

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 permanent 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.

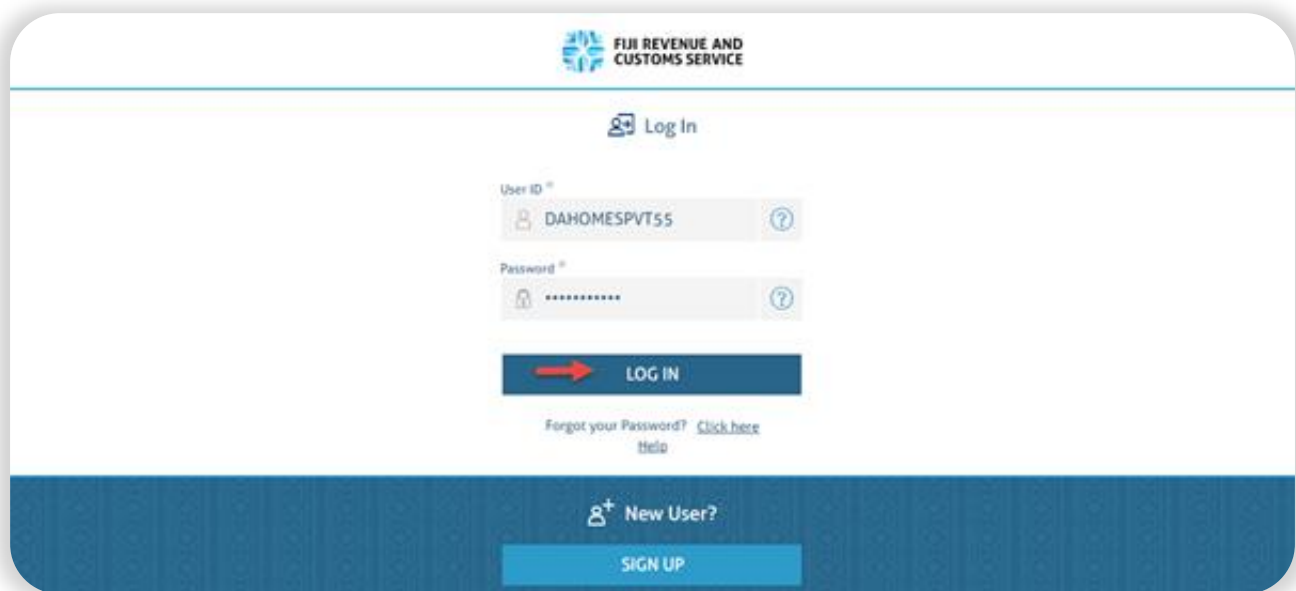
[Back to Index](#)



Initial Filing by Taxpayer

Log-In

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



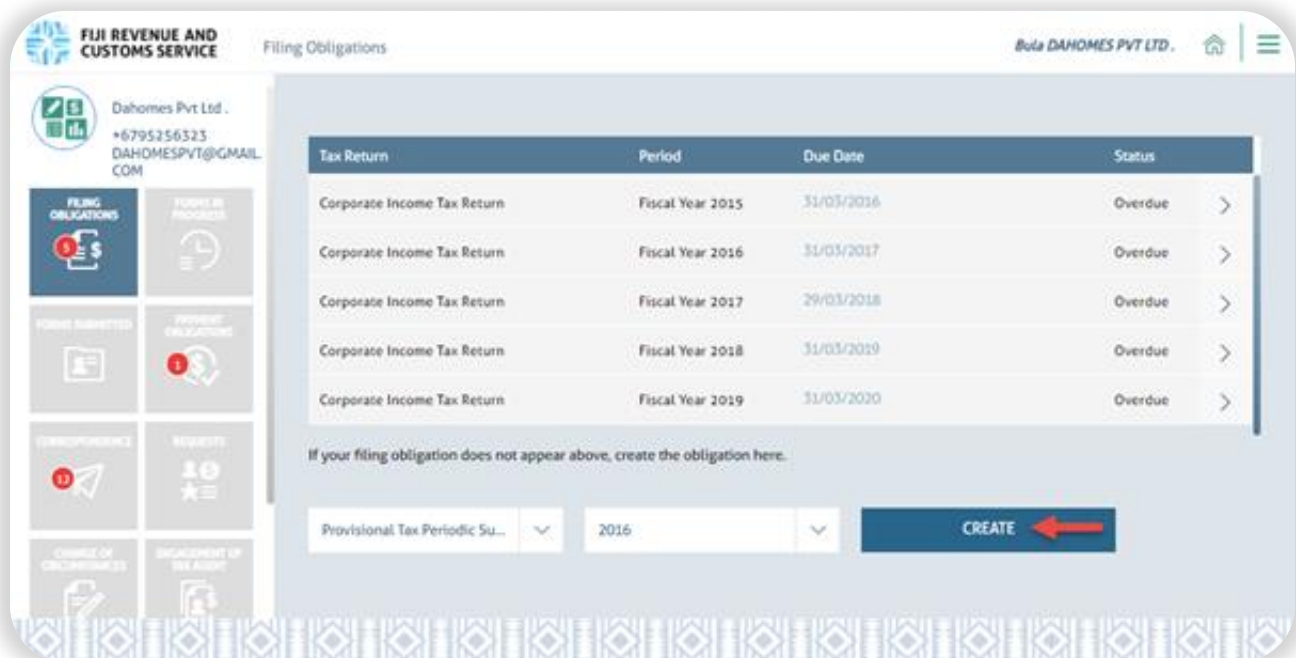
The screenshot shows the TPOS Log In page. At the top, there is a header with the Fiji Revenue and Customs Service logo and name. Below the header, there is a 'Log In' button with a user icon. The main form area contains two input fields: 'User ID' with the value 'DAHOMESPT55' and a question mark icon, and 'Password' with a masked password '*****' and a question mark icon. Below these fields is a large blue 'LOG IN' button with a red arrow pointing to it. Under the 'LOG IN' button, there is a link for 'Forgot your Password? Click here' and a 'Help' link. At the bottom of the form, there is a 'New User?' link with a user icon and a blue 'SIGN UP' 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.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2016 *Bula DAHOMES PVT LTD.*

0%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Please ensure to use the correct TIN for all the payees. Under Section 52(1) of the Tax Administration Act, a person who uses false TIN 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 imprisonment for a term not exceeding 24 months or to both a fine and imprisonment.
- Please ensure to provide accurate information while filing your return.
- If there are no transactions during the period, select NIL return and select reason from drop-down list.
- The information you provide in this application will be kept strictly confidential.
- Once your application is submitted, you will receive a return filing confirmation.
- You must provide this return filing confirmation when making payments.
- It is an offence to provide false and misleading information to FRCS.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file/pay late.

