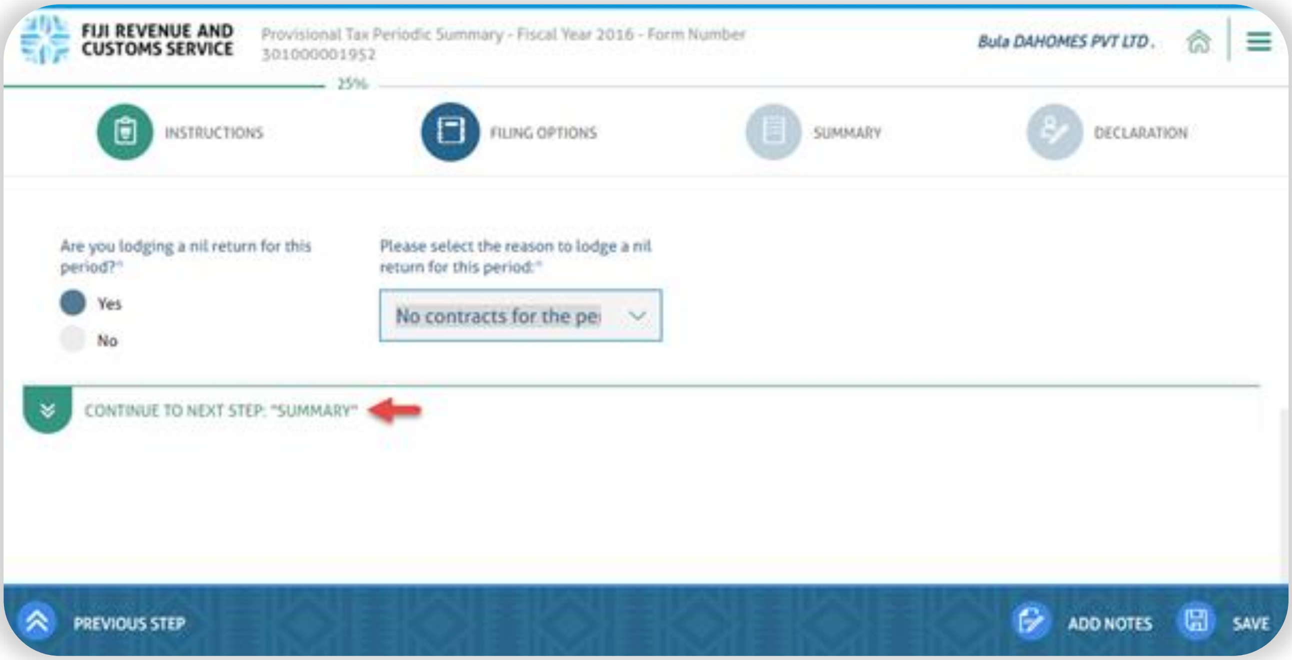
Filing Options

NIL Return

- Answer the question as "Yes" for Are you lodging a nil return for this period and select the reason from the drop down.

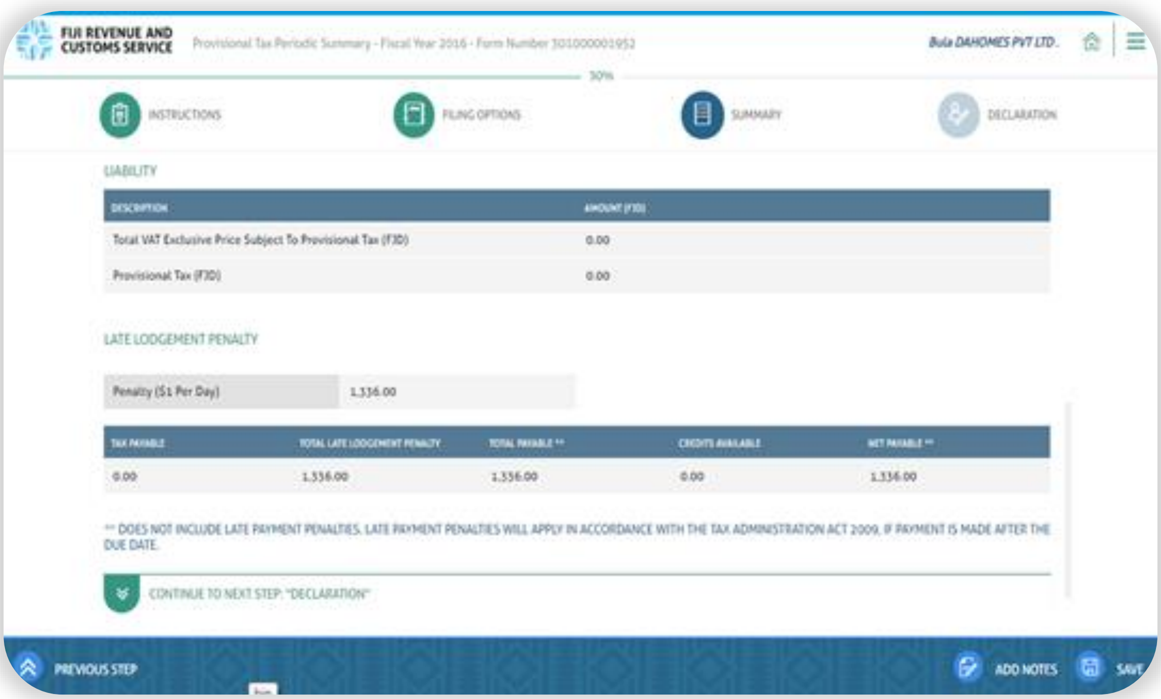


- Click on continue to next step: "Summary" button to proceed to the Summary page.



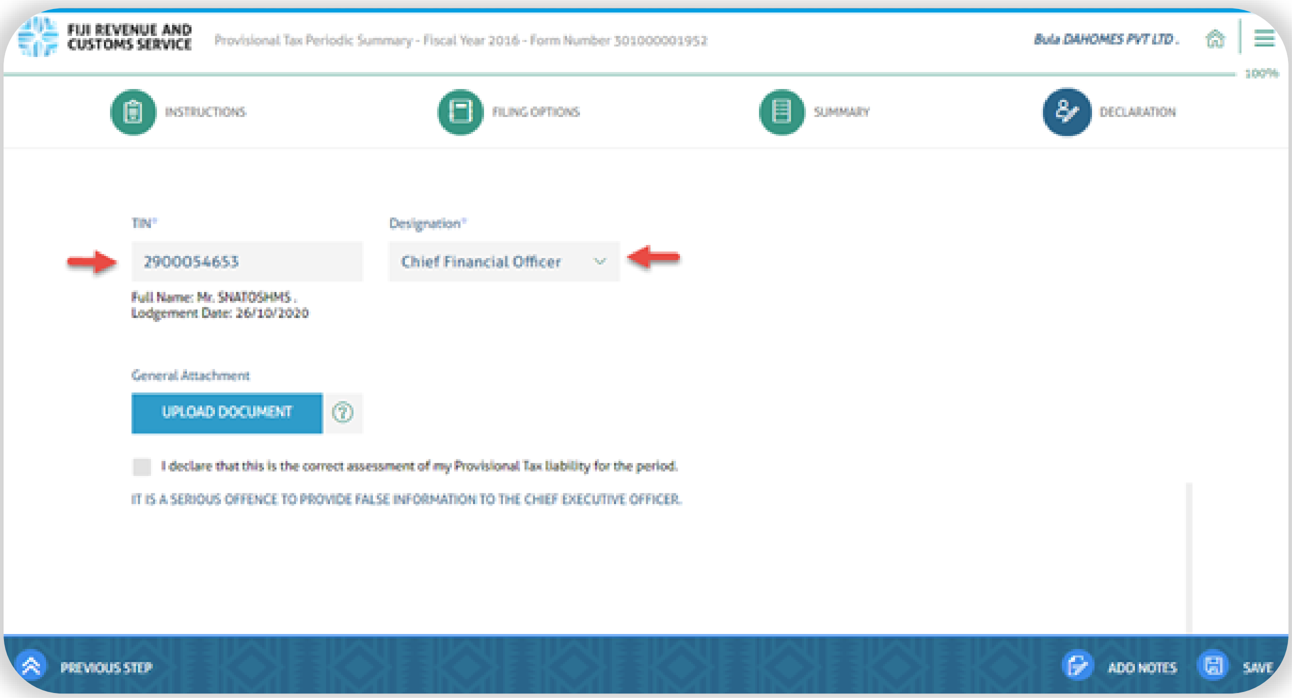
Summary

- The summary step consists of the principal tax payable and late lodgement 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 Provisional Tax 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 payer has made any on-account payments for the period before filing the Summary, such amount will be pre-populated in this field.
    - Net Payable = Total Payable less Credits

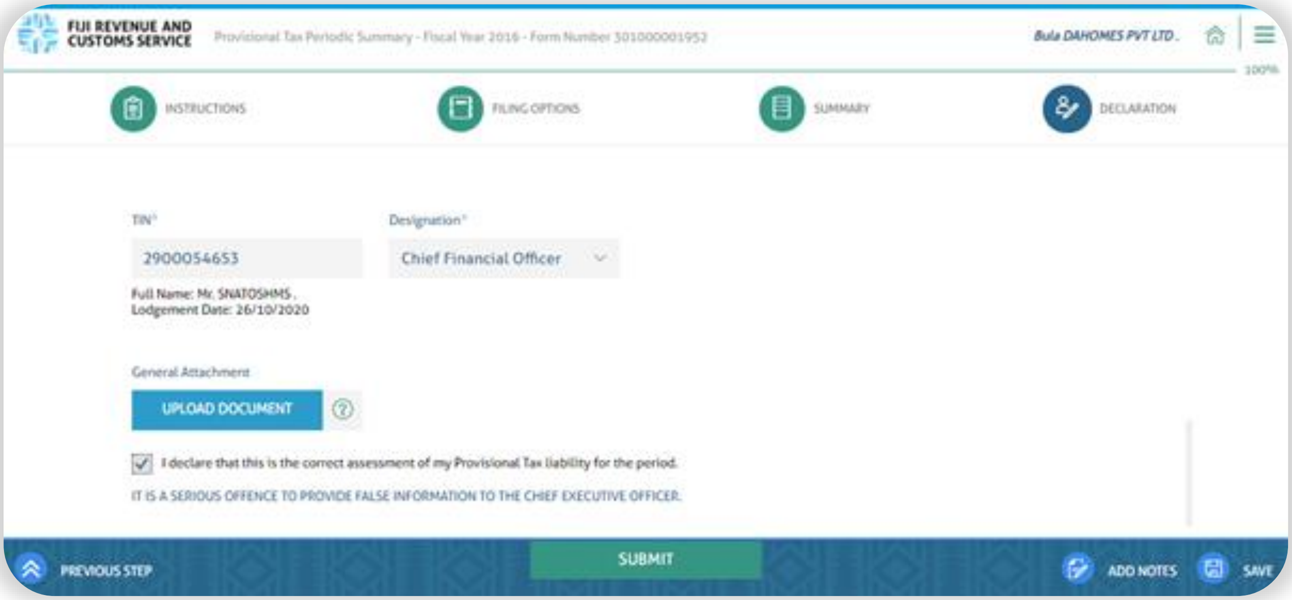


Declaration

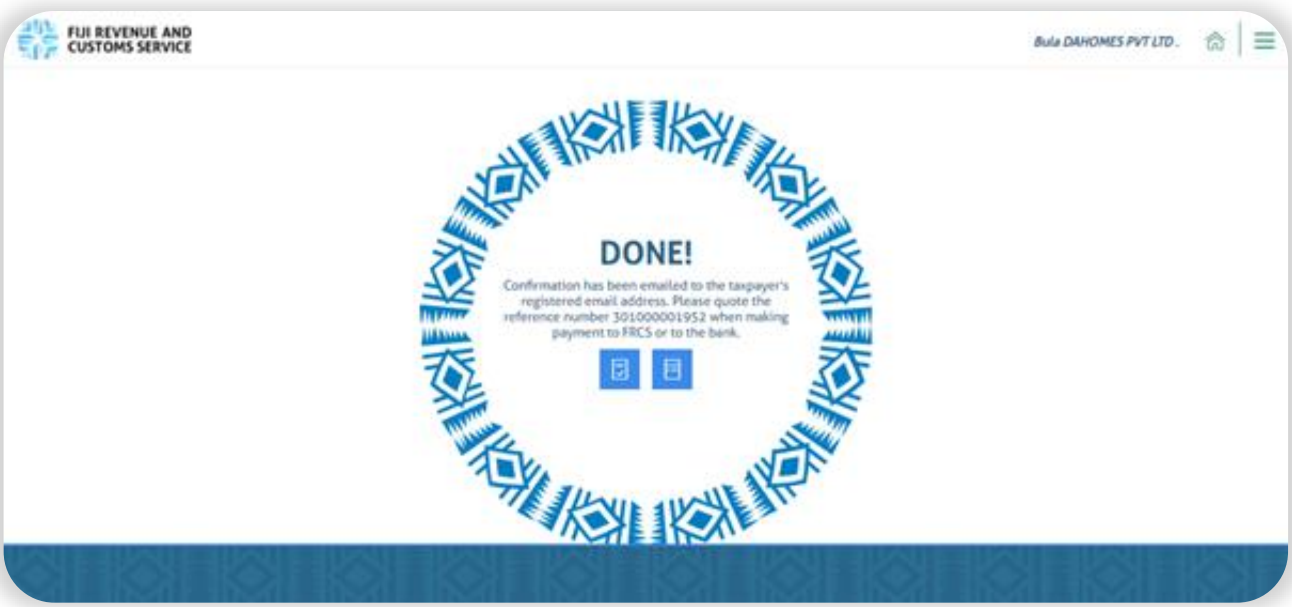
- A declaration screen will appear where the Taxpayer will declare the information provided in the application.
- In the case of a non-individual taxpayer, TIN and designation fields will be available for taxpayers to update as shown below.
- Enter a valid TIN in the TIN section on the declaration page. The full name will be auto populated.
- In the case of an individual taxpayer, full name and lodgement date will be pre-populated.



- Select the “Declaration” checkbox and the submit button will be enabled.



- On clicking the 'Submit' button, the return gets submitted and the Taxpayer is navigated to the acknowledgement screen from where he can either download the confirmation letter or simply navigate back to the ‘Filing Obligations’ page to file another return.



Confirmation is generated and triggered to the Taxpayer once the application form is processed.

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

Provisional Tax Periodic Summary Filing Confirmation

Filing Confirmation Number: 301000001952

TIN: 2900054552

Name: **DAHOMES PVT LTD .**

We acknowledge the receipt of your **Provisional Tax Periodic Summary.**

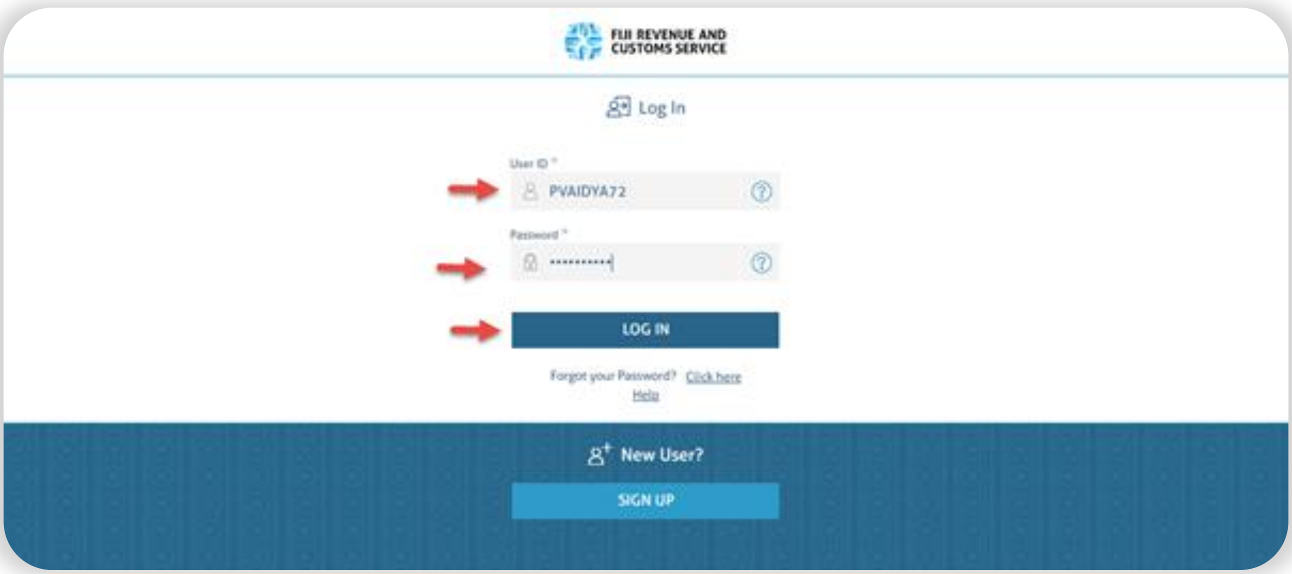
The details of your lodgement are as follows. However, if the information provided is found to be incomplete or insufficient, the return may be amended by FRCS.

