

Provisional Tax Periodic Summary (January 2021 onwards)

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Introduction

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 through the Taxpayer Online Service (TPOS) portal, 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 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.

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Initial Filing by Taxpayer

- The user needs to access the FRCS Portal via public link <https://tpos.frcs.org.fj/taxpayerportal#/Logon>
- On entering this portal URL, the log-in page will be displayed where the taxpayer needs to enter their valid log-in credentials.

The screenshot shows the 'Log In' page of the Fiji Revenue and Customs Service (FRCS) Taxpayer Online Services (TPOS) portal. At the top, the FRCS logo and name are displayed. Below this is a 'Log In' header with a user icon. The main section contains two input fields: 'User ID' with the value 'INRERLEG332' and 'Password' with masked characters. Red arrows point to these fields. Below the fields is a blue 'LOG IN' button. A link for 'Forgot your Password? Click here' is visible. At the bottom, there is a 'New User?' section with a 'SIGN UP' button.

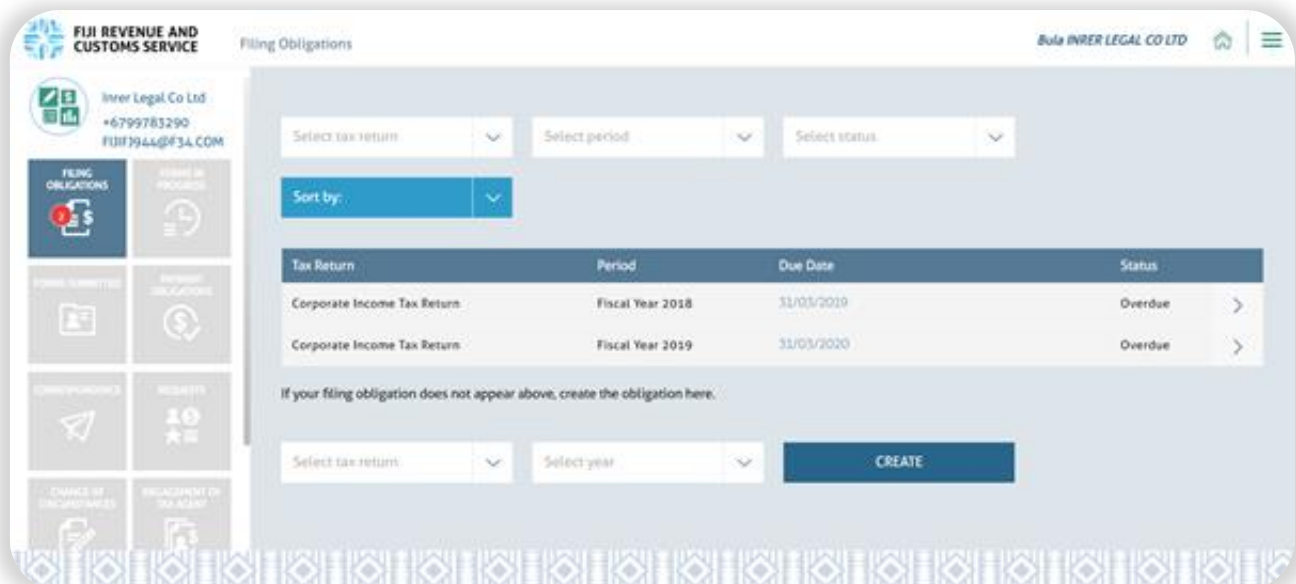


Filing of NIL Return

- After successful Login, dashboard will be displayed where the Taxpayer will click on "Filing Obligations" tile.



- On clicking 'Filing Obligations', Taxpayer will be navigated to list of filing obligations in status 'Not Filed' which shows their pending filing obligations for all tax types for which they are registered.





- If a filing obligation has not been created by the system for that month but the taxpayer has made payments which are subject to PT during the month, then Taxpayer will select the Tax Type and Period and then click on 'Create' button. Filing obligation will be created.

FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula INRER LEGAL CO LTD

Inrer Legal Co Ltd
+6799783290
FIJIF7944@F34.COM

FILING OBLIGATIONS **FORMS IN PROGRESS**

FORMS SUBMITTED **PAYMENT OBLIGATIONS**

CORRESPONDENCE **REQUESTS**

CHANGE OF CIRCUMSTANCES **ENGAGEMENT OF TAX AGENT**

Sort by: [v]

Tax Return	Period	Status
Corporate Income Tax Return	Fiscal Year 2018	Overdue >
Corporate Income Tax Return	Fiscal Year 2019	Overdue >

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

Provisional Tax Periodic Su... 2017 Select month

CREATE

January
February
March
April
May
June



- When the taxpayer selects a "PT Return filing obligation", they will be directed to a page containing instructions. Select the instruction checkbox to proceed to the next step.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 Bula INRER LEGAL CO LTD

0%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

- 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.

CONTINUE TO NEXT STEP: "FILING OPTIONS"

ADD NOTES SAVE

- On "Filing Options" section, the taxpayer will be prompted with a question whether they are filing a nil return for the period.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2017 - Form Number 103000000484 Bula INRER LEGAL CO LTD

20%

INSTRUCTIONS FILING OPTIONS PT SUMMARY SUMMARY DECLARATION

Late.

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

Are you lodging a nil return for this period?¹

☐ Yes

☐ No

CONTINUE TO NEXT STEP: "PT SUMMARY"

Form: 103000000484 saved successfully

PREVIOUS STEP ADD NOTES SAVE



- If the taxpayer did not make any payment subject to PT during the period, they would choose the option "Yes". In such cases, the taxpayer must declare the reason for filing a nil return.

The screenshot displays the 'FILING OPTIONS' step in the TPOS system. At the top, the header includes the Fiji Revenue and Customs Service logo, the text 'Provisional Tax Periodic Summary - January 2017 - Form Number 103000000484', and the user name 'Bula INRER LEGAL CO LTD'. A progress bar shows '25%' completion. Below the header, there are four tabs: 'INSTRUCTIONS', 'FILING OPTIONS' (active), 'SUMMARY', and 'DECLARATION'. The main content area contains a declaration checkbox 'I declare that I have read and understood the instructions above.' with a checkmark. Below this, there are two sections: 'Are you lodging a nil return for this period?' with radio buttons for 'Yes' (selected) and 'No', and 'Please select the reason to lodge a nil return for this period:' with a dropdown menu. The dropdown menu is open, showing two options: 'No contracts for the period' and 'No payments for the period'. A red arrow points to the dropdown menu. At the bottom left, there is a 'CONTINUE TO NEXT STEP: "SUMMARY"' button. At the bottom right, there are buttons for 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.



- Late Lodgment Penalty (LLP) is applicable if the taxpayer files the return after the due date. For "Nil Return" penalty will be calculated as (\$1 per day) for the selected period.
- As taxpayer is filing nil return for "January 2017" then the penalty will be calculated as 1337.00 FJD.

**FIJI REVENUE AND
CUSTOMS SERVICE**

Provisional Tax Periodic Summary - January 2017 - Form Number 103000000484

Bula INRER LEGAL CO LTD

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)	1,337.00
-----------------------	----------

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
0.00	1,337.00	1,337.00	0.00	1,337.00

** 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



- The "Summary" section of the return would display the total liability, total penalty, total payable for the taxpayer.
- The net payable will be calculated after deducting any credit available on taxpayers account from total payable.
- The taxpayer will click on CONTINUE TO NEXT STEP: "DECLARATION".