ADD NOTES SAVE



- 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

The screenshot displays the 'INSTRUCTIONS' step of the 'Provisional Tax Periodic Summary - Fiscal Year 2016' process. The interface includes a header with the service logo, title, and user information ('Bula DAHOMES PVT LTD'). A navigation bar shows five steps: INSTRUCTIONS, FILING OPTIONS, PT SUMMARY, SUMMARY, and DECLARATION. The main content area lists instructions for filing, including a requirement to provide accurate information and a declaration checkbox. A red arrow points to the checked checkbox. Below the instructions, another red arrow points to a green button labeled 'CONTINUE TO NEXT STEP : "FILING OPTIONS"'. The bottom of the screen features a blue bar with 'ADD NOTES' and 'SAVE' buttons.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2016 Bula DAHOMES PVT LTD

0%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

imprisonment.

- Please ensure to provide accurate information while filing your return.
- If there are no transactions during the period, select NIL return and select reason from drop-down list.
- The information you provide in this application will be kept strictly confidential.
- Once your application is submitted, you will receive a return filing confirmation.
- You must provide this return filing confirmation when making payments.
- It is an offence to provide false and misleading information to FRCS.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file/pay late.

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

→

ADD NOTES SAVE



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.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2016 - Form Number 301000001952 Bula DAHOMES PVT LTD.

25%

INSTRUCTIONS FILING OPTIONS 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:*

No contracts for the pe

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



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

The screenshot displays the 'Provisional Tax Periodic Summary - Fiscal Year 2016 - Form Number 301000001952' interface. The user is logged in as 'Bula DAHOMES PVT LTD.'. The progress bar shows 25% completion. The navigation tabs are INSTRUCTIONS, FILING OPTIONS, SUMMARY, and DECLARATION. The 'SUMMARY' tab is active. The form contains two questions: 'Are you lodging a nil return for this period?' with radio buttons for 'Yes' and 'No', and 'Please select the reason to lodge a nil return for this period:' with a dropdown menu showing 'No contracts for the pe'. A red arrow points to the 'CONTINUE TO NEXT STEP: "SUMMARY"' button. The bottom navigation bar includes 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2016 - Form Number 301000001952 Bula DAHOMES PVT LTD.

30%

INSTRUCTIONS FILING OPTIONS SUMMARY DECLARATION

LIABILITY

DESCRIPTION	AMOUNT (FJD)
Total VAT Exclusive Price Subject To Provisional Tax (FJD)	0.00
Provisional Tax (FJD)	0.00

LATE LODGEMENT PENALTY

Penalty (\$1 Per Day)	1,336.00
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TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
0.00	1,336.00	1,336.00	0.00	1,336.00

** 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



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.

The screenshot shows the 'DECLARATION' step in the TPOS system. The header includes the Fiji Revenue and Customs Service logo, the title 'Provisional Tax Periodic Summary - Fiscal Year 2016 - Form Number 301000001952', and the taxpayer name 'Bula DAHOMES PVT LTD.'. The navigation bar has four tabs: INSTRUCTIONS, FILING OPTIONS, SUMMARY, and DECLARATION (which is active). The main form area contains two input fields: 'TIN*' with the value '2900054653' and 'Designation*' with a dropdown menu showing 'Chief Financial Officer'. Below these fields, the system has auto-populated 'Full Name: Mr. SNATOSHMS.' and 'Lodgement Date: 26/10/2020'. There is a 'General Attachment' section with an 'UPLOAD DOCUMENT' button. At the bottom, there is a declaration statement: 'I declare that this is the correct assessment of my Provisional Tax liability for the period. IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The footer includes a 'PREVIOUS STEP' button and 'ADD NOTES' and 'SAVE' buttons.



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2016 - Form Number 301000001952 Bula DAHOMES PVT LTD. 100%

INSTRUCTIONS FILING OPTIONS SUMMARY DECLARATION

TIN¹ 2900054653 Designation² Chief Financial Officer

Full Name: Mr. SNATOSHMS
Lodgement Date: 26/10/2020

General Attachment
UPLOAD DOCUMENT

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

PREVIOUS STEP SUBMIT ADD NOTES SAVE

- 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.frsc.org.fj/taxpayerportal#/Logon>, enter valid user credentials and click on the Log-In button.