Tax Account Number:	29000545520300
Period:	01/01/2016 - 31/12/2016
Due Date:	28/02/2017
Lodgement Date:	26/10/2020
Assessment:	FJD 0.00
Late Lodgement Penalty 20%:	FJD 0.00
Late Lodgement Penalty 5% per month:	FJD 0.00
Late Lodgement Penalty $1 per day:	FJD 1,336.00
Credits Available:	FJD 0.00
Net Payable:*	FJD 1,336.00

Filing Annual Payable Provisional Tax Return for 2015 or 2016 by Taxpayer

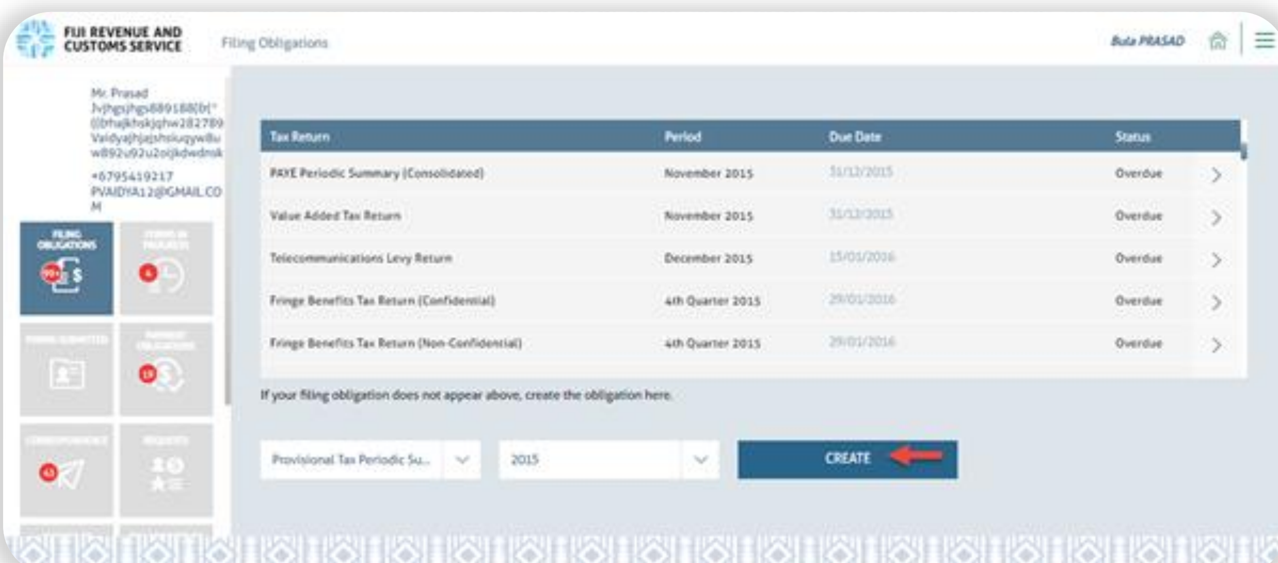
Log-In

- 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.



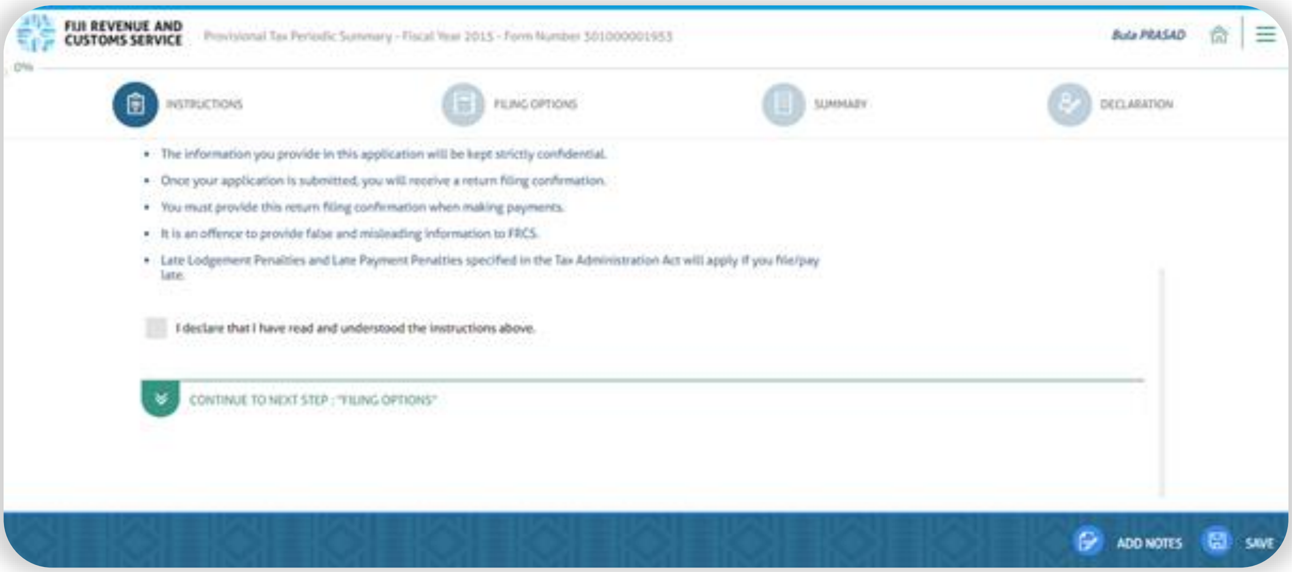
- After clicking on the Log-In button, the system will navigate Taxpayer to the Dashboard where he needs to click on the ‘Filing Obligations’ Tile.

- Click on filing obligation tile and select the ‘Provisional Tax Periodic Summary’ from drop down and select the year ‘2015 or 2016’ and click on ‘Create’ button.



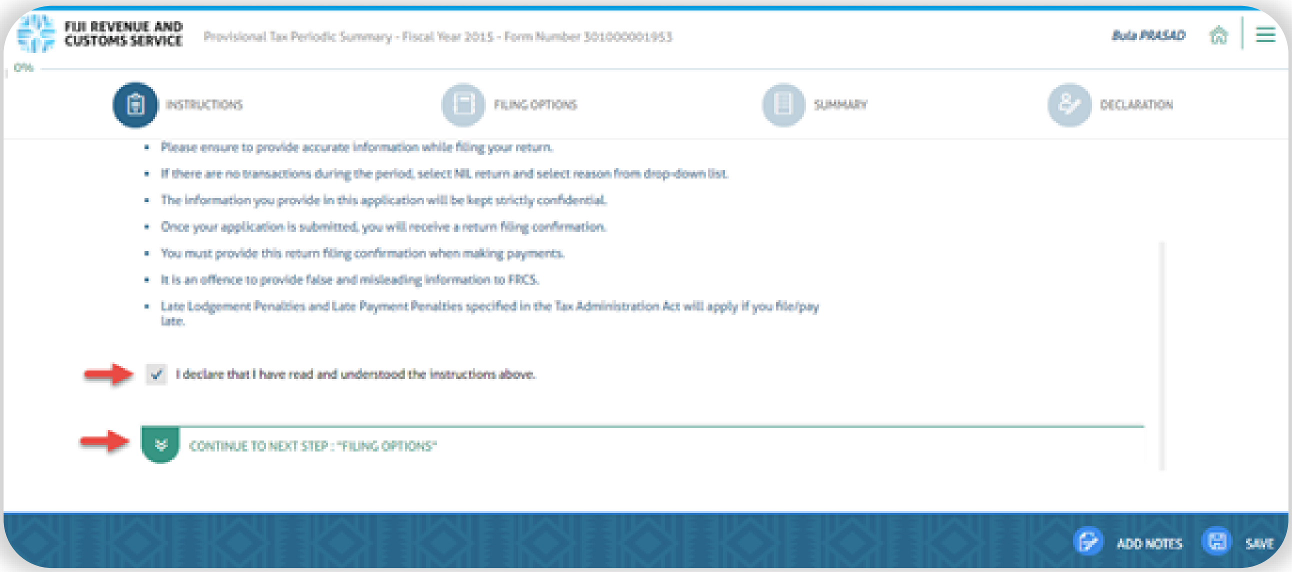
Instruction

- After clicking on `Create' button the PT return for the period 2015 will be open and Instruction page is displayed.



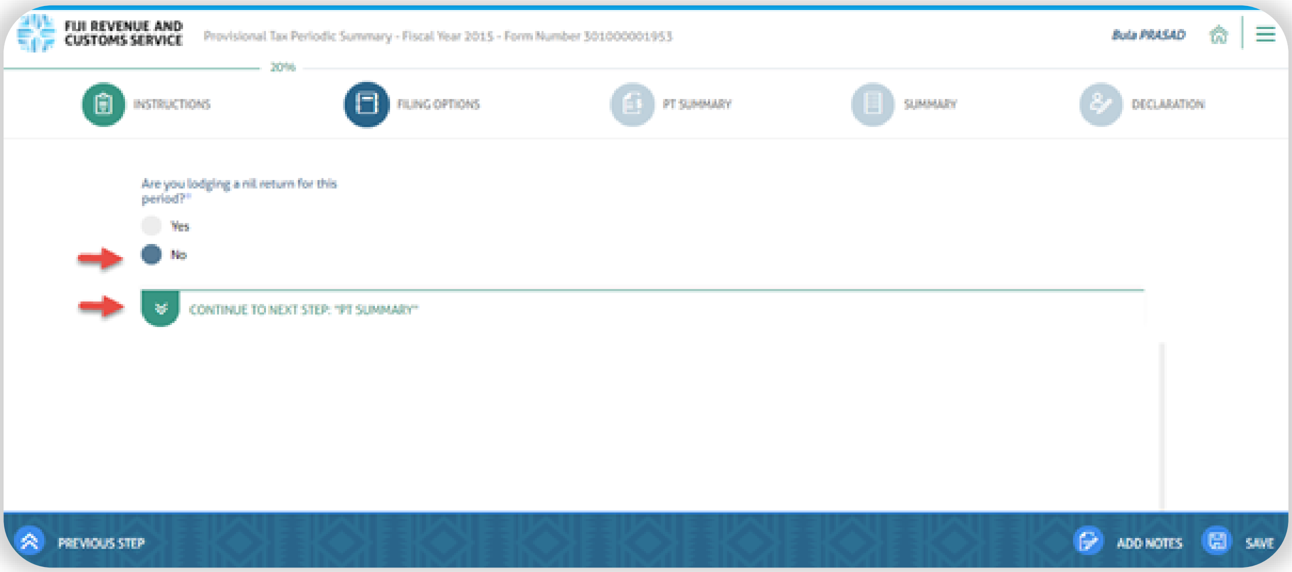
- Taxpayer needs to declare that they have read and understood the instructions by clicking on the checkbox. System will not allow proceeding further until Taxpayer ticks the instructions checkbox.

- To proceed to the next section, Taxpayer will click on the 'Continue to Next Step: "Filing options" button



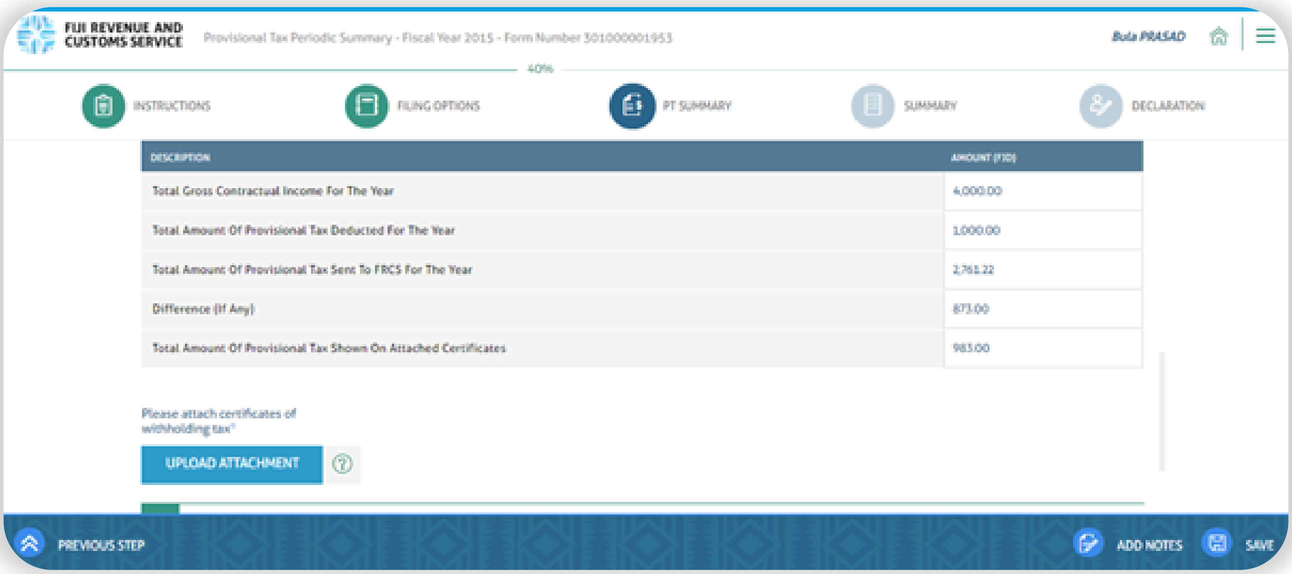
Filing Options

- Answer the question do you want to file a nil return for this period as 'NO' and click on next button to proceed further.