**FIJI REVENUE AND
CUSTOMS SERVICE**

Provisional Tax Periodic Summary - January 2017 - Form Number 103000000484

Bula INRER LEGAL CO LTD

INSTRUCTIONS

FILING OPTIONS

SUMMARY

DECLARATION

Provisional Tax (F3D)

0.00

LATE LODGEMENT PENALTY

Penalty (\$1 Per Day)

1,337.00

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
0.00	1,337.00	1,337.00	0.00	1,337.00

** 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



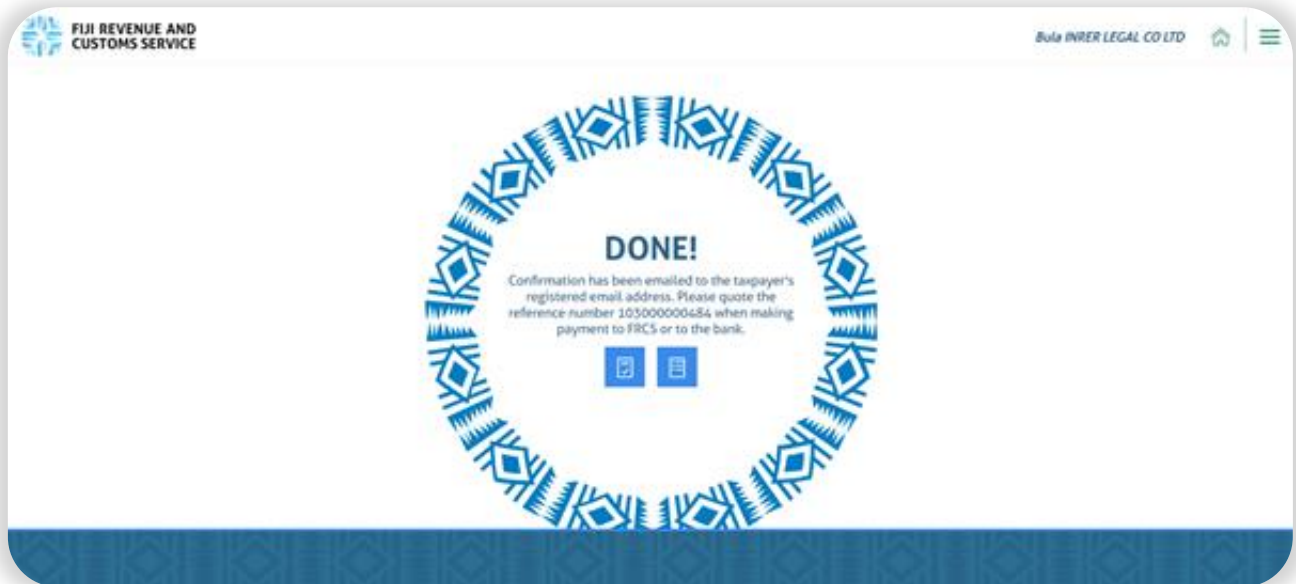
Declaration

- A declaration screen will appear where the Taxpayer will declare the information provided in the application.
- In the case of an individual taxpayer, full name and lodgement date will be pre-populated.
- Select the declaration checkbox and the submit button will be enabled.

The screenshot shows the 'DECLARATION' step of a tax filing process. The header includes the Fiji Revenue and Customs Service logo, the title 'Provisional Tax Periodic Summary - January 2017 - Form Number 103000000484', and the user 'Bula INRER LEGAL CO LTD'. A progress bar at the top right shows '100%'. Below the header are four tabs: 'INSTRUCTIONS', 'FILING OPTIONS', 'SUMMARY', and 'DECLARATION' (which is active). The main form area contains a 'TIN*' field with the value '2900033629' and a 'Designation*' dropdown menu set to 'Accountant'. Below these fields, the 'Full Name: Ms. VRAIMENT BANDAI' and 'Lodgement Date: 27/10/2020' are displayed. A 'General Attachment' section has an 'UPLOAD DOCUMENT' button with a question mark icon. A declaration checkbox 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. A red box highlights the 'SUBMIT' button in the bottom right corner. Other buttons at the bottom include 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.