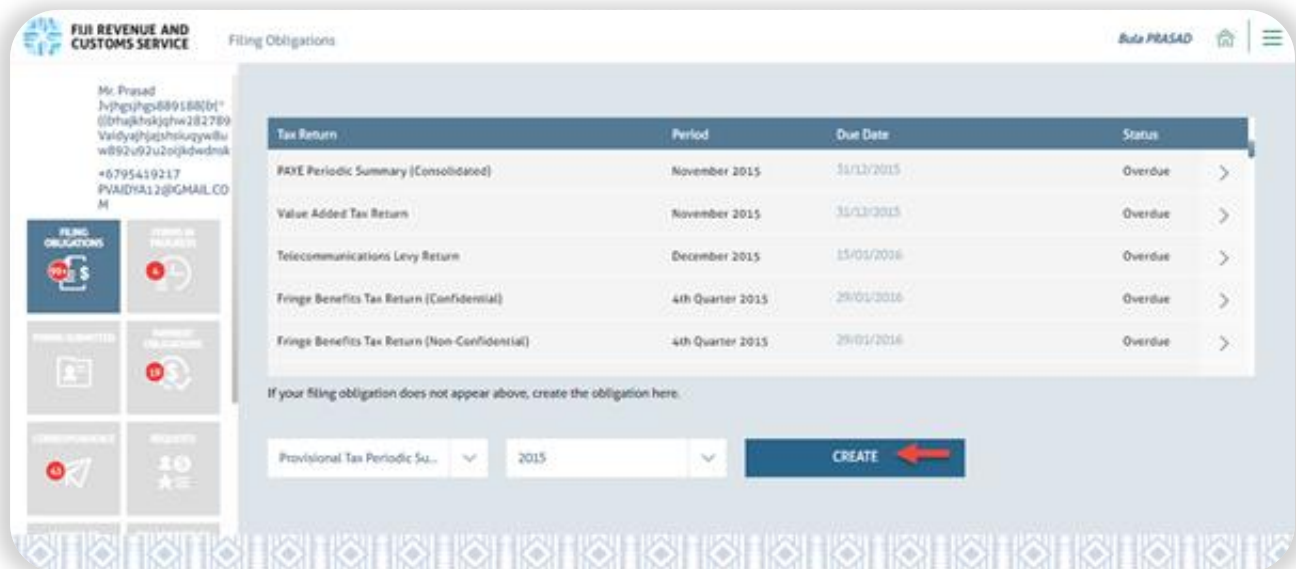
The screenshot shows the TPOS Log In page. At the top, the Fiji Revenue and Customs Service logo is displayed. Below it, the text "Log In" is shown. The page features two input fields: "User ID" and "Password". The "User ID" field contains the text "PVAIDYA72". The "Password" field contains a series of asterisks. Red arrows point to each of these fields. Below the input fields is a blue "LOG IN" button, also indicated by a red arrow. Below the "LOG IN" button, there is a link for "Forgot your Password?" and a "Click here" link. At the bottom of the page, there is a "New User?" link and a blue "SIGN UP" 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.

The screenshot shows the 'Instructions' page of the FRC TPOS. The header includes the FRC logo, the text 'FIJI REVENUE AND CUSTOMS SERVICE', the title 'Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953', the user name 'Bula PRASAD', and a home icon. The main navigation bar has four tabs: 'INSTRUCTIONS' (active), 'FILING OPTIONS', 'SUMMARY', and 'DECLARATION'. The 'INSTRUCTIONS' section contains a list of five bullet points: 'The information you provide in this application will be kept strictly confidential.', 'Once your application is submitted, you will receive a return filing confirmation.', 'You must provide this return filing confirmation when making payments.', 'It is an offence to provide false and misleading information to FRC.', and 'Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file/pay late.' Below the list 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 has a blue background with icons for 'ADD NOTES' and 'SAVE'.



- 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

The screenshot displays the 'INSTRUCTIONS' step of a tax filing process within the Fiji Revenue and Customs Service TPOS. The interface includes a header with the service name, form title 'Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953', and user information 'Bula PRASAD'. A progress bar at the top shows four steps: INSTRUCTIONS (active), FILING OPTIONS, SUMMARY, and DECLARATION. The main content area lists several instructions for filing a return, such as ensuring accurate information, selecting NIL return if no transactions, confidentiality, and penalties for late filing. Below the instructions, there is a declaration checkbox labeled 'I declare that I have read and understood the instructions above.' and a green button labeled 'CONTINUE TO NEXT STEP : "FILING OPTIONS"'. Both the declaration checkbox and the continue button are highlighted with red arrows. The bottom of the screen features a blue bar with 'ADD NOTES' and 'SAVE' buttons.



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.

The screenshot displays the 'Filing Options' step in the 'Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953' application. The user is 'Bula PRASAD'. The progress bar shows 20% completion. The navigation menu includes 'INSTRUCTIONS', 'FILING OPTIONS' (current step), 'PT SUMMARY', '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, and a red arrow points to it. Below the radio buttons, a green button labeled 'CONTINUE TO NEXT STEP: "PT SUMMARY"' is highlighted with a red arrow. The bottom navigation bar includes 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953 *Bula PRASAD*

40%

INSTRUCTIONS FILING OPTIONS **PT SUMMARY** SUMMARY DECLARATION

DESCRIPTION	AMOUNT (FJD)
Total Gross Contractual Income For The Year	4,000.00
Total Amount Of Provisional Tax Deducted For The Year	1,000.00
Total Amount Of Provisional Tax Sent To FRCS For The Year	2,761.22
Difference (If Any)	873.00
Total Amount Of Provisional Tax Shown On Attached Certificates	983.00

Please attach certificates of withholding tax¹

UPLOAD ATTACHMENT ?

PREVIOUS STEP ADD NOTES SAVE



- 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.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953 Bula PRASAD

40%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

Total Amount Of Provisional Tax Sent To FRCS For The Year	2,761.22
Difference (If Any)	873.00
Total Amount Of Provisional Tax Shown On Attached Certificates	963.00

Please attach certificates of withholding tax*

→ **UPLOAD ATTACHMENT** ?

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE

- Upload the withholding tax certificate attachment.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953 Bula PRASAD

40%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

Total Amount Of Provisional Tax Sent To FRCS For The Year	2,761.22
Difference (If Any)	873.00
Total Amount Of Provisional Tax Shown On Attached Certificates	963.00

Please attach certificates of withholding tax*

UPLOAD ATTACHMENT ?

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE

Provisional Tax Withholding Certificate

Attachments (1)

+

.PDF Extension - Copy (5).pdf

CLOSE

Upload successful



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953 *Bula PRASAD*

40%

INSTRUCTIONS FILING OPTIONS **PT SUMMARY** SUMMARY DECLARATION

LIABILITY

DESCRIPTION	AMOUNT (FJD)
Total Gross Contractual Income For The Year	4,000.00
Total Amount Of Provisional Tax Deducted For The Year	3,000.00
Total Amount Of Provisional Tax Sent To FRCS For The Year	2,761.22
Difference (If Any)	873.00
Total Amount Of Provisional Tax Shown On Attached Certificates	983.00

Please attach certificates of withholding tax^a

PREVIOUS STEP ADD NOTES SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953 *Bula PRASAD*

40%

INSTRUCTIONS FILING OPTIONS **PT SUMMARY** SUMMARY DECLARATION

Difference (If Any)	873.00
Total Amount Of Provisional Tax Shown On Attached Certificates	983.00

Please attach certificates of withholding tax^a

UPLOAD ATTACHMENT ?