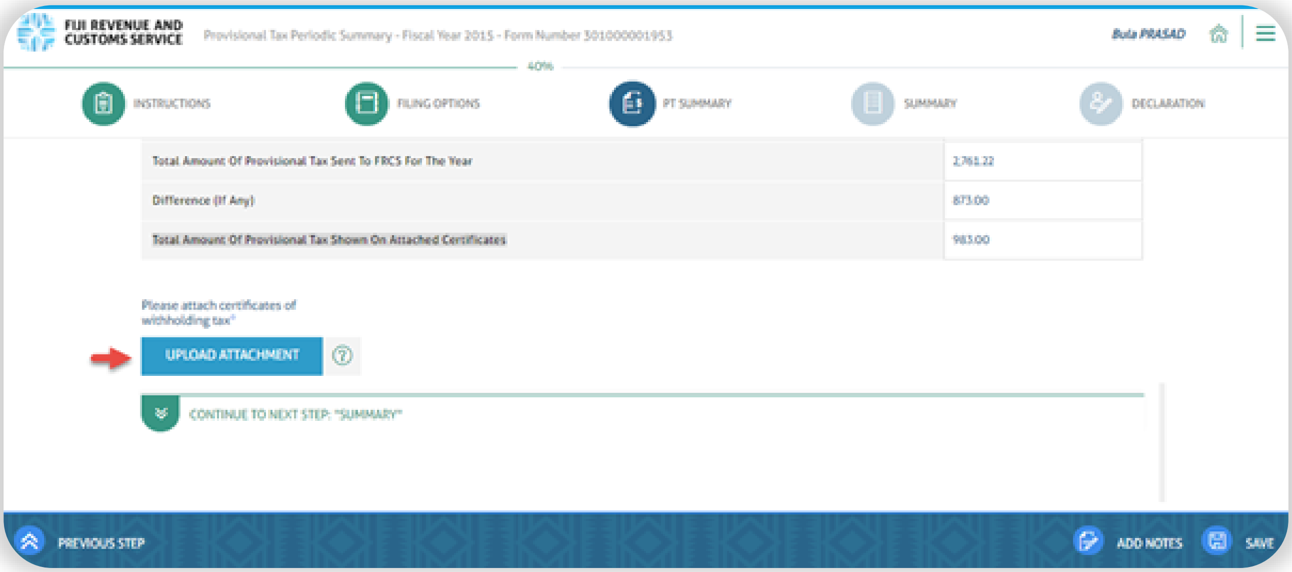


PT SUMMARY

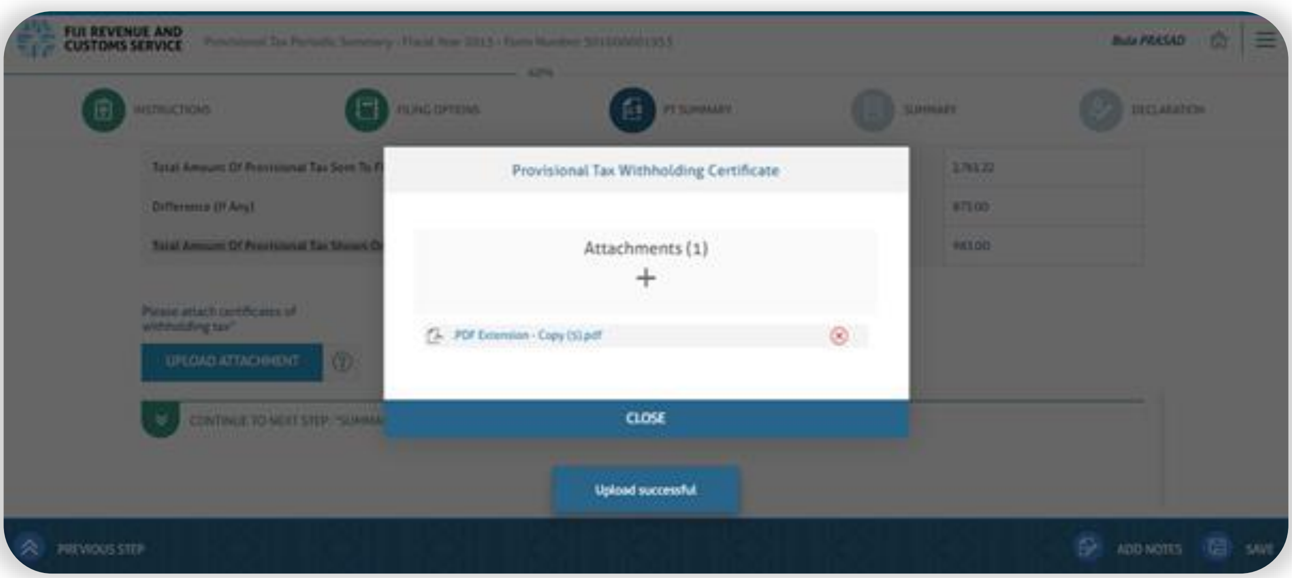
- Enter amount in the following fields:
  1. Total Gross Contractual Income For The Year
  2. Total Amount Of Provisional Tax Deducted For The Year
  3. Total Amount Of Provisional Tax Sent To FRCS For The Year
  4. Difference (If Any)
  5. Total Amount Of Provisional Tax Shown On Attached Certificates



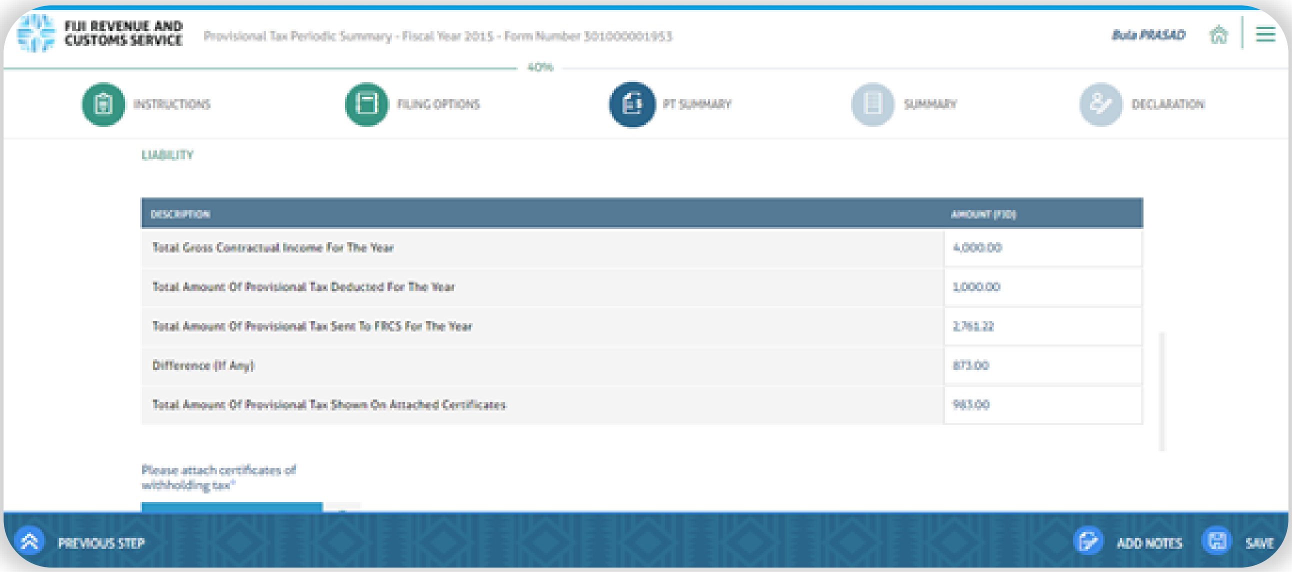
- If the taxpayer enters an amount in "Total Amount of Provisional Tax Shown on Attached Certificates" field, then 'Certificates of withholding tax" will be a mandatory attachment.



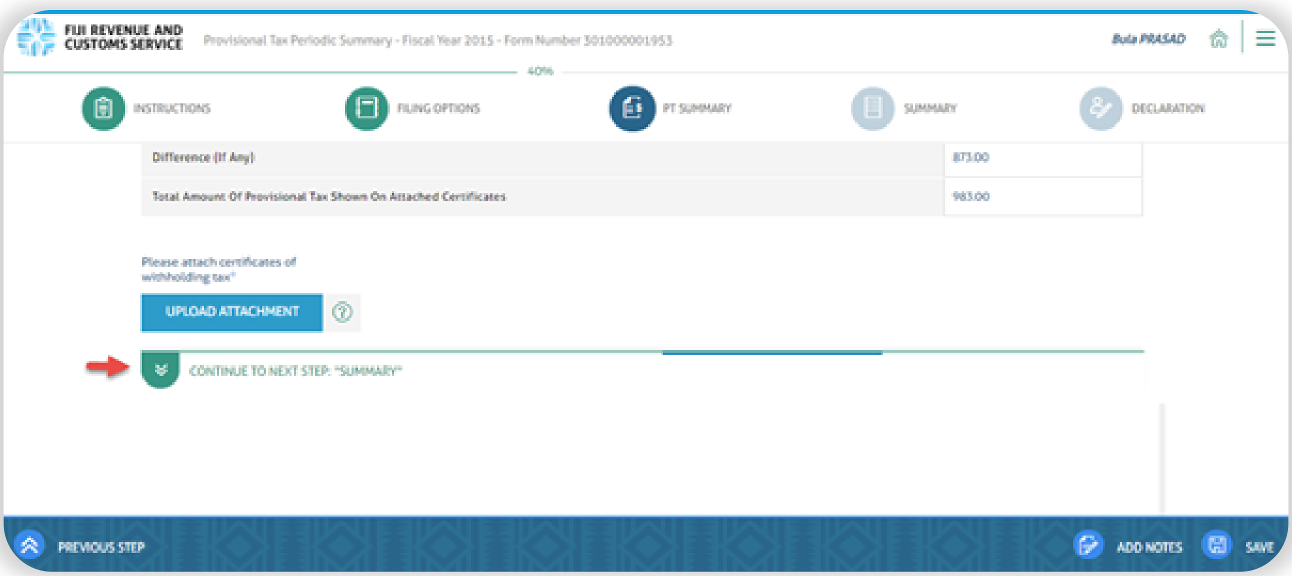
- Upload the withholding tax certificate attachment.



- "Total tax payable" is calculated if the taxpayer enters an amount in the "Total Gross Contractual Income for The Year" field.

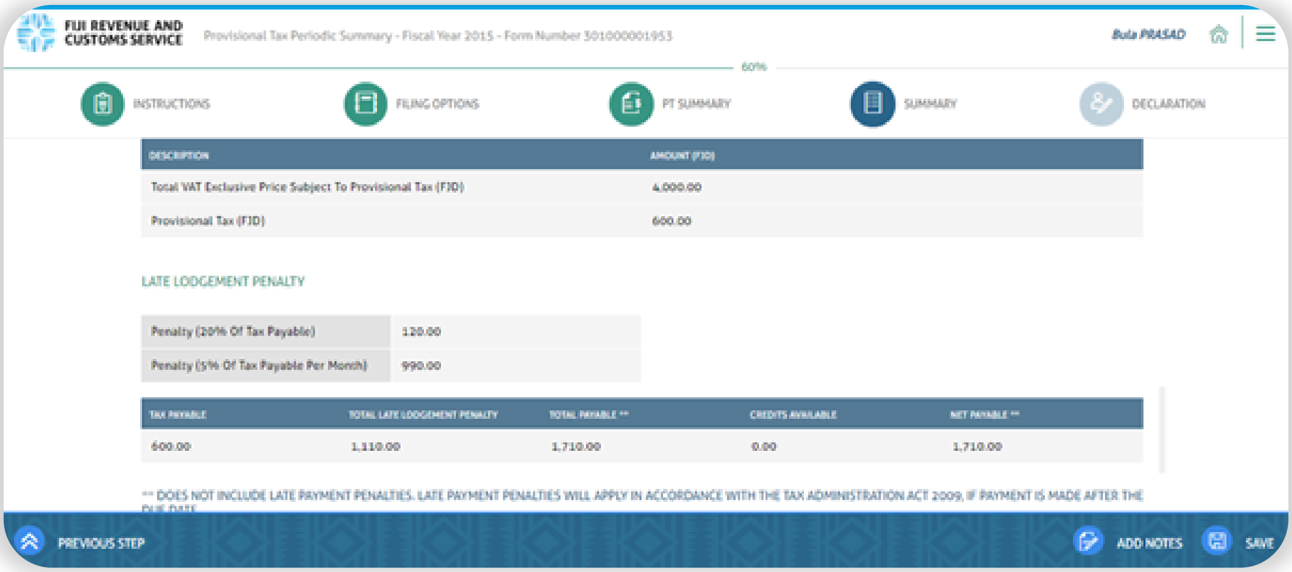


- Click on 'Continue to Next Step: Summary' to move to the Summary page.

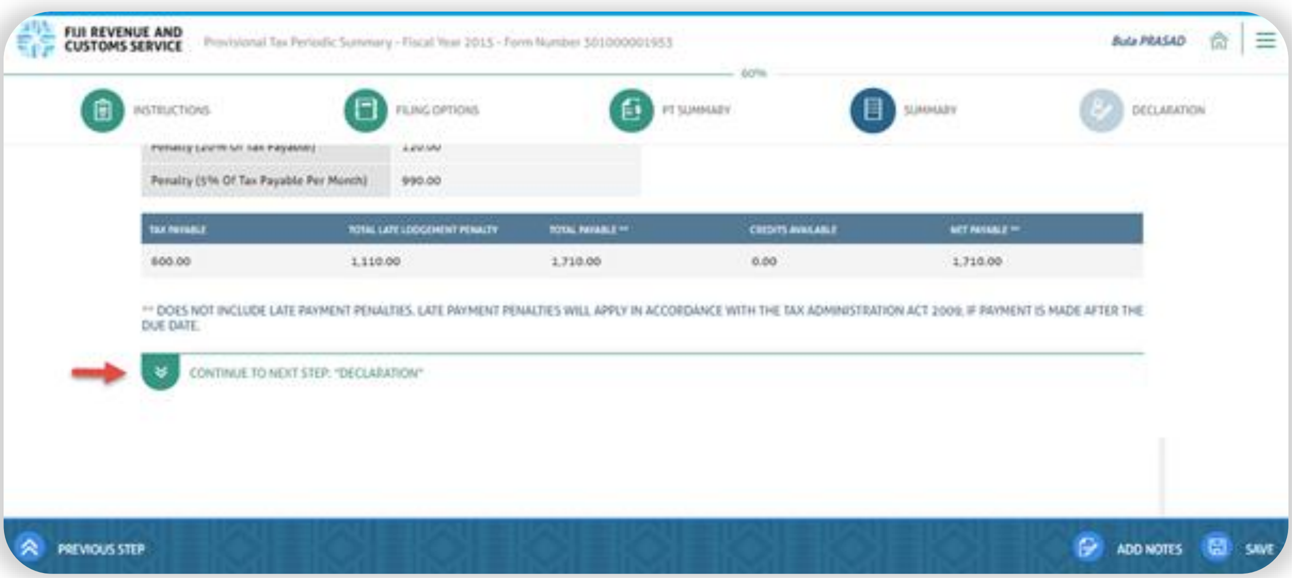


SUMMARY

- On the summary page, Late Lodgement Penalty is calculated as 20% and 5%.



- Click on next button to move to declaration page.



Declaration

- A declaration screen will appear where the Taxpayer will declare the information provided in the application.
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- Enter a valid TIN in the TIN section on the declaration page. The full name will be auto populated.
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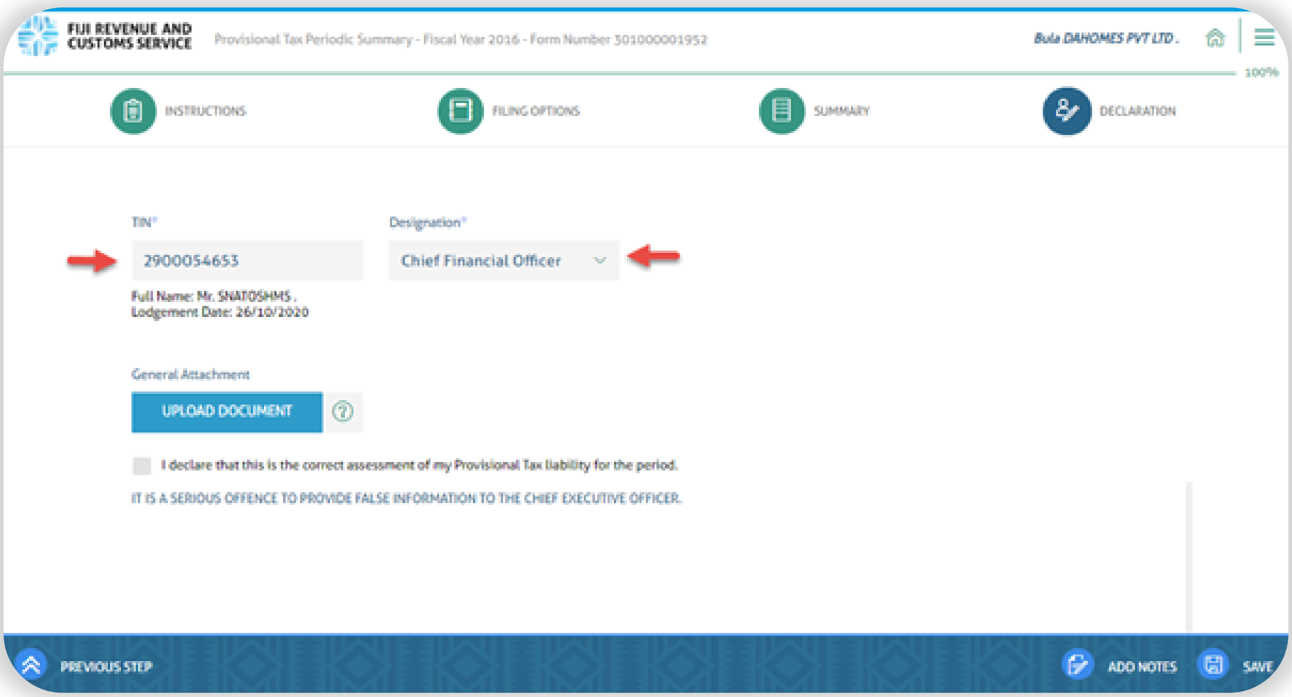
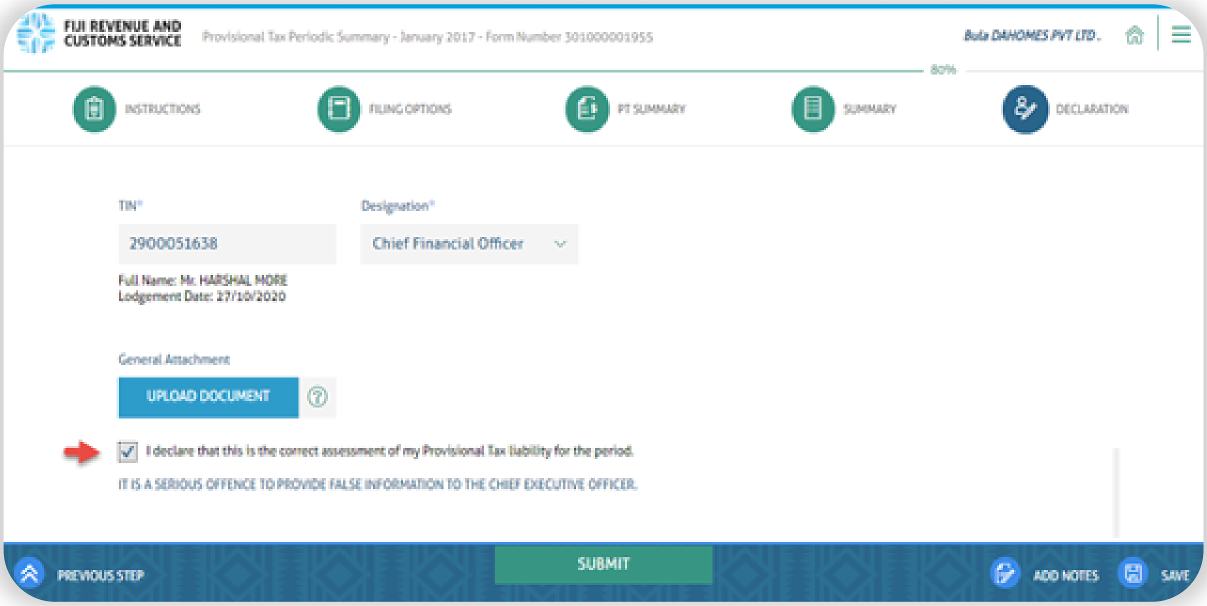


- Select the declaration checkbox and the submit button will be enabled.