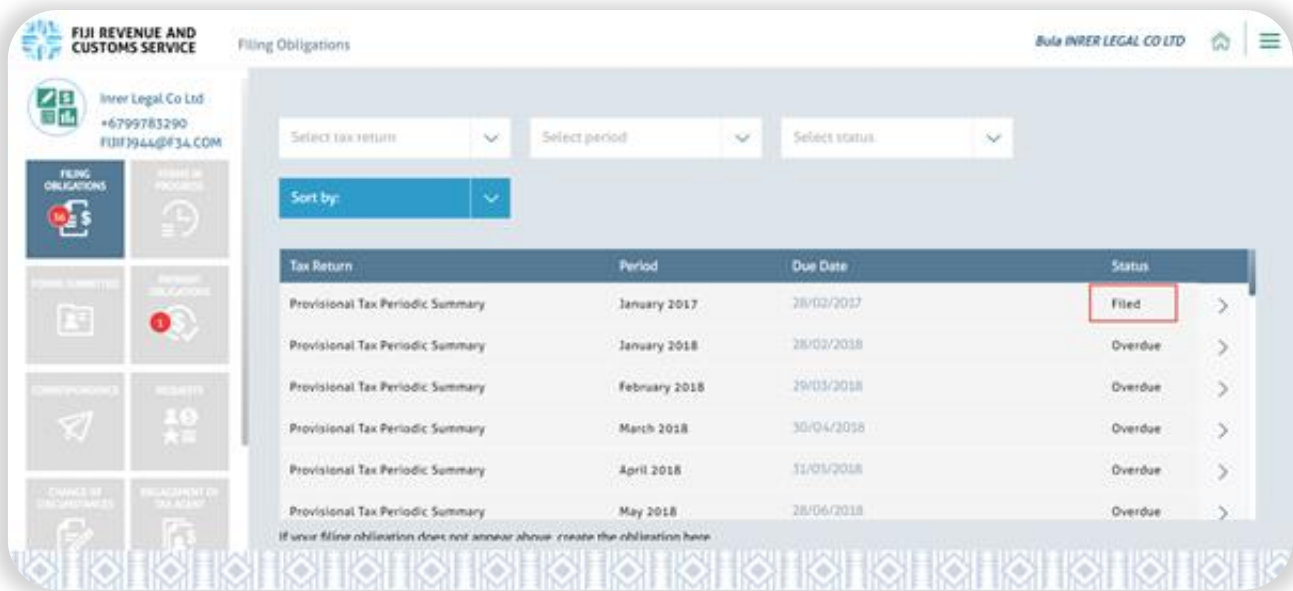


- The taxpayer will click on the "Submit" button. Acknowledgement screen will be displayed consisting of following buttons:
 - Download Confirmation
 - File Another Return
- **Download Confirmation:** - Taxpayer can download his Provisional Tax return confirmation letter for the period he has filed return by clicking on "Download Confirmation" button.
- **File Another Return:** - Taxpayer can file another return by clicking on "File another Return" button





- After the PT return is submitted, the Status would be displayed as “Filed”.



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Filing of Payable Return

- The taxpayer will select "NO" in case of filing a payable return and then move to PT Return section by clicking on CONTINUE TO NEXT STEP: "PT Monthly Summary".

The screenshot displays the 'Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485' interface. The user is logged in as 'Bula INRER LEGAL CO LTD'. The progress bar shows 20% completion. The navigation tabs include INSTRUCTIONS, FILING OPTIONS, PT MONTHLY SUMMARY (active), SUMMARY, and DECLARATION. A declaration checkbox is checked: 'I declare that I have read and understood the instructions above.' Below this, the question 'Are you lodging a nil return for this period?' is shown with 'Yes' and 'No' radio buttons. The 'No' button is selected. A green button labeled 'CONTINUE TO NEXT STEP: "PT MONTHLY SUMMARY"' is visible. At the bottom, there are links for 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.