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



SUMMARY

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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - Fiscal Year 2015 - Form Number 301000001953 *Bula PRASAD*

60%

INSTRUCTIONS FILING OPTIONS PT SUMMARY **SUMMARY** DECLARATION

DESCRIPTION	AMOUNT (FJD)
Total VAT Exclusive Price Subject To Provisional Tax (FJD)	4,000.00
Provisional Tax (FJD)	600.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	120.00
Penalty (5% Of Tax Payable Per Month)	990.00

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE ***
600.00	1,110.00	1,710.00	0.00	1,710.00

** 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.

PREVIOUS STEP ADD NOTES SAVE

- 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.
- 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.

The screenshot shows the 'DECLARATION' step of a tax filing process. At the top, the header includes the Fiji Revenue and Customs Service logo, the text 'Provisional Tax Periodic Summary - Fiscal Year 2016 - Form Number 301000001952', and the taxpayer's name 'Bula DAHOMES PVT LTD.' with a home icon and a 100% completion indicator. Below the header is a navigation bar with four icons: INSTRUCTIONS, FILING OPTIONS, SUMMARY, and DECLARATION (which is highlighted). The main content area contains two input fields: 'TIN*' with the value '2900054653' and 'Designation*' with a dropdown menu showing 'Chief Financial Officer'. Below these fields, the system has auto-populated 'Full Name: Mr. SNATOSHMS.' and 'Lodgement Date: 26/10/2020'. There is a red arrow pointing to the TIN field and another pointing to the Designation dropdown. Below this is a 'General Attachment' section with an 'UPLOAD DOCUMENT' button and a help icon. At the bottom of the form, there is a declaration statement: 'I declare that this is the correct assessment of my Provisional Tax liability for the period. IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The footer bar contains a 'PREVIOUS STEP' button, an 'ADD NOTES' button, and a 'SAVE' button.



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955 Bula DAHOMES PVT LTD. 80%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

TIN^o 2900051638 Designation^o Chief Financial Officer

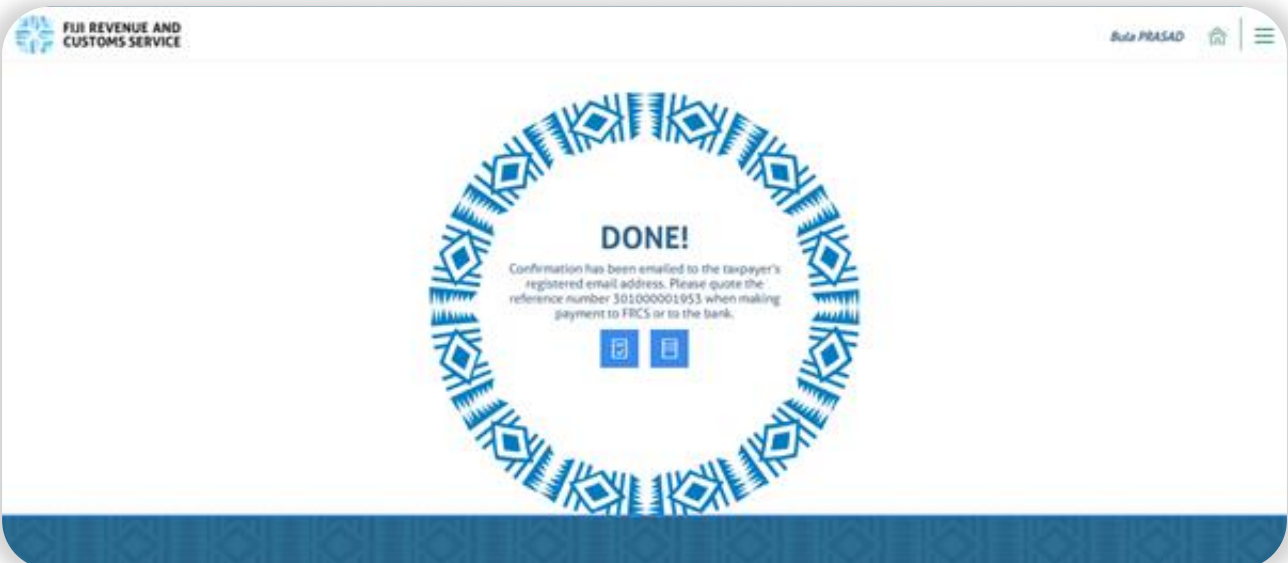
Full Name: Mr. HARSHAL MORE
Lodgement Date: 27/10/2020

General Attachment
UPLOAD DOCUMENT ?

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

PREVIOUS STEP SUBMIT ADD NOTES SAVE

- 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



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



A world class revenue service delivering excellence in revenue collection, border protection, trade and travel facilitation



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

Log-In

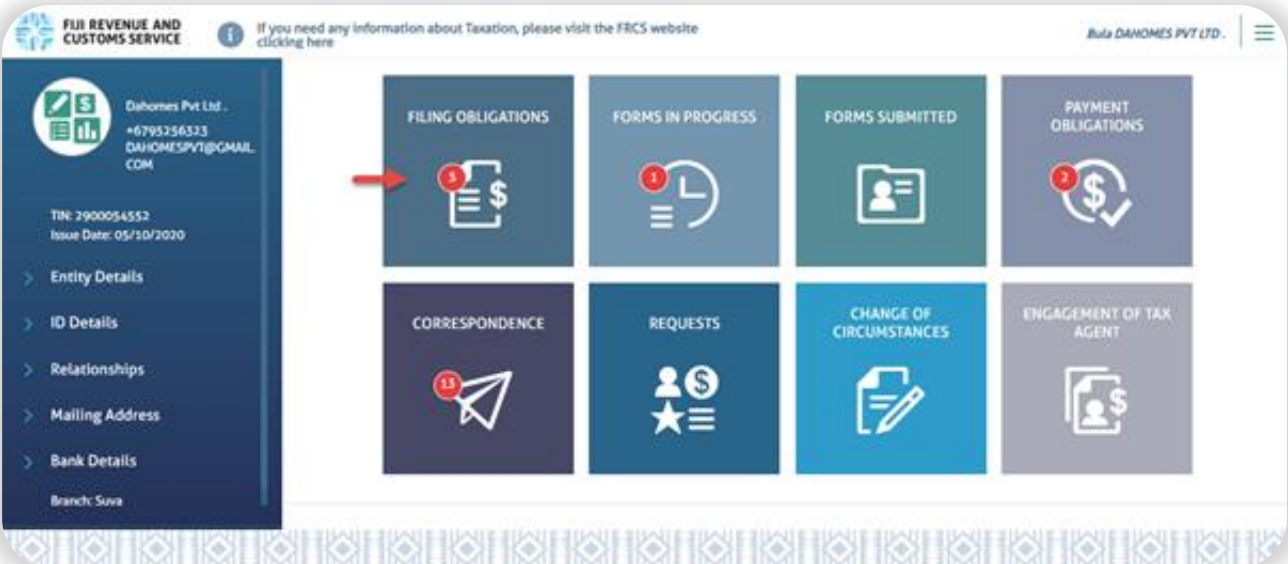
- The taxpayer needs to access TPOS via the public link <https://tpos.frcs.org.fj/taxpayerportal#/Logon> , enter valid user credentials and click on the Log-In button.