- On clicking the 'Submit' button, the return gets submitted and the Taxpayer is navigated to the acknowledgement screen from where he can either download the confirmation letter or simply navigate back to the ‘Filing Obligations’ page to file another return.

- Confirmation is generated and triggered to the Taxpayer once the application form is processed.

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FIJI REVENUE AND CUSTOMS SERVICE

Provisional Tax Periodic Summary Filing Confirmation

We acknowledge the receipt of your **Provisional Tax Periodic Summary**.

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:	29000516250300
Period:	01/01/2015 - 31/12/2015
Due Date:	29/02/2016
Lodgement Date:	27/10/2020
Assessment:	FJD 600.00
Late Lodgement Penalty 20%:	FJD 120.00
Late Lodgement Penalty 5% per month:	FJD 990.00
Late Lodgement Penalty $1 per day:	FJD 0.00
Credits Available:	FJD 0.00
Net Payable:*	FJD 1,710.00

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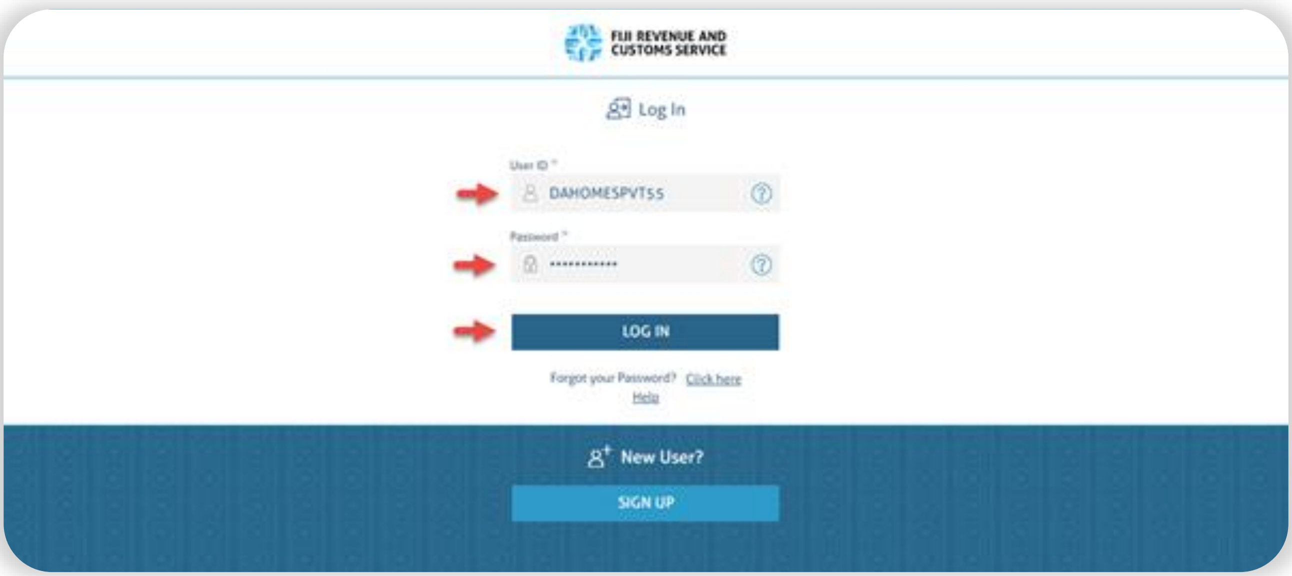
Filing Monthly Payable Provisional Tax Return for January 2017 to December 2020 by Taxpayer

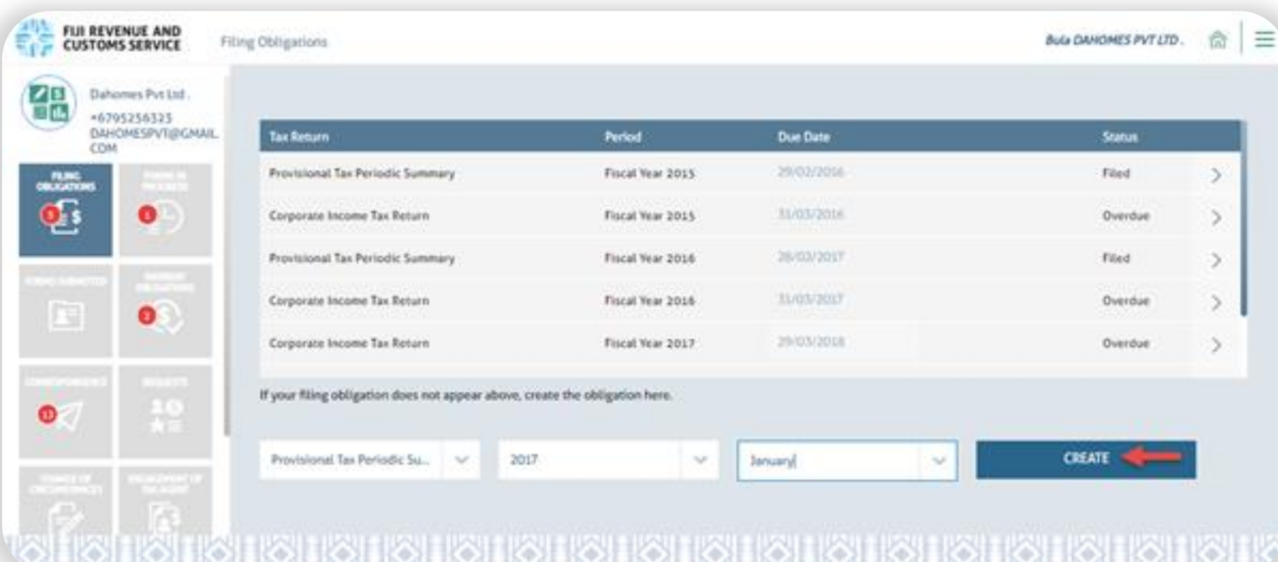
Log-In

- 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.



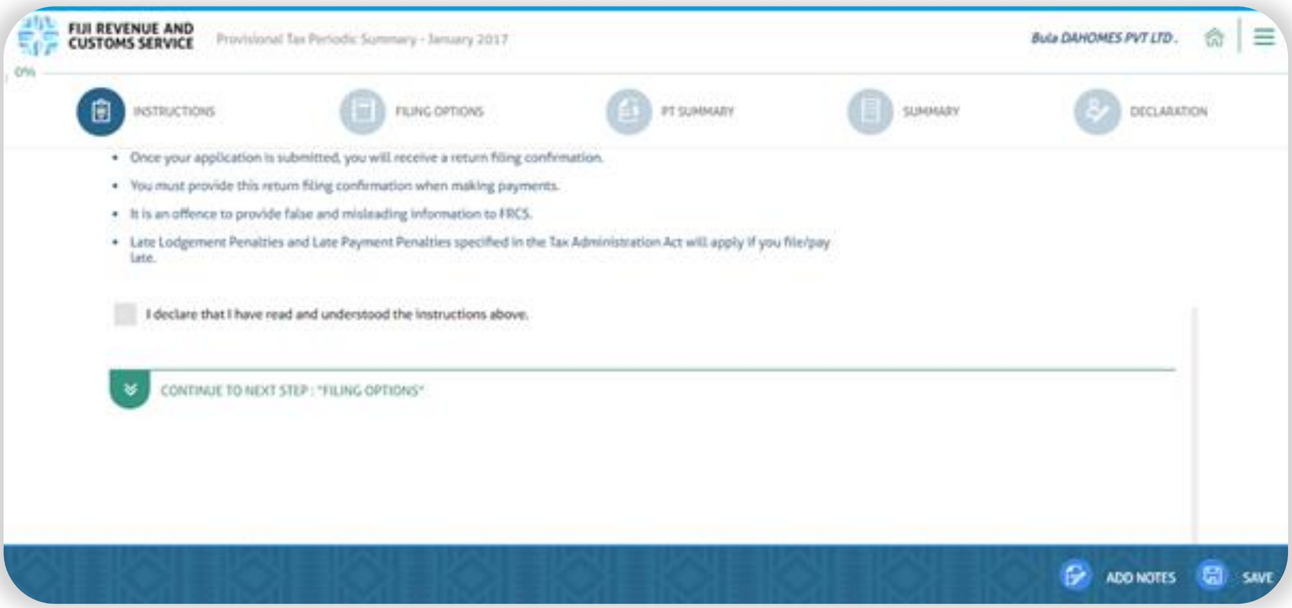
- After clicking on the Log-In button, the system will navigate Taxpayer to the Dashboard where he needs to click on the `Filing obligation' Tile.

- Click on filing obligation tile and select the `Provisional Tax Periodic Summary' from drop down and select the year 2017 and select any month from January to December and click on `Create' button.



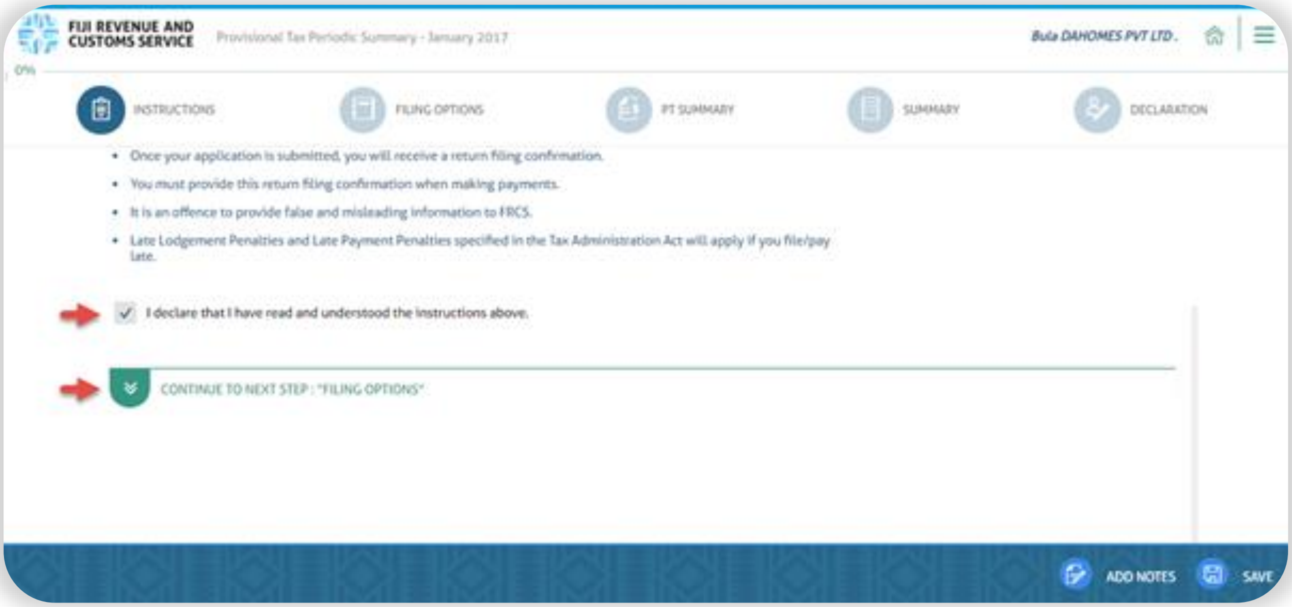
Instruction

- After clicking on `Create' button the PT return for the period January 2017 will be open and Instruction page is displayed.



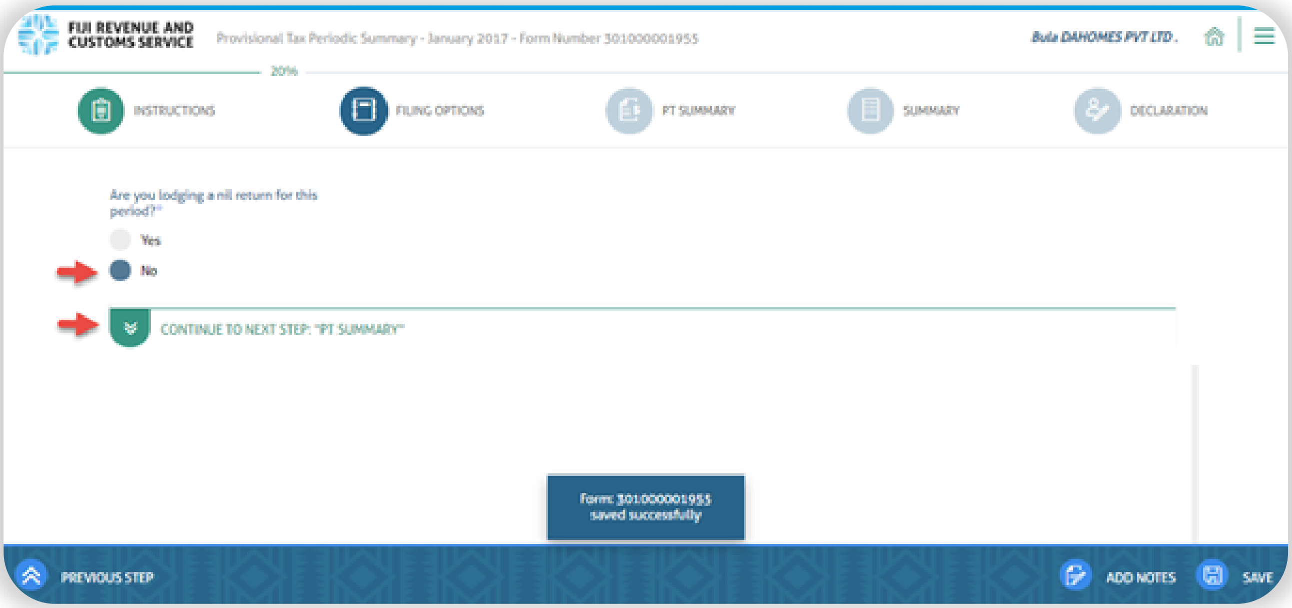
- Taxpayer needs to declare that they have read and understood the instructions by clicking on the checkbox. System will not allow proceeding further until Taxpayer ticks the instruction checkbox.

- To proceed to the next section, Taxpayer will click on the 'Continue to Next Step: "Filing options" button.