- The taxpayer will now be able to fill in or upload the PT Return details for the selected period. To do this, the taxpayer has two options:
 - Download the most recently filed PT Return in a spreadsheet, edit it with the current period 's data, and upload the new file.
 - Fill in the form on the screen or edit prepopulated data from the most recent PT Return.
 - For first-time filers, there will be no prepopulated data displayed.

The screenshot displays the 'PT MONTHLY SUMMARY' screen in the TPOS system. At the top, the header includes the Fiji Revenue and Customs Service logo, the text 'Provisional Tax Periodic Summary - January 2018 - Form Number 1030000000485', and the user name 'Bula INRER LEGAL CO LTD'. A progress bar indicates 40% completion. The main navigation bar contains icons for INSTRUCTIONS, FILING OPTIONS, PT MONTHLY SUMMARY (active), SUMMARY, and DECLARATION. Below this, there is a section for 'ADD/EDIT CONTRACT' with a table header. The table has columns: TYPE OF PAYMENT, PAYEE TIN, CONTRACT ID, PAYEE NAME, DATE OF WITHHOLDING, CDE REFERENCE NUMBER, VEP SUBJECT TO PT (FJD), RATE OF PT, and PROVISIONAL TAX (FJD). The table currently shows 'No data'. Below the table are buttons for 'ADD PAYMENT', 'IMPORT PT FILE', 'EXPORT', and 'DOWNLOAD TEMPLATE'. At the bottom of the main content area, there is a green button labeled 'CONTINUE TO NEXT STEP: "SUMMARY"'. The footer bar contains a 'PREVIOUS STEP' button, an 'ADD NOTES' button, and a 'SAVE' button.

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	CDE REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)
No data								



- They must select the type of payment from a dropdown – 3 options will be available:
 - Contracts for Service;
 - Commission on Sale of Property;
 - Insurance Commission.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 Bula INRER LEGAL CO LTD

INSTRUCTIONS FILING OPTIONS PT MONTHLY SUMMARY SUMMARY DECLARATION

ADD/EDIT CONTRACT

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	CDE REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)
Select	Select			DD/MM/Y			5.00	

Contracts for Services
Commission on Sale of Property
Insurance Commission

IMPORT PT FILE EXPORT DOWNLOAD TEMPLATE

PREVIOUS STEP ADD NOTES SAVE



- The taxpayer will also be given the option to add new contracts using the "Add/Edit Contract" button while filing PT return if the contract was previously not registered.
- Taxpayer will not be required to specify a "Contract ID" if they select the type of payment as "Commission on Sale of Property" or "Insurance Commission".

The screenshot shows the 'ADD/EDIT CONTRACT' form. It features a table with the following data:

CONTRACT ID	TIN OF SERVICE PROVIDER	NAME OF SERVICE PROVIDER	DESCRIPTION	VALUE OF CONTRACT (FJD)	CONTRACT START DATE	CONTRACT END DATE	CONTRACT REFERENCE NUMBER	
	2900033629	VIRAMENT BANDA	Test 433	400.00	09/01/201	31/12/201	488455	

Below the table are three buttons: 'ADD CONTRACT', 'UPLOAD CONTRACTS FILE', and 'DOWNLOAD TEMPLATE'. At the bottom of the form is a 'SAVE AND CLOSE' button. The left sidebar shows 'PREVIOUS STEP' and the right sidebar shows 'ADD NOTES' and 'SAVE'.

- After clicking on confirm button contract gets saved successfully and contract ID is generated.

The screenshot shows the TPOS system interface with a confirmation dialog box. The dialog box has a title 'Error' and a message 'Contract details saved successfully.' with an 'OK' button. In the background, the 'ADD/EDIT CONTRACT' button is highlighted with a red box. The interface also shows a 'PROFESSIONAL TAX PERIODS SUMMARY' for January 2022, a 'PT MONTHLY SUMMARY' button, and a 'SUMMARY' button. The bottom of the screen shows 'PREVIOUS STEP' and 'ADD NOTES' buttons.



- 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.

Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485

Bula INRER LEGAL CO LTD

INSTRUCTIONS

FILING OPTIONS

PT MONTHLY SUMMARY

SUMMARY

DECLARATION

PAYMENT PERIOD: JANUARY 2018

ADD/EDIT CONTRACT

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	CODE REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)	
Contract	290003	202000	VRAMENT BAND	23/01/20		7,000.00	5.00	350.00	☒

ADD PAYMENT

IMPORT PT FILE

EXPORT

DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP

ADD NOTES

SAVE



- COE reference number is form reference number generated when the taxpayer is issued with a PT COE (Certificate of Exemption).
- Taxpayer can enter the COE reference number against the TIN which is registered for the same period. If the entered COE reference number is valid then zero tax rate is applicable against that PAYEE TIN.
- COE reference number is an optional field.

FIJI REVENUE AND CUSTOMS SERVICE | Provisional Tax Periodic Summary - September 2020 - Form Number 301000001954 | 40% | Bula MKHAN

INSTRUCTIONS | FILING OPTIONS | **PT MONTHLY SUMMARY** | SUMMARY | DECLARATION

PAYMENT PERIOD : SEPTEMBER 2020

ADD/EDIT CONTRACT

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	COE REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)	
Commis	2900054028		JEFF MAROON	26/09/20	320000003427	1,212.00	0.00	0.00	✓

ADD PAYMENT | IMPORT PT FILE | EXPORT | DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP | ADD NOTES | SAVE



- The summary section will display the amount of Total Liability, Total Penalty, Total Payable, Credits Available and Net Payable.
- The liability summary table will calculate the total value of payments subject to PT and PT liable on those payments for each category declared.
- Late Lodgment Penalty will be calculated if the taxpayer files the return after the due date. As per the Tax Administration Act 2009, a penalty of 20% of the tax payable and 5% of the tax payable for each month of delay will be incurred.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 Bula INRER LEGAL CO LTD

60%

INSTRUCTIONS FILING OPTIONS PT MONTHLY SUMMARY SUMMARY DECLARATION

PAYMENT TYPE	TOTAL VALUE OF PAYMENTS SUBJECT TO PROVISIONAL TAX(TO)	PROVISIONAL TAX(TO)
Contracts For Services	7,000.00	350.00
Commission On Sale Of Property	0.00	0.00
Insurance Commission	0.00	0.00
Total Payable	7,000.00	350.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	70.00
Penalty (5% Of Tax Payable Per Month)	0.00

Form: 103000000485 saved successfully

TAX PAYABLE TOTAL LATE LODGEMENT PENALTY CREDITS AVAILABLE NET PAYABLE

PREVIOUS STEP ADD NOTES SAVE



- After this Taxpayer will declare the assessment for Provisional Tax liability by clicking on the declaration check box.

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
350.00	70.00	420.00	0.00	420.00

** 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"](#)

- 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.



FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 Bula INRER LEGAL CO LTD 80%

INSTRUCTIONS FILING OPTIONS PT MONTHLY SUMMARY SUMMARY DECLARATION

TIN* 2900033629 Designation* Accountant

Full Name: Ms. VRAIMENT BANDAI
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

- Taxpayer needs to select the 'Declaration Checkbox' to enable the Submit button.
- On clicking the "Submit" button, "Acknowledgement" screen will be displayed to the Taxpayer.