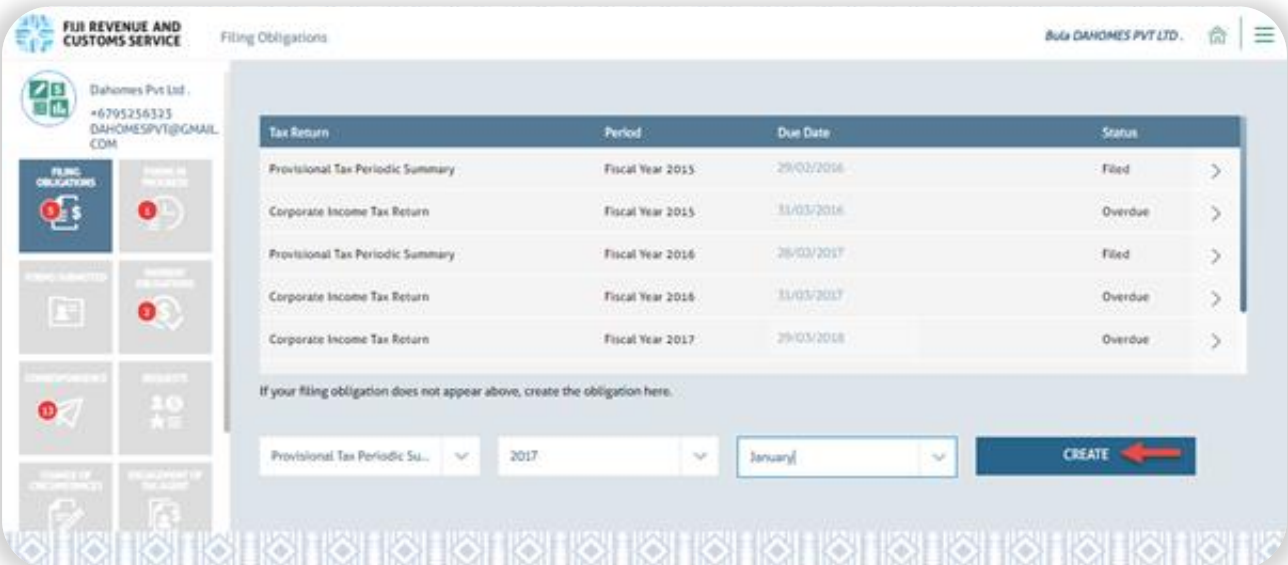
The screenshot shows the TPOS Log In page. At the top, there is a header with the Fiji Revenue and Customs Service logo and the text "FIJI REVENUE AND CUSTOMS SERVICE". Below the header, there is a "Log In" button. The main form area contains three input fields: "User ID", "Password", and a "LOG IN" button. The "User ID" field contains the text "DAHOMESPVTS5" and has a red arrow pointing to it. The "Password" field contains a series of asterisks and also has a red arrow pointing to it. Below the "LOG IN" button, there is a link that says "Forgot your Password? Click here" and a "Help" link. At the bottom of the form, there is a "New User?" link and a "SIGN UP" 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.

The screenshot shows the 'INSTRUCTIONS' page for a Provisional Tax Periodic Summary for January 2017. The page is part of the TPOS system for Bula DAHOMES PVT LTD. The navigation bar includes links for INSTRUCTIONS, FILING OPTIONS, PT SUMMARY, SUMMARY, and DECLARATION. The main content area contains four bullet points: 'Once your application is submitted, you will receive a return filing confirmation.', 'You must provide this return filing confirmation when making payments.', 'It is an offence to provide false and misleading information to FRCs.', and 'Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file/pay late.' Below the instructions is a declaration checkbox labeled 'I declare that I have read and understood the instructions above.' At the bottom, there is a green button with a checkmark icon and the text 'CONTINUE TO NEXT STEP: "FILING OPTIONS"'. The footer contains 'ADD NOTES' and 'SAVE' buttons.



- 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.

The screenshot displays the 'INSTRUCTIONS' step of a 'Provisional Tax Periodic Summary - January 2017' form. The interface includes a top navigation bar with the Fiji Revenue and Customs Service logo, the service name, the form title, the taxpayer's name 'Bula DAHOMES PVT LTD.', and a home icon. Below the navigation bar is a progress bar with five steps: INSTRUCTIONS (active), FILING OPTIONS, PT SUMMARY, SUMMARY, and DECLARATION. The main content area lists four instructions: 'Once your application is submitted, you will receive a return filing confirmation.', 'You must provide this return filing confirmation when making payments.', 'It is an offence to provide false and misleading information to FRCS.', and 'Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file/pay late.' Below these instructions is a declaration checkbox labeled 'I declare that I have read and understood the instructions above.' with a red arrow pointing to it. At the bottom of the form is a green button labeled 'CONTINUE TO NEXT STEP: "FILING OPTIONS"' with a red arrow pointing to it. The bottom of the screen features a blue bar with 'ADD NOTES' and 'SAVE' buttons.



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.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955 Bula DAHOMES PVT LTD.