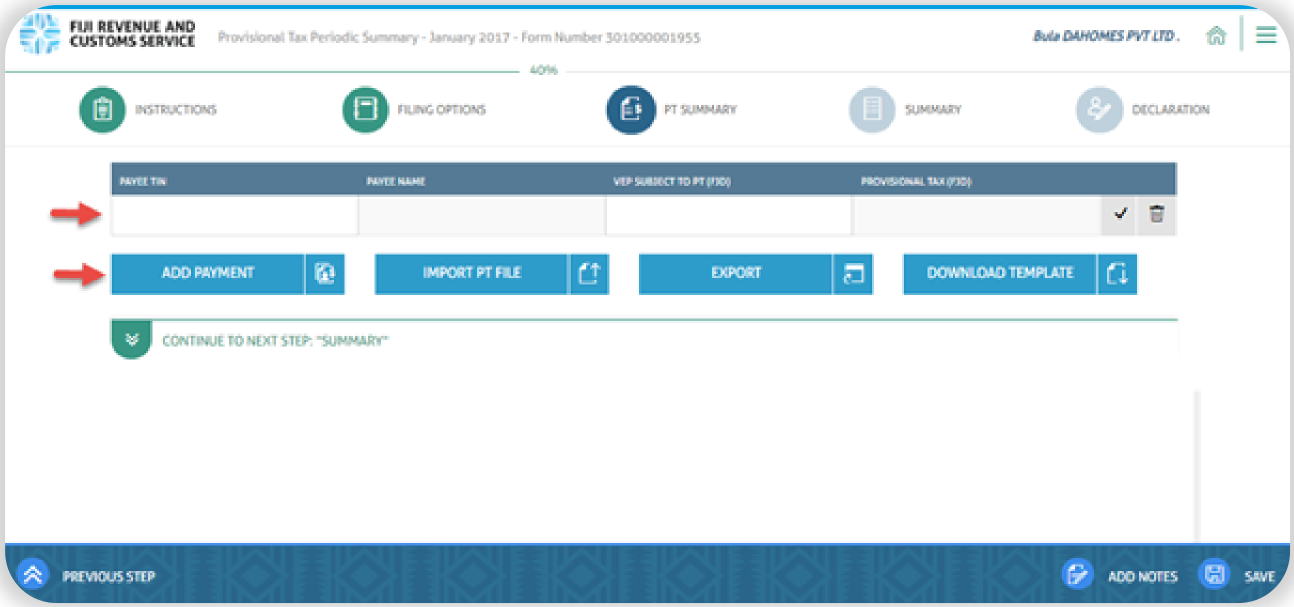
Filing Options

- Answer the question do you want to file a nil return for this period as `NO' and click on next button to proceed further.

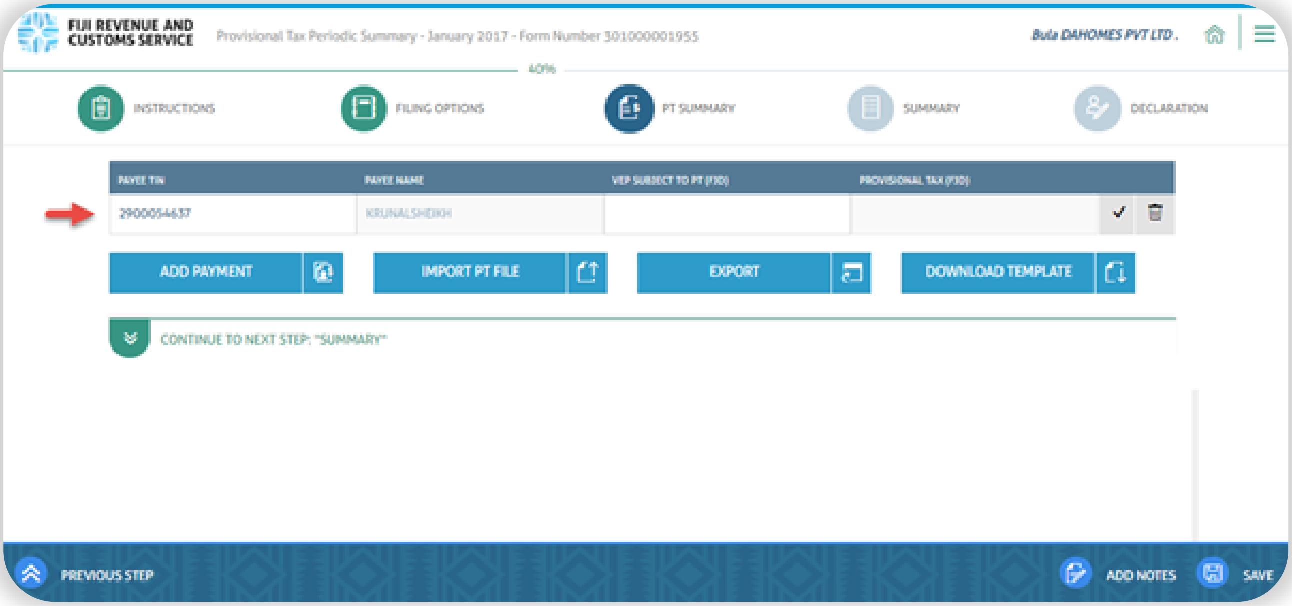


PT Summary

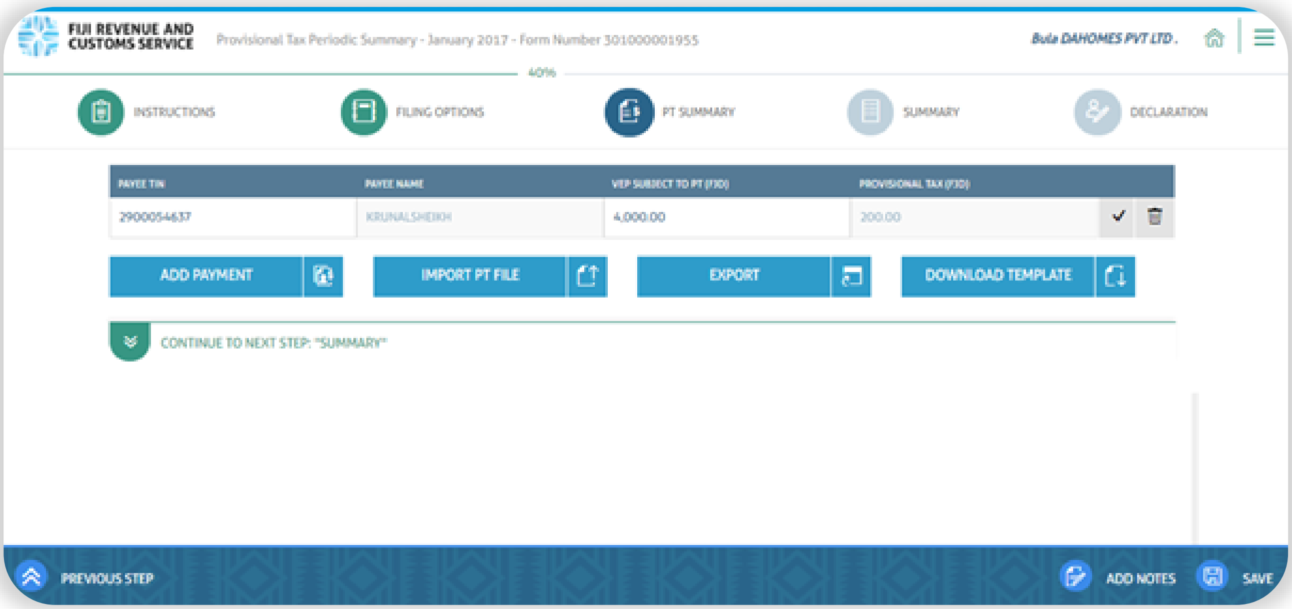
- Taxpayer needs to click on add a payment button to enter payee details.



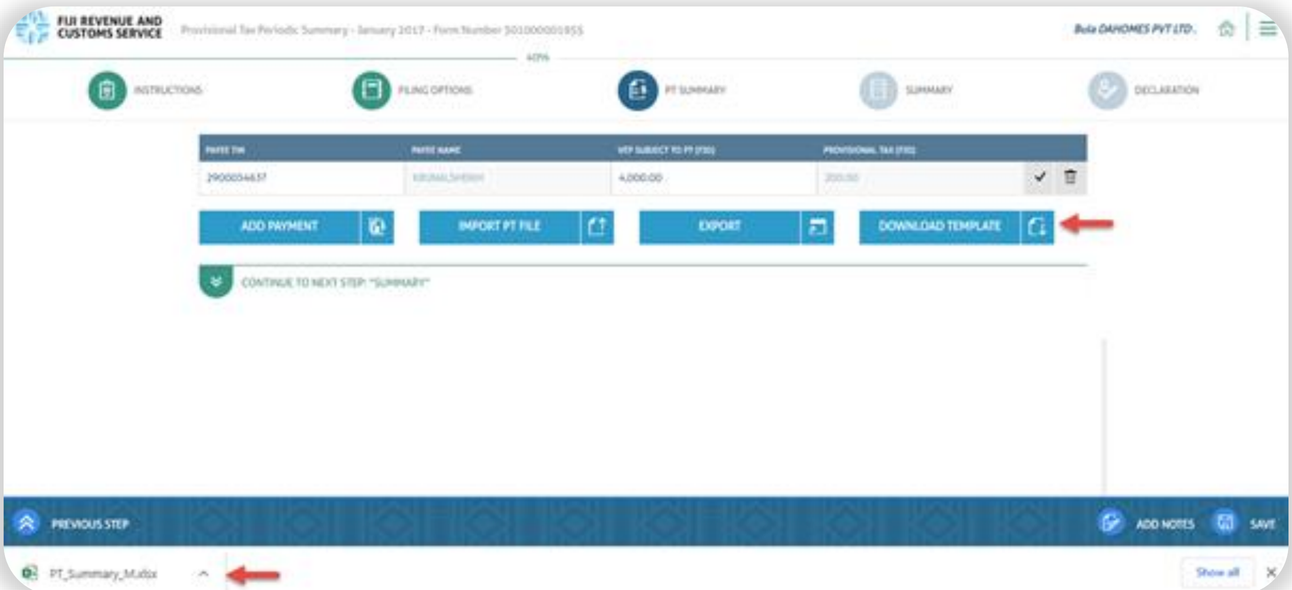
- Enter a valid `PAYEE TIN' and `PAYEE Name' is auto populated based on the TIN entered.



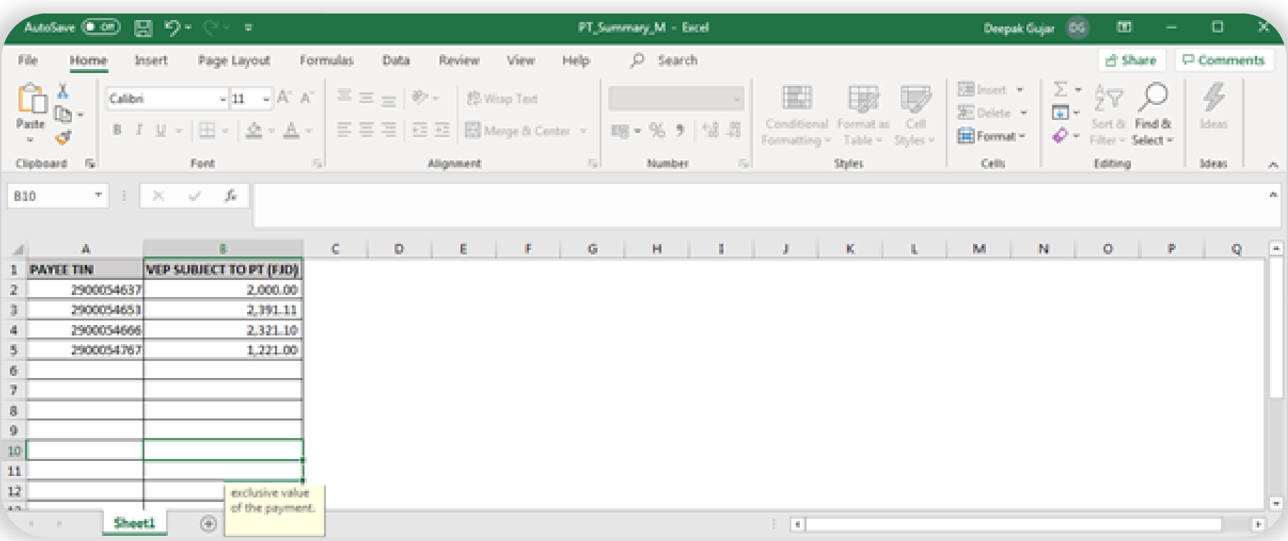
- Enter amount in "VEP subject to PT" field and accordingly the Provisional Tax is calculated.
- This PT tax calculated on the below rate:
    - From the period 2016 and onwards, the PT is calculated as 5% of the entered PT amount



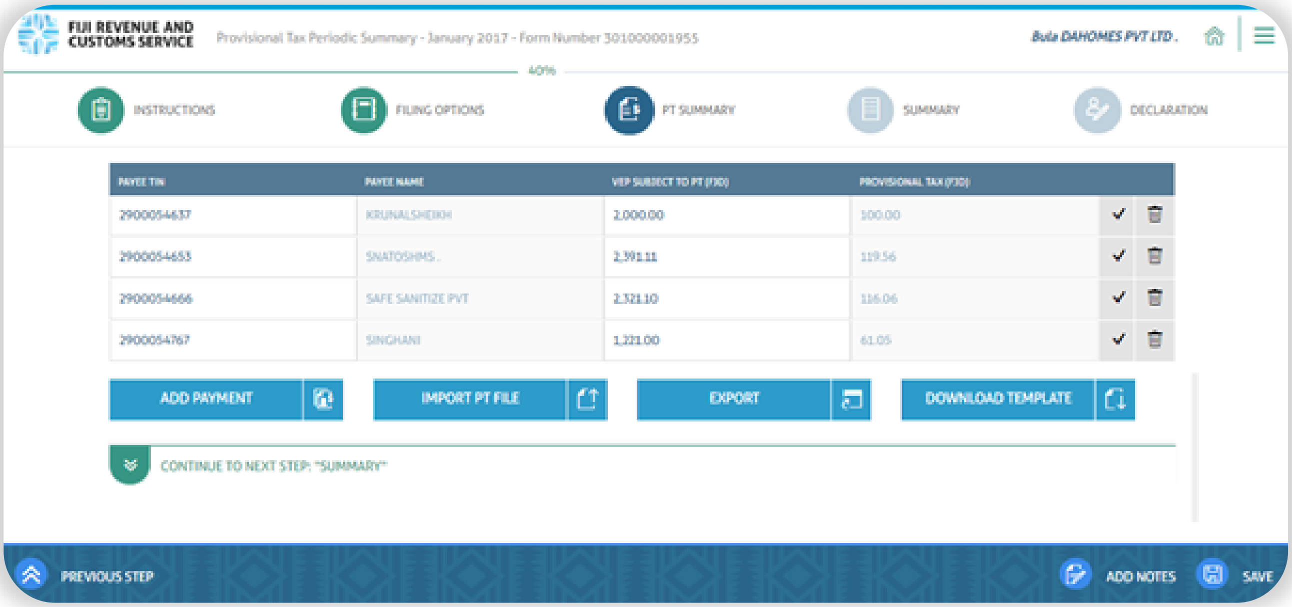
- After clicking on `Download Template' button, an excel file gets downloaded successfully.
- Taxpayer can enter the 'Payee Tin' and `VAT Exclusive Price' VEP subject to PT' details in that excel.