- **Download Confirmation:** - Taxpayer can download his Provisional Tax return confirmation letter for the period he has filed return by clicking on "Download Confirmation" button.
- **File Another Return:** - Taxpayer can file another return by clicking on "File another Return" button

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Amendment by Taxpayer

- The user needs to access the FRCS Portal via public link <https://tpos.frsc.org.fj/taxpayerportal#/Logon>
- On entering this portal URL, the log-in page will be displayed where the taxpayer needs to enter their valid log-in credentials.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID[®]
INRERLEG332

Password[®]

LOG IN

Forgot your Password? Click here
Help

New User?
SIGN UP



- After successful Login, dashboard is displayed 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 *Bula INNER LEGAL CO LTD*

Inner Legal Co Ltd
+6799783290
FIJIF3944@F34.COM

FILING OBLIGATIONS **FORMS IN PROGRESS**

FORMS SUBMITTED **REMITTANCE OBLIGATIONS**

CORRESPONDENCE **REQUESTS**

CHANGE OF CIRCUMSTANCES **ENGAGEMENT OF TAX AGENT**

Select tax return Select period Select status

Sort by:

Tax Return	Period	Due Date	Status
Provisional Tax Periodic Summary	January 2017	28/02/2017	Filed
Provisional Tax Periodic Summary	January 2018	28/02/2018	Filed
Provisional Tax Periodic Summary	February 2018	29/03/2018	Overdue
Provisional Tax Periodic Summary	March 2018	30/04/2018	Overdue
Provisional Tax Periodic Summary	April 2018	31/05/2018	Overdue

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



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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 Bula INNER LEGAL CO LTD 100%

INSTRUCTIONS FILING OPTIONS PT MONTHLY SUMMARY SUMMARY DECLARATION

Are you lodging a nil return for this period?¹

☐ Yes
☒ No

PAYMENT PERIOD: JANUARY 2018

ADD/EDIT CONTRACT

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	CODE REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)
Contract	290003	20200C	MS. VRAIMENT I	23/01/20		7,000.00	5.00	350.00

AMEND

- After clicking the "Amend" button, a pop up will be displayed to provide a reason for the amendment.
- The taxpayer will select a reason and then click on the "OK" button.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 Bula INNER LEGAL CO LTD 100%

INSTRUCTIONS FILING OPTIONS PT MONTHLY SUMMARY SUMMARY DECLARATION

Are you lodging a nil return for this period?¹

☐ Yes
☒ No

PAYMENT PERIOD: JANUARY 2018

ADD/EDIT CONTRACT

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	CODE REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)
Contract	290003	20200C	MS. VRAIMENT I	23/01/20		7,000.00	5.00	350.00

Reason for Amendment

Reason*

Did not declare a payment
Declared incorrect amount of payment

AMEND

- Once done, the form will become editable allowing the Taxpayer to make changes.



FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 *Bula INRER LEGAL CO LTD* 100%

INSTRUCTIONS FILING OPTIONS PT MONTHLY SUMMARY SUMMARY DECLARATION

Are you lodging a nil return for this period?¹

☐ Yes
☒ No

PAYMENT PERIOD: JANUARY 2018

ADD/EDIT CONTRACT

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	COD REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)
Contract	2900003	20200C	MS. VRAHMENT I	23/01/20		7,000.00	5.00	350.00

ADD PAYMENT IMPORT BY FILE EXPORT DOWNLOAD TEMPLATE ADD NOTES

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

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 *Bula INRER LEGAL CO LTD* 100%

INSTRUCTIONS FILING OPTIONS PT MONTHLY SUMMARY SUMMARY DECLARATION

Are you lodging a nil return for this period?¹

☒ Yes
☐ No

PAYMENT PERIOD: JANUARY 2018

ADD/EDIT CONTRACT

Confirmation

All saved data will be cleaned. Are you sure you want to file a nil return?

OK CANCEL

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	COD REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)
Contract	2900003	20200C	MS. VRAHMENT I	23/01/20		7,000.00	5.00	350.00

ADD PAYMENT IMPORT BY FILE EXPORT DOWNLOAD TEMPLATE ADD NOTES

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



25%

INSTRUCTIONS

FILING OPTIONS

SUMMARY

DECLARATION

- 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.

Are you lodging a nil return for this period?¹

Yes

No

Please select the reason to lodge a nil return for this period:²

No contracts for the period

No contracts for the period

No payments for the period

PREVIOUS STEP

ADD NOTES



Amend the Amount

- If the taxpayer wishes