20%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

Are you lodging a nil return for this period?"

☐ Yes

☒ No

CONTINUE TO NEXT STEP: "PT SUMMARY"

Form: 301000001955 saved successfully

PREVIOUS STEP ADD NOTES SAVE



PT Summary

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

The screenshot shows the 'PT SUMMARY' step of the 'Provisional Tax Periodic Summary - January 2017' form. The form is titled 'Bula DAHOMES PVT LTD.' and has a progress bar at 40%. The navigation bar includes 'INSTRUCTIONS', 'FILING OPTIONS', 'PT SUMMARY' (active), 'SUMMARY', and 'DECLARATION'. The main form area has a table with columns: 'PAYEE TIN', 'PAYEE NAME', 'VET SUBJECT TO PT (FJD)', and 'PROVISIONAL TAX (FJD)'. Below the table are buttons for 'ADD PAYMENT', 'IMPORT PT FILE', 'EXPORT', and 'DOWNLOAD TEMPLATE'. A green button labeled 'CONTINUE TO NEXT STEP: "SUMMARY"' is also visible. The bottom bar contains 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.

PAYEE TIN	PAYEE NAME	VET SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)

ADD PAYMENT IMPORT PT FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955 Bula DAHOMES PVT LTD.

40%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)
2900054637	KRUNALSHEKH		

ADD PAYMENT IMPORT PT FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



- 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

The screenshot displays the 'Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955' interface. The user is logged in as 'Bula DAHOMES PVT LTD.'. The progress bar indicates 40% completion. The navigation menu includes INSTRUCTIONS, FILING OPTIONS, PT SUMMARY (active), SUMMARY, and DECLARATION. The main form contains a table with the following data:

PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)	
2900054637	KRUNALSHEKH	4,000.00	200.00	☒

Below the table are buttons for ADD PAYMENT, IMPORT PT FILE, EXPORT, and DOWNLOAD TEMPLATE. A green arrow icon indicates the next step: 'CONTINUE TO NEXT STEP: "SUMMARY"'. The footer includes a 'PREVIOUS STEP' button and 'ADD NOTES' and 'SAVE' options.



- 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.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 303000001955 Rate DAPHONES PVT LTD.

40%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FID)	PROVISIONAL TAX (FID)
2900054637	EDUNALSHENY	4,000.00	200.00

ADD PAYMENT IMPORT PT FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE

PT_Summary_M.xlsx

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

PAYEE TIN	VEP SUBJECT TO PT (FID)
2900054637	2,000.00
2900054653	2,391.11
2900054666	2,321.10
2900054767	1,221.00

exclusive value of the payment.



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955 *Bula DAHOMES PVT LTD.*

40%

INSTRUCTIONS FILING OPTIONS **PT SUMMARY** SUMMARY DECLARATION

PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)		
2900054637	KRUNALSHEIKH	2,000.00	100.00	✓	✕
2900054653	SNATOSHMS .	2,391.11	119.56	✓	✕
2900054666	SAFE SANITIZE PVT	2,321.10	116.06	✓	✕
2900054767	SINGHANI	1,221.00	61.05	✓	✕

ADD PAYMENT IMPORT PT FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



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

The screenshot shows the 'Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955' page. The 'EXPORT' button is highlighted with a red arrow. Below the table, a green bar indicates 'CONTINUE TO NEXT STEP: "SUMMARY"'. At the bottom, a file download bar shows 'Provisional Tax Re...xlsx' with a red arrow pointing to the download icon.

PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)		
2900054637	KRUNALSHEIKH	2,000.00	100.00	✓	🗑
2900054653	SNATOSHMS.	2,391.11	119.56	✓	🗑
2900054666	SAFE SANITIZE PVT	2,321.10	116.06	✓	🗑
2900054767	SINGHANI	1,221.00	61.05	✓	🗑

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

The screenshot shows an Excel spreadsheet titled 'Provisional Tax Report - Excel'. The data is displayed in the following table:

	A	B	C	D	E	F	G
1	PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)			
2	2900054637	KRUNALSHEIKH	2,000.00	100			
3	2900054653	SNATOSHMS.	2,391.11	119.56			
4	2900054666	SAFE SANITIZE PVT	2,321.10	116.06			
5	2900054767	SINGHANI	1,221.00	61.05			
6							
7							



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955 Bula DAHOMES PVT LTD.

40%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)		
2900054637	KRUNALSHERKH	2,000.00	100.00	✓	✕
2900054653	SNATOSHMS	2,391.11	119.56	✓	✕
2900054666	SAFE SANITIZE PVT	2,321.10	116.06	✓	✕
2900054767	SINGHANI	1,221.00	61.05	✓	✕

ADD PAYMENT IMPORT PT FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE



SUMMARY

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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955 **Bula DAHOMES PVT LTD.**

60%

INSTRUCTIONS FILING OPTIONS PT SUMMARY **SUMMARY** DECLARATION

DESCRIPTION	AMOUNT (FJD)
Total VAT Exclusive Price Subject To Provisional Tax (FJD)	0.00
Provisional Tax (FJD)	396.67

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	79.33
Penalty (5% Of Tax Payable Per Month)	654.51

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE ***	CREDITS AVAILABLE	NET PAYABLE ***
396.67	733.84	1,130.51	0.00	1,130.51

*** 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.

PREVIOUS STEP ADD NOTES SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001955 **Bula DAHOMES PVT LTD.**

60%

INSTRUCTIONS FILING OPTIONS PT SUMMARY **SUMMARY** DECLARATION

Penalty (20% Of Tax Payable)	79.33
Penalty (5% Of Tax Payable Per Month)	654.51

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE ***	CREDITS AVAILABLE	NET PAYABLE ***
396.67	733.84	1,130.51	0.00	1,130.51

*** 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

- 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**

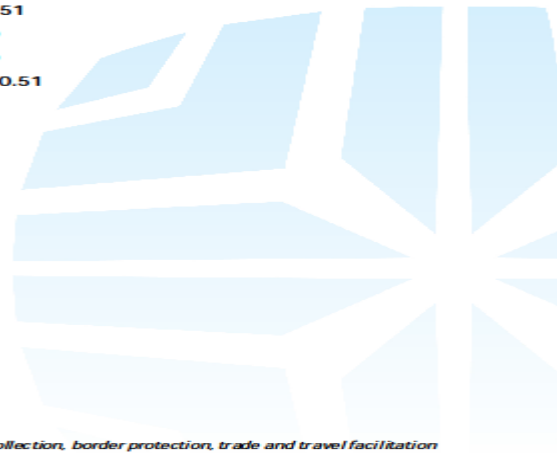
Provisional Tax Periodic Summary Filing Confirmation



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:	01/01/2017 - 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



A world class revenue service delivering excellence in revenue collection, border protection, trade and travel facilitation



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.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID *

DAHOMESPVT55

Password *

LOG IN

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

New User?