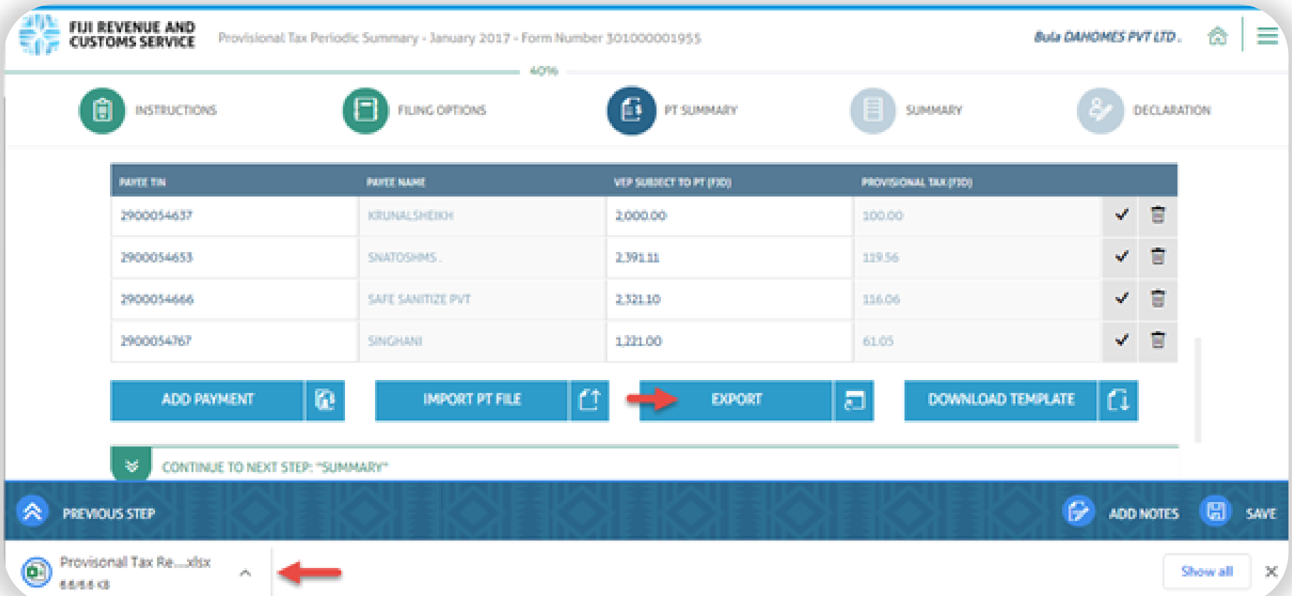
- Enter details in downloaded template as shown below and save the file.



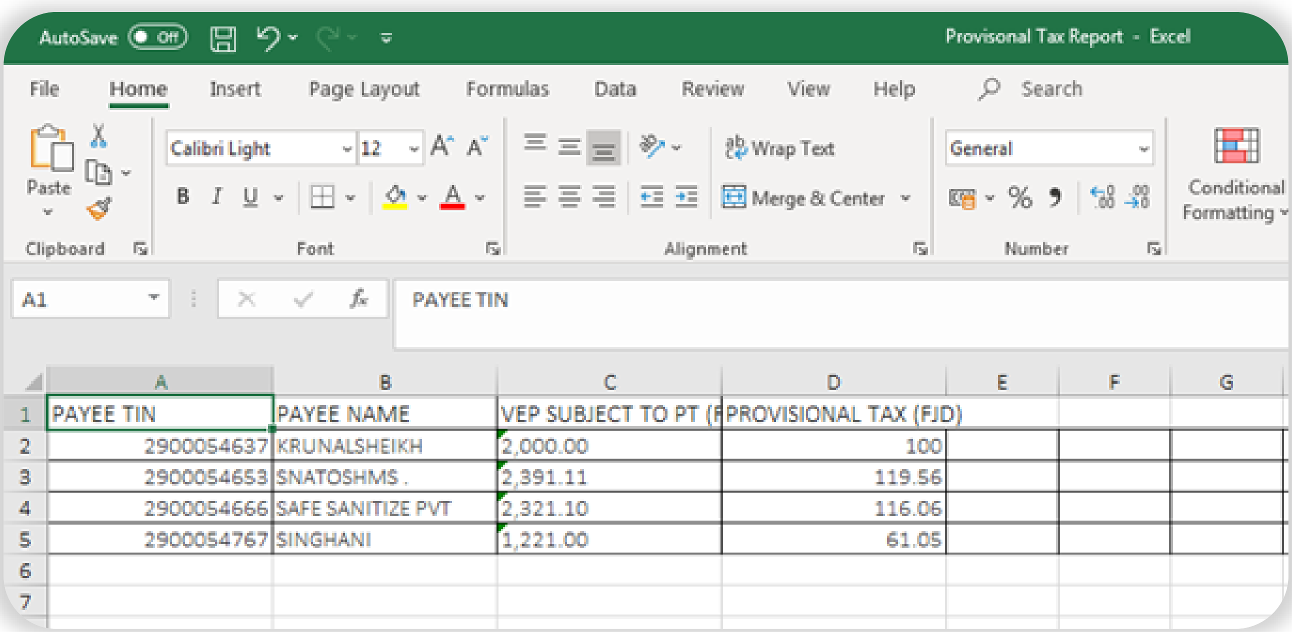
- Click on ‘Import’ file button and Import the details entered in the template.
- The entered data is fetched and displayed in the table.



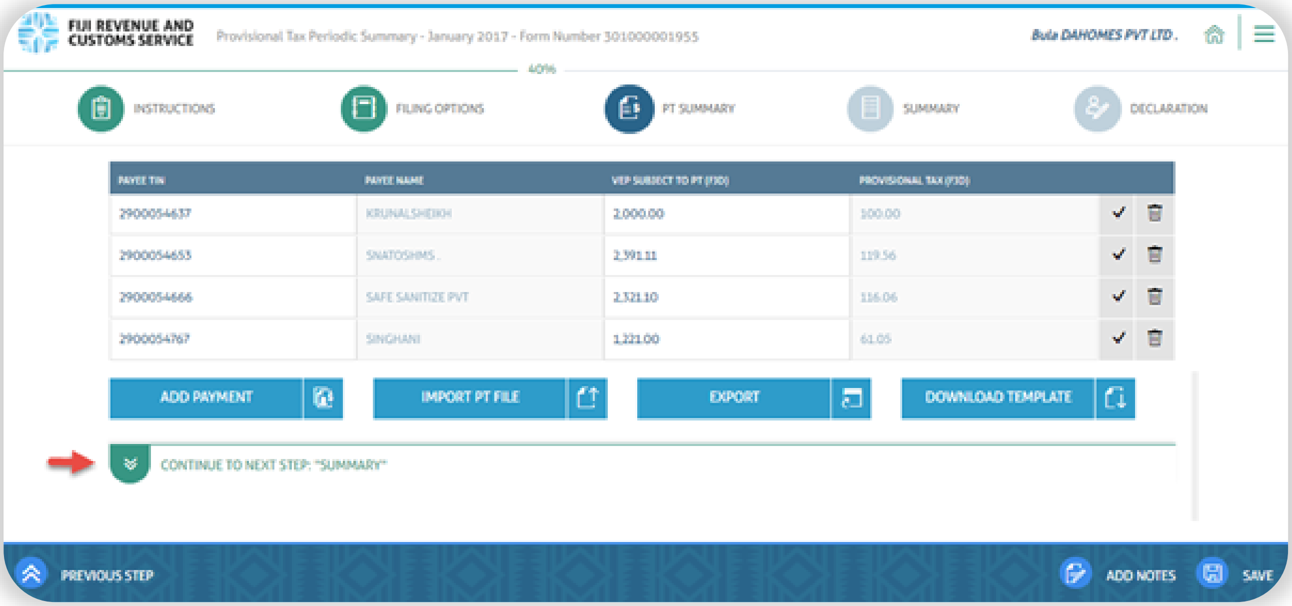
- After clicking on `Export' file button, an excel file gets downloaded successfully.



- Open the excel file which is downloaded from export.
- Here the details are fetched from the table and displayed in the excel sheet.

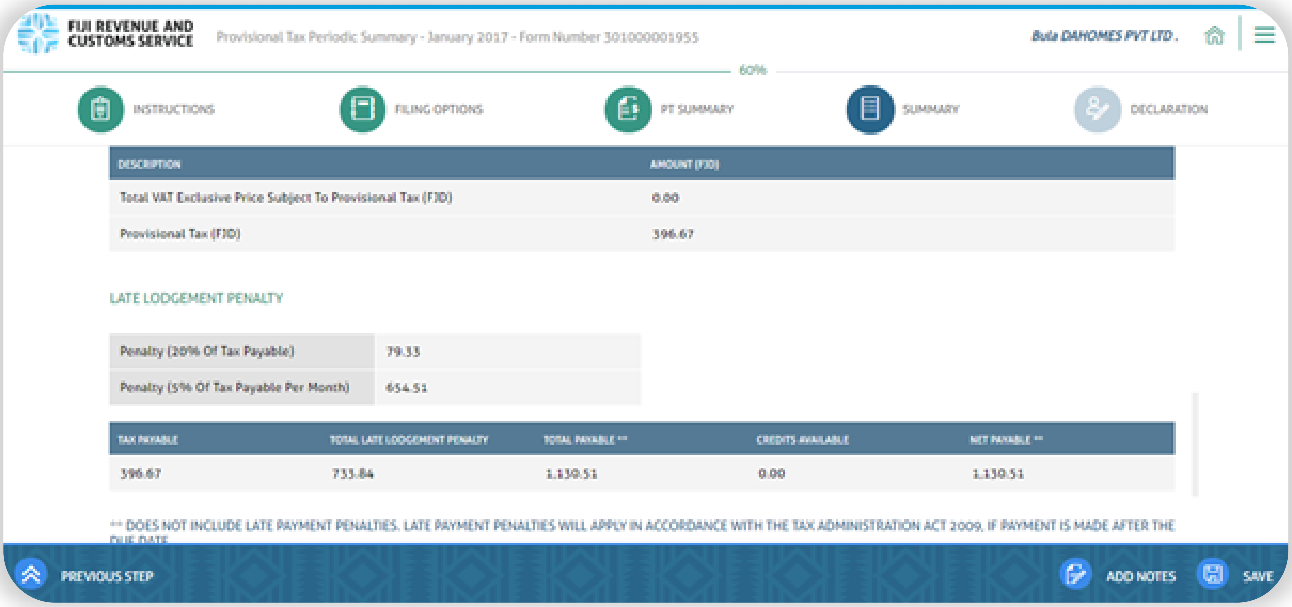


- After the excel is uploaded, the details are updated under `PT Summary' page and click on next button to move on `Summary' page.

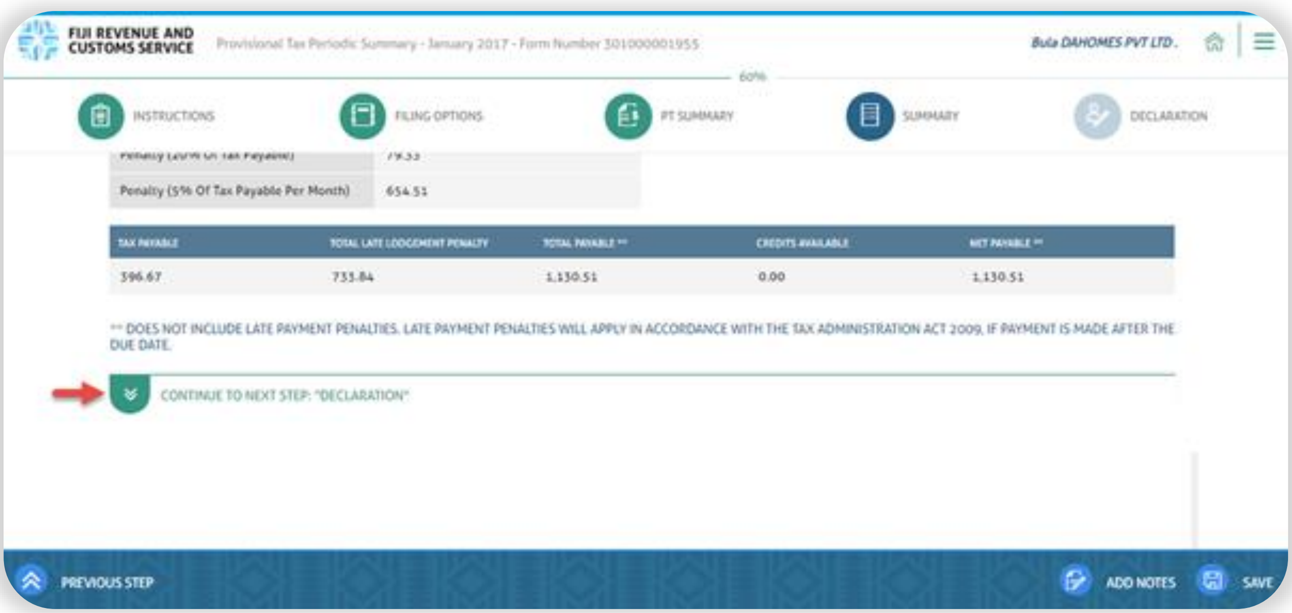


SUMMARY

- On the summary page, Late Lodgement Penalty is calculated as 20% and 5%.

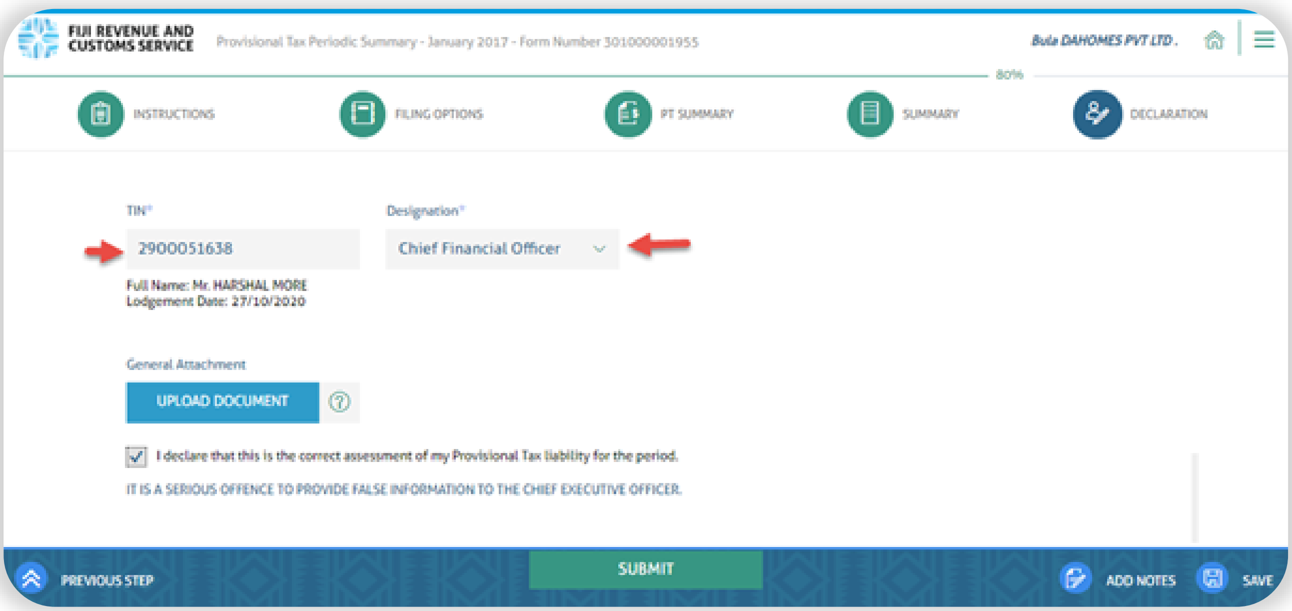


- Click on next button to move to the declaration page.

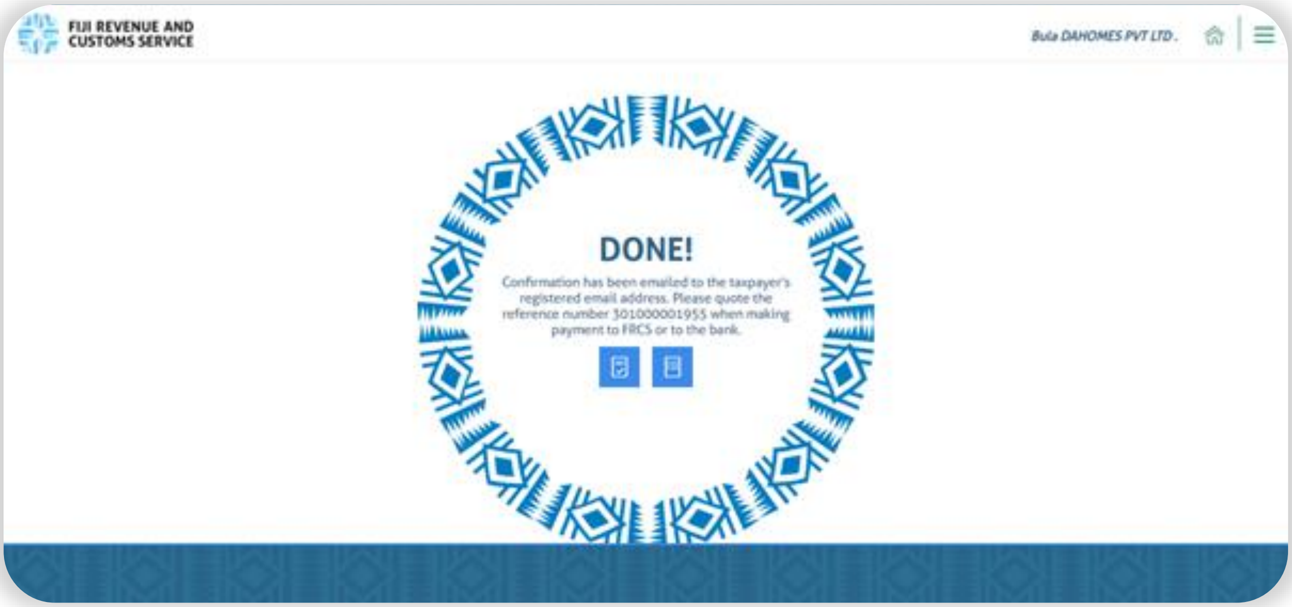


Declaration

- A declaration screen will appear where the Taxpayer will declare the information provided in the application.
- In the case of a non-individual taxpayer, TIN and designation fields will be available for taxpayers to update as shown below.
- Enter a valid TIN in the TIN section on the declaration page. The full name will be auto populated.
- In the case of an individual taxpayer, full name and lodgement date will be pre-populated.
- Select the declaration checkbox and the submit button will be enabled.