SIGN UP



- 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.

FIJI REVENUE AND CUSTOMS SERVICE

Filing Obligations

Mr. Milhan Mihan
+6795671162
MKHAN11@GMAIL.CO
M

Select tax return Select period Filed

Sort by

Tax Return	Period	Due Date	Status
Provisional Tax Periodic Summary	Fiscal Year 2015	29/03/2016	Filed
Provisional Tax Periodic Summary	Fiscal Year 2016	28/03/2017	Filed
Provisional Tax Periodic Summary	January 2017	28/03/2017	Filed

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

Select tax return Select year



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

The screenshot shows the 'Provisional Tax Periodic Summary - January 2017 - Form Number 301000001943' interface. At the top, the user is logged in as 'Bula MKHAN' with a progress indicator at 100%. The navigation bar includes links for INSTRUCTIONS, FILING OPTIONS, PT SUMMARY, SUMMARY, and DECLARATION. The main content area displays the user's full name 'MKHAN MKHAN' and the lodgement date '23/10/2020'. There are two sections for document uploads: 'General Attachment' and 'Evidence to support amendment', each with an 'UPLOAD DOCUMENT' button and a help icon. A declaration section follows, with a checked checkbox stating 'I declare that this is the correct assessment of my Provisional Tax liability for the period.' and a warning that providing false information is a serious offence. At the bottom right, a red arrow points to a blue '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.

The screenshot displays the Fiji Revenue and Customs Service Taxpayer Online Services (TPOS) interface. At the top, the header includes the service name, the form title 'Provisional Tax Periodic Summary - January 2017 - Form Number 301000001943', and the user's name 'Bula MKHAN'. A navigation bar contains icons for INSTRUCTIONS, FILING OPTIONS, PT SUMMARY, SUMMARY, and DECLARATION. The main content area shows the taxpayer's details: 'Full Name: MKHAN MKHAN' and 'Lodgement Date: 23/10/2020'. Below this, there are sections for 'General Attachment' with an 'UPLOAD DOCUMENT' button and a declaration checkbox. A pop-up window titled 'Reason for Amendment' is centered on the screen, featuring a 'Reason*' dropdown menu with two visible options: 'Did not declare a payment' and 'Declared incorrect amount of payment'. At the bottom right of the interface, a red arrow points to an 'AMEND' 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.

The screenshot displays the 'Provisional Tax Periodic Summary - January 2017 - Form Number 301000001943' interface. The top navigation bar includes links for INSTRUCTIONS, FILING OPTIONS, PT SUMMARY, SUMMARY, and DECLARATION. The user 'Bula MKHAN' is logged in, and the progress is at 100%.

A question is posed: 'Are you lodging a nil return for this period?' with radio button options for 'Yes' and 'No'. The 'No' option is selected.

PAYEE TIN	PAYEE NAME	VEP SUBJECT TO PT (FJD)	PROVISIONAL TAX (FJD)		
2900054653	MR. SNATOSHMS .	2,000.00	100.00	✓	✕
2900054552	DAHOMES PVT LTD .	4,000.00	200.00	✓	✕

Below the table are buttons for ADD PAYMENT, IMPORT PT FILE, EXPORT, and DOWNLOAD TEMPLATE.

The 'LIABILITY' section is partially visible at the bottom, with an 'ADD NOTES' button in the footer.



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

The screenshot shows the 'Provisional Tax Periodic Summary - January 2017 - Form Number 301000001943' in the TPOS system. The user is at the 'DECLARATION' step. A confirmation pop-up titled 'Confirmation' is displayed in the center, asking 'All saved data will be cleared. Are you sure you want to file a nil return?' with 'OK' and 'CANCEL' buttons. In the background, the 'Are you lodging a nil return for this period?' question has the 'Yes' radio button selected, indicated by a red arrow. Below this, there is a table with two rows of data:

INVESTOR	INVESTOR NAME	PROVISIONAL TAX PERIOD
2900004455	WILSON	2000
2900004452	BARONEL PVT LTD	4,000.00

At the bottom, there are buttons for 'ADD PAYMENT', 'IMPORT PT FILE', 'EXPORT', and 'DOWNLOAD TEMPLATE'. A 'LIABILITY' section is partially visible at the bottom.

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

The screenshot shows the same TPOS interface after clicking 'OK'. The 'Are you lodging a nil return for this period?' question now has the 'Yes' radio button selected. A dropdown menu is open, asking 'Please select the reason to lodge a nil return for this period:'. The dropdown options are 'Select', 'No contracts for the period', and 'No payments for the period'. Below the dropdown, there is a green button labeled 'CONTINUE TO NEXT STEP: "SUMMARY"'. The 'PREVIOUS STEP' button is visible at the bottom left, and the 'ADD NOTES' button is at the bottom right.



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001943 Bula MKHAN

50%

INSTRUCTIONS FILING OPTIONS SUMMARY DECLARATION

DESCRIPTION	AMOUNT (FJD)
Total VAT Exclusive Price Subject To Provisional Tax (FJD)	0.00
Provisional Tax (FJD)	0.00

LATE LODGEMENT PENALTY

Penalty (\$1 Per Day)	1,333.00
-----------------------	----------

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
0.00	1,333.00	1,333.00	0.00	1,333.00

** 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

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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 301000001943 Bula MKHAN

50%

INSTRUCTIONS FILING OPTIONS SUMMARY DECLARATION

DESCRIPTION	AMOUNT (FJD)
Total VAT Exclusive Price Subject To Provisional Tax (FJD)	0.00
Provisional Tax (FJD)	0.00

LATE LODGEMENT PENALTY

Penalty (\$1 Per Day)	1,333.00
-----------------------	----------

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
0.00	1,333.00	1,333.00	0.00	1,333.00

** 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



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

The screenshot displays the 'DECLARATION' step of the 'Provisional Tax Periodic Summary - January 2017' form. The header includes the Fiji Revenue and Customs Service logo, the form title, and the user's name 'Bula MKHAN'. A progress bar at the top right shows '100%'. Below the header, there are four tabs: 'INSTRUCTIONS', 'FILING OPTIONS', 'SUMMARY', and 'DECLARATION' (which is active). The main content area shows the taxpayer's details: 'Full Name: Mr. MKHAN MKHAN' and 'Lodgement Date: 29/10/2020'. There are two sections for document uploads: 'General Attachment' and 'Evidence to support amendment*', each with an 'UPLOAD DOCUMENT' button and a help icon. Below these, there is a declaration checkbox that is checked, with the text 'I declare that this is the correct assessment of my Provisional Tax liability for the period.' and 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, a large green 'SUBMIT' button, and an 'ADD NOTES' button.

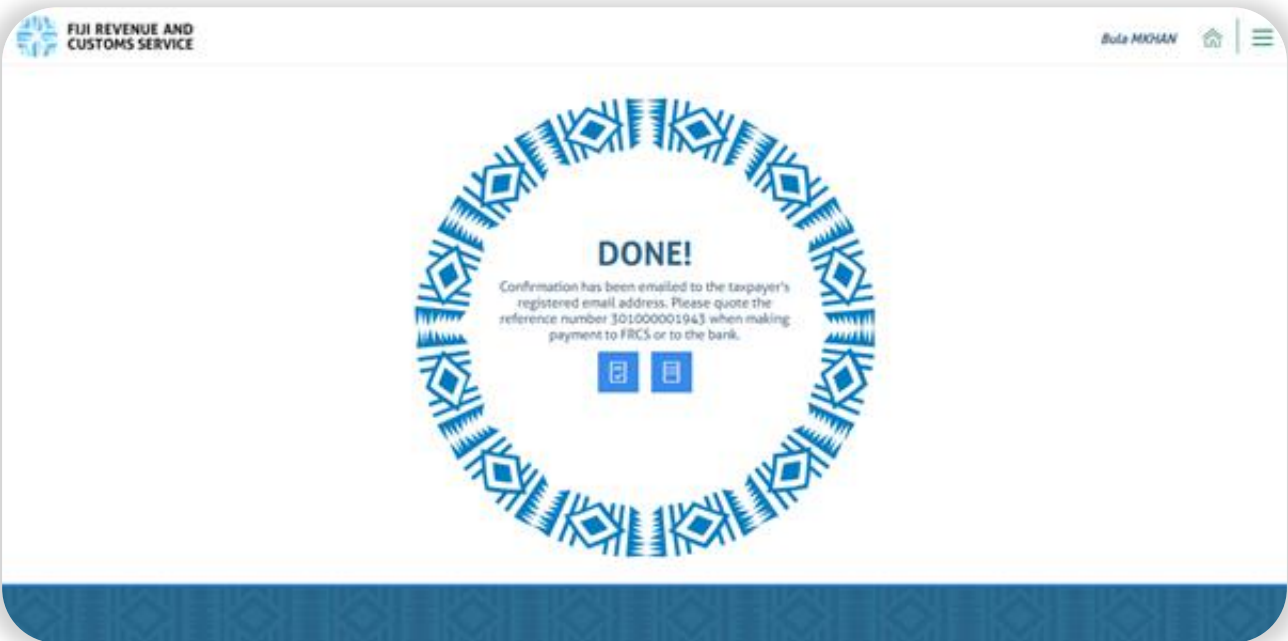


- Click on "Evidence to support amendment" button and upload relevant supporting documents. This is a mandatory step.

The screenshot displays the Fiji Revenue and Customs Service TPOS interface. At the top, the header includes the service name, the current tax period (January 2017), and the form number (502000001943). The user's name (Aula MKHAN) and a home icon are visible in the top right corner. The main navigation bar contains four tabs: INSTRUCTIONS, FILING OPTIONS, SUMMARY, and DECLARATION. The 'FILING OPTIONS' tab is currently active. Below the navigation bar, the user's full name (Mr. MKHAN MKHAN) and the lodgment date (29/10/2020) are displayed. The 'General Attachment' section features an 'UPLOAD DOCUMENT' button. A declaration statement is present, followed by a warning that providing false information is a serious offence. A modal window titled 'Attachment' is open, showing a list of attachments with the text 'Attachments (1)' and a plus sign. A single attachment, 'PDF Extension - Copy (6) - Copy - Copy.pdf', is listed with a red 'X' icon. A 'CLOSE' button is at the bottom of the modal. Below the modal, a blue button indicates 'Upload successful'. At the bottom of the screen, there are buttons for 'PREVIOUS STEP', 'SUBMIT', and 'ADD NOTES'.



- 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.

The screenshot shows the 'Filing Obligations' page in the TPOS system. The user is Mr. Mikhani Mikhani, with contact details +6795671162 and MIKHANI11@GMAIL.COM. The page features a sidebar with navigation options: FILING OBLIGATIONS, FORMS IN PROGRESS, FORMS SUBMITTED, PAYMENT OBLIGATIONS, CORRESPONDENCE, REQUESTS, CHANGE OF CIRCUMSTANCES, and ENGAGEMENT OF TAX AGENT. The main content area displays a table of tax returns with columns for Tax Return, Period, Due Date, and Status. A red arrow points to the 'Under Review' status of a return for January 2017.

Tax Return	Period	Due Date	Status
Provisional Tax Periodic Summary	March 2017		Overdue
Provisional Tax Periodic Summary	Fiscal Year 2015	29/02/2016	Filed
Provisional Tax Periodic Summary	Fiscal Year 2016	28/02/2017	Filed
Provisional Tax Periodic Summary	January 2017	28/02/2017	Under Review
Provisional Tax Periodic Summary	February 2017	31/03/2017	

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

[Back to Index](#)



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/>