- On clicking the 'Submit' button, the return gets submitted and the Taxpayer is navigated to the acknowledgement screen from where he can either download the confirmation letter or simply navigate back to the Filing `Obligations' page to file another return.



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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:	29000545520300
Period:	01/01/2017 - 31/01/2017
Due Date:	28/02/2017
Lodgement Date:	27/10/2020
Assessment:	FJD 396.67
Late Lodgement Penalty 20%:	FJD 79.33
Late Lodgement Penalty 5% per month:	FJD 654.51
Late Lodgement Penalty $1 per day:	FJD 0.00
Credits Available:	FJD 0.00
Net Payable:*	FJD 1,130.51

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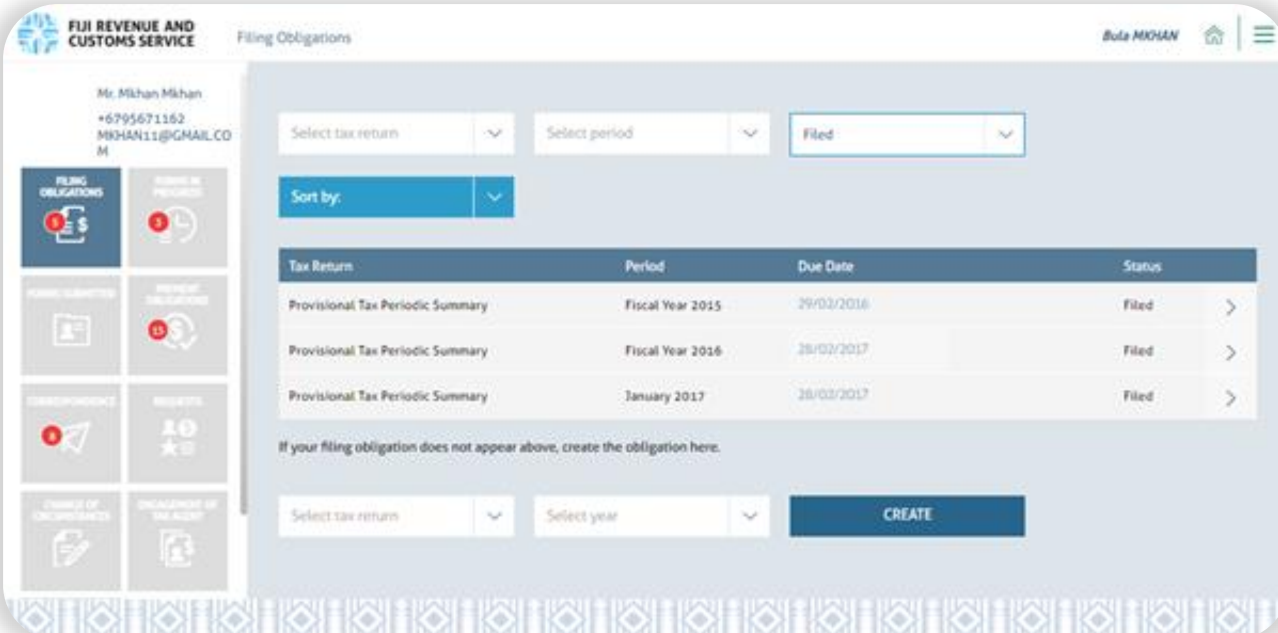
Amendment by Taxpayer

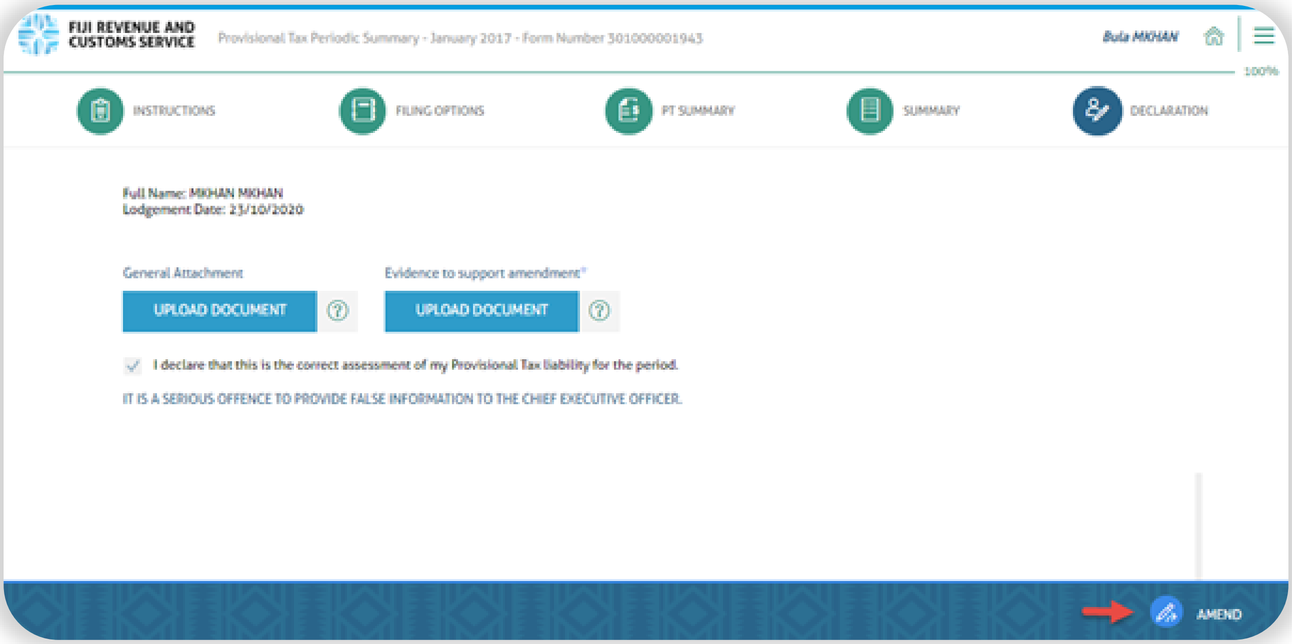
- The taxpayer needs to access TPOS via the public link https://tpos.frcs.org.fj/taxpayerportal#/Logon, enter valid user credentials and click on the Log-In button.

- After successful login, dashboard appears where Taxpayer will click on "Filing Obligations" tile.

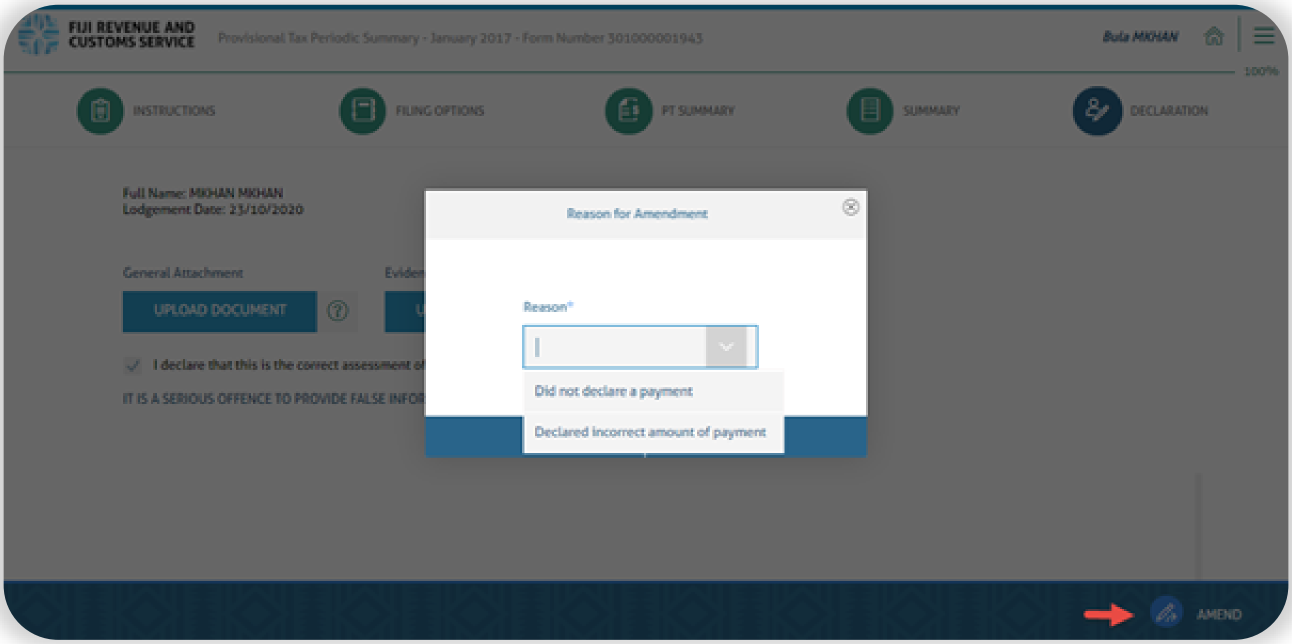
- The taxpayer can amend the returns which are in 'Filed' status. The filter can be used to make the relevant return easier to appear in the selection.



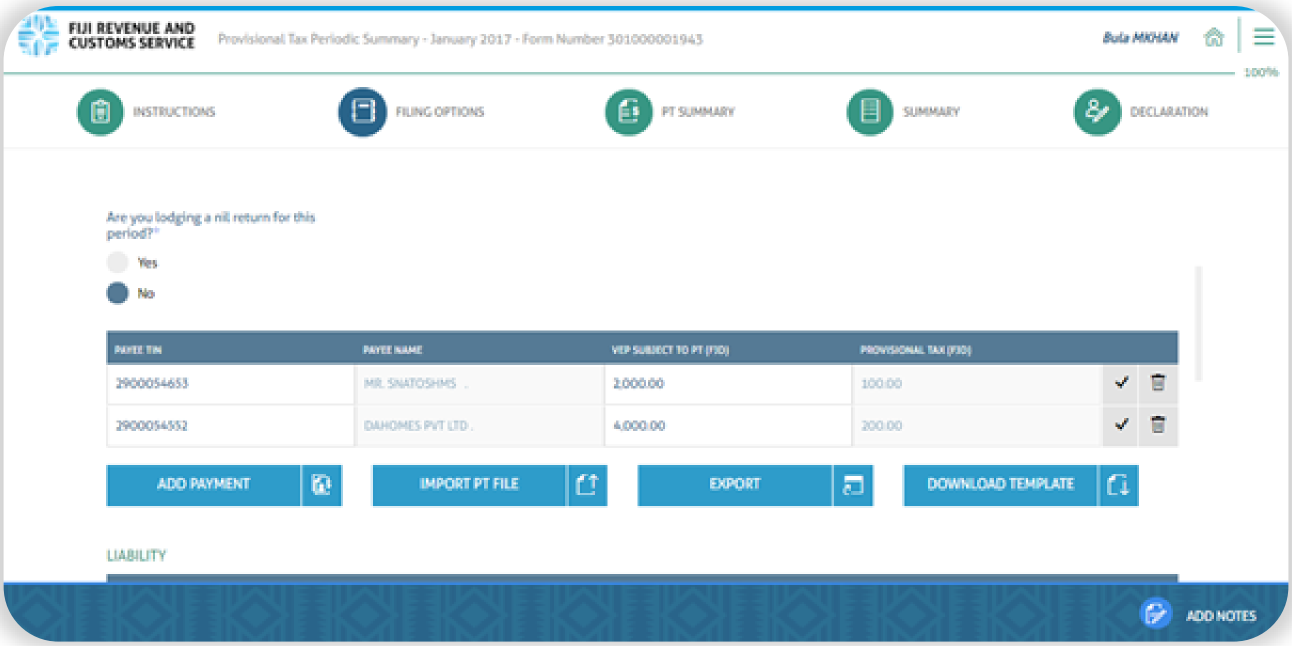
- The Provisional Tax return form will be displayed with the option to amend the return using the 'Amend' button.



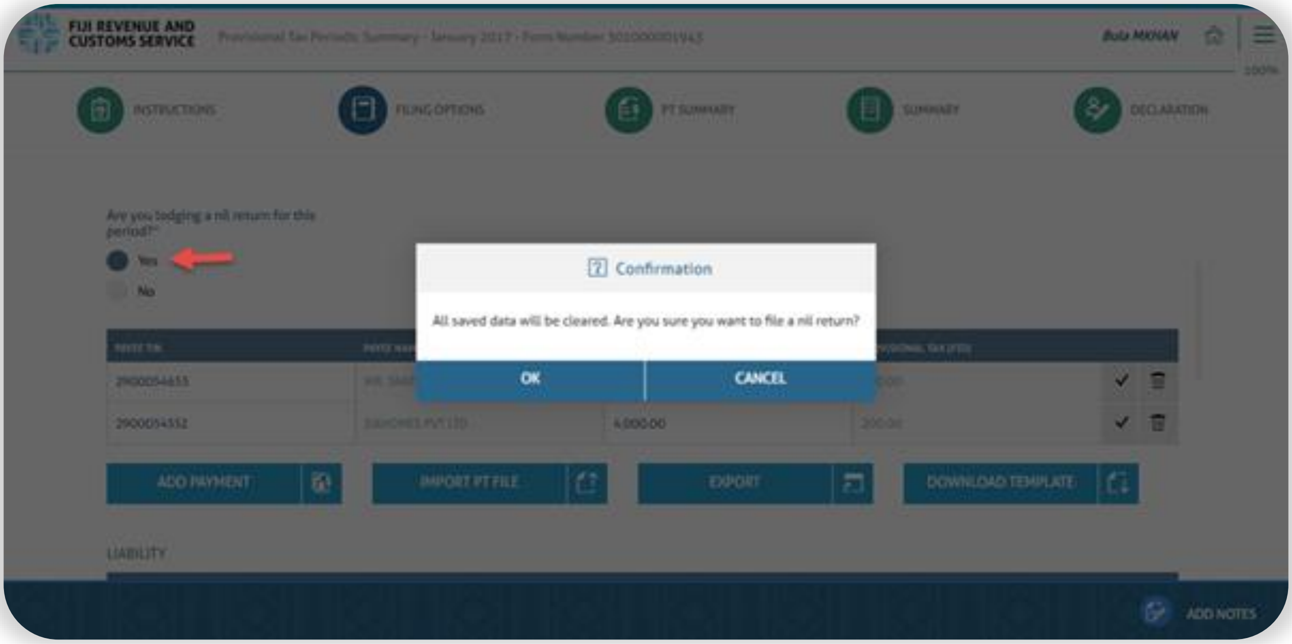
- The taxpayer will click on 'Amend' button a pop up will appear to provide a reason for the amendment.
- The taxpayer will select a reason and then click on the `OK' button.



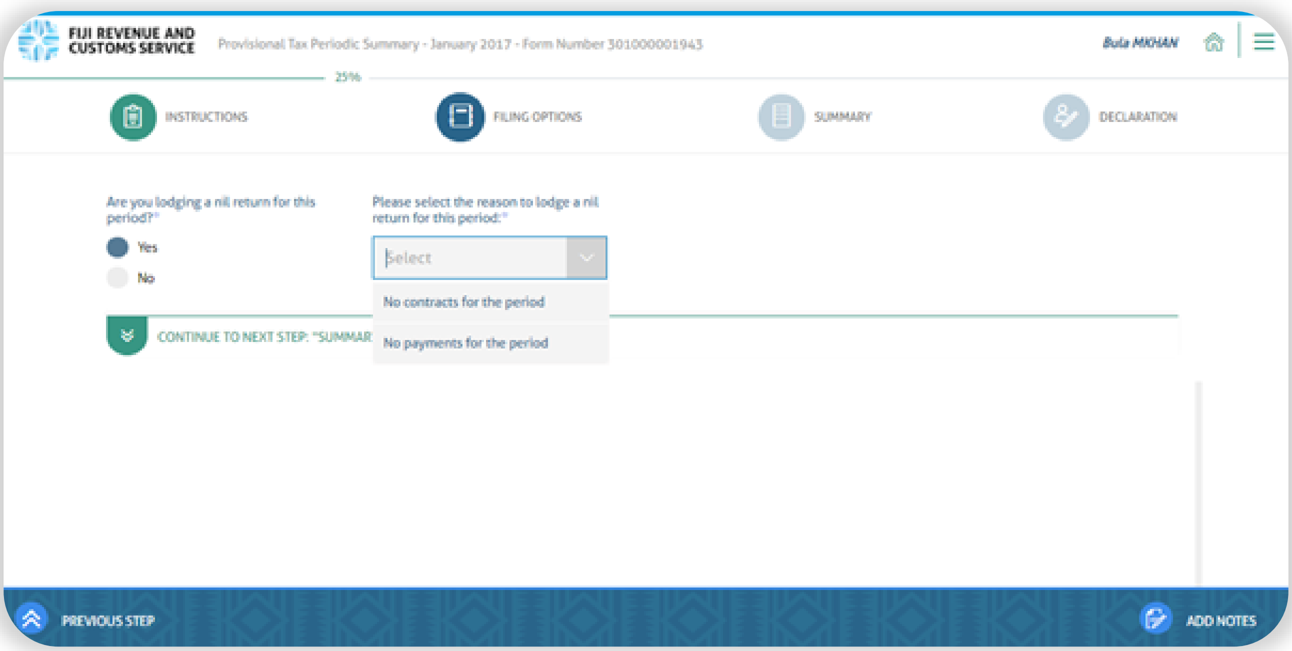
- After selecting a `Reason for Amendment' and click `OK' button then the form will appear in the editable mode where Taxpayer can edit amount.



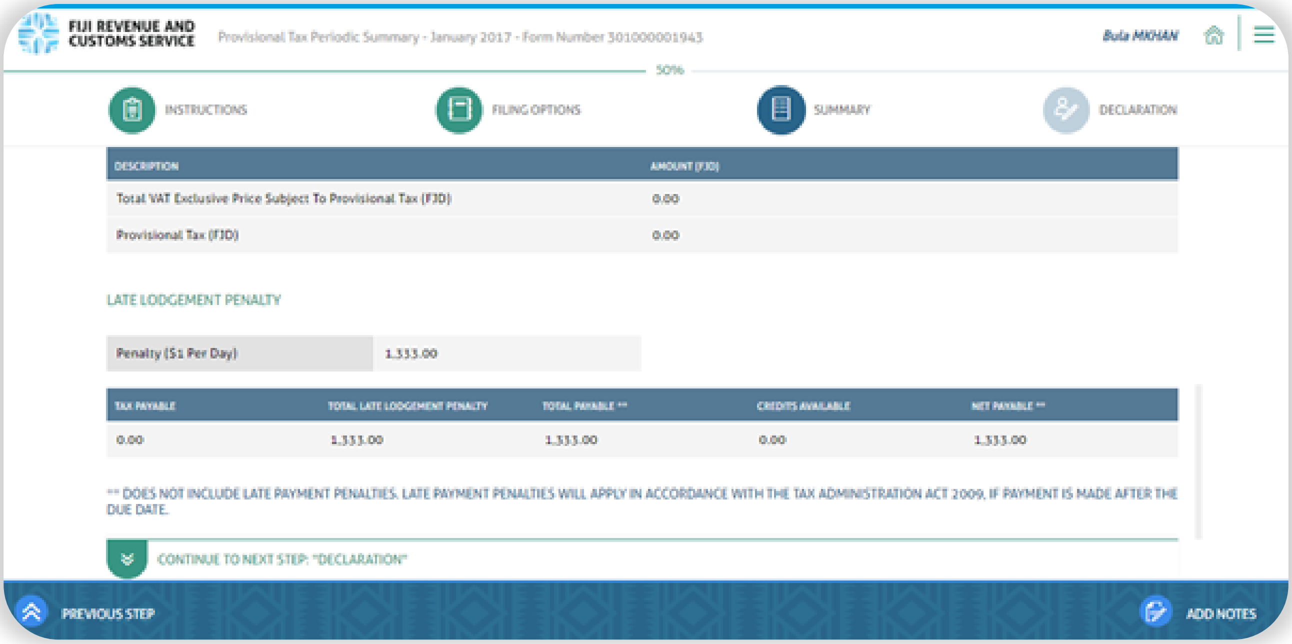
- On Amending a payable return to nil return a confirmation pop-up will appear for confirmation with an `OK' and `Cancel' button.



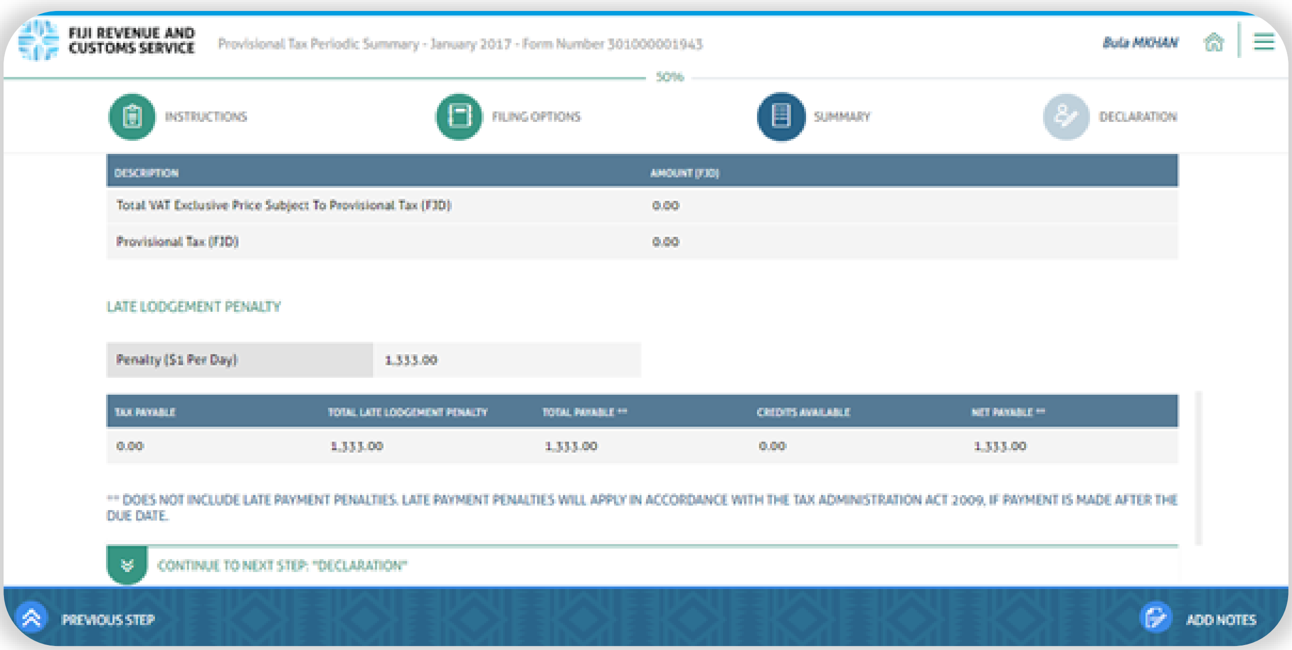
- On clicking `OK' button a Payable return form will be converted into a nil return.



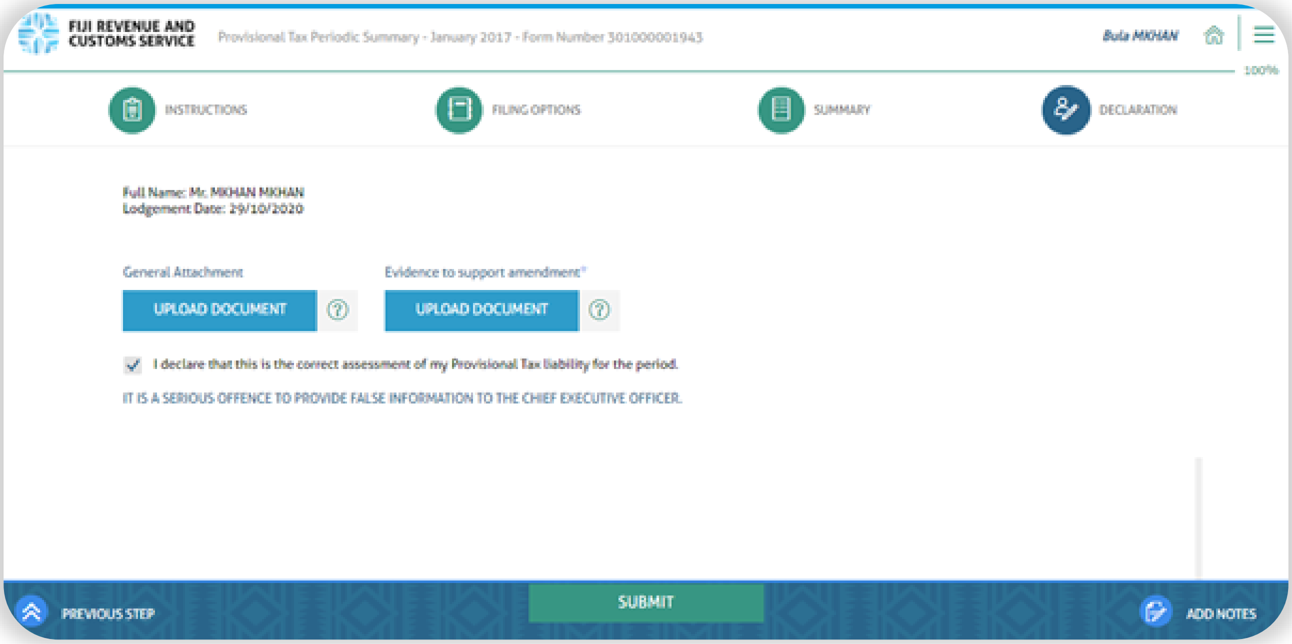
- The Late Lodgement Penalties will be recalculated based on the new tax liability after amendment.



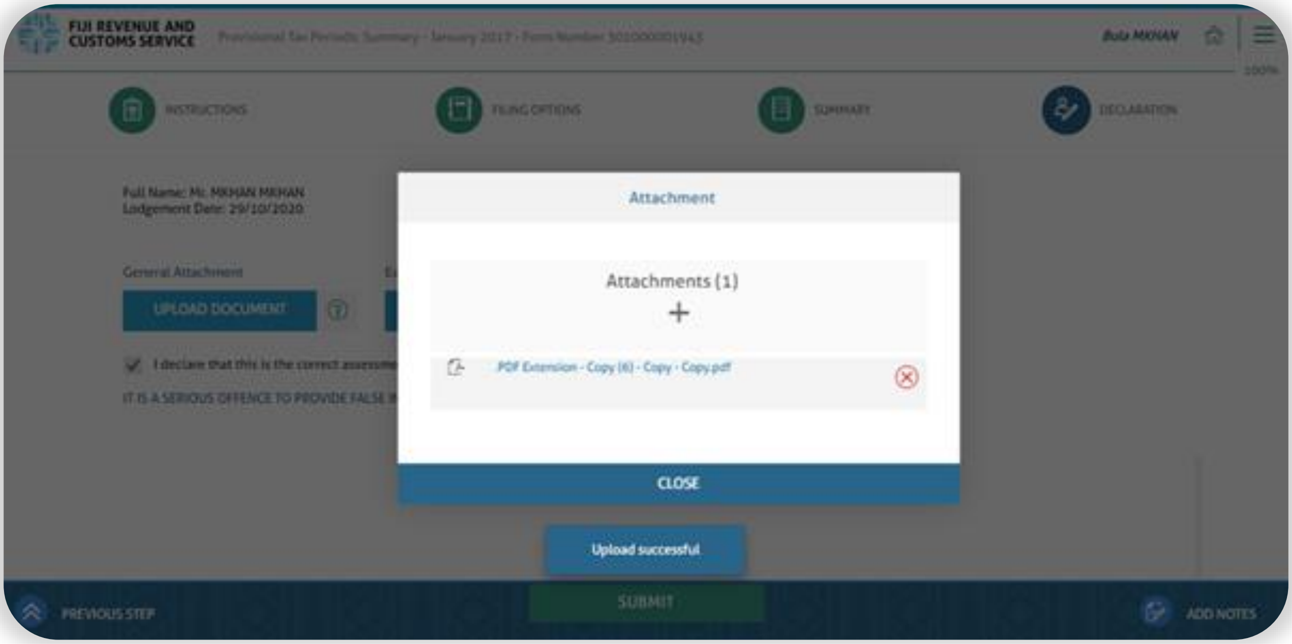
- `Summary' section will provide a summary of the return.



- After amending the amount Taxpayer will declare the assessment done by clicking on the declaration check box and 'Submit' button will be visible.



- Click on "Evidence to support amendment" button and upload relevant supporting documents. This is a mandatory step.



- On clicking the `Submit' button an 'Acknowledgement' screen will appear.

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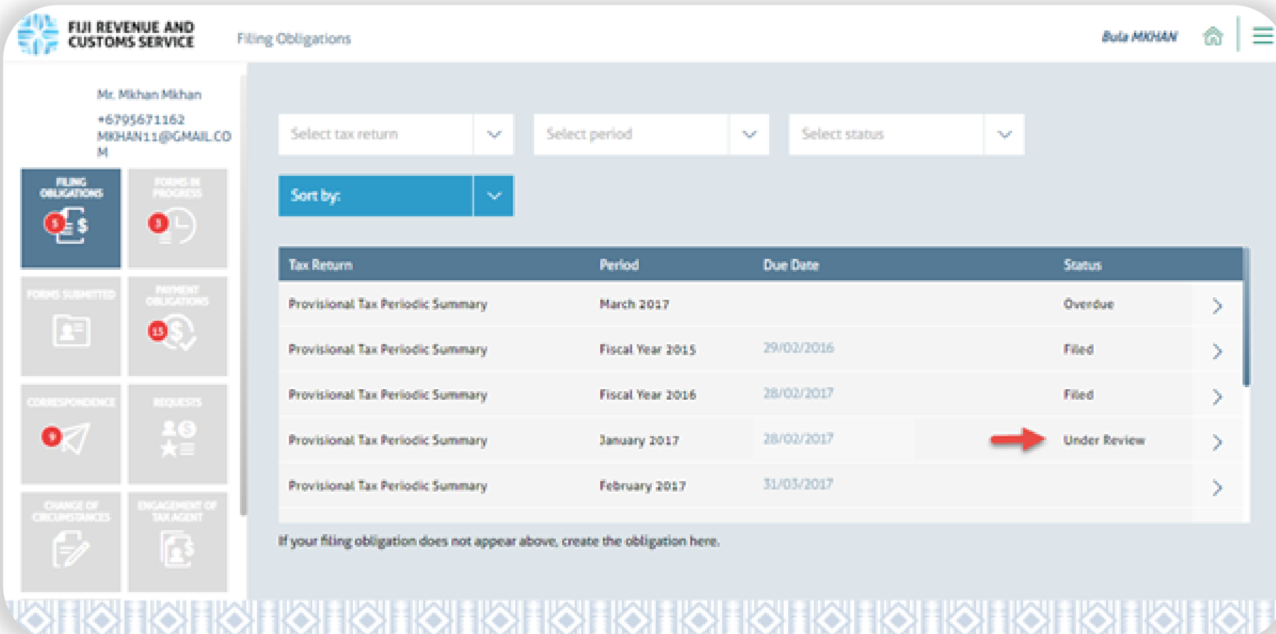
- When the amendment request is submitted, the status of the return will be shown as "Under Review", until the amendment is either approved or rejected by FRCS.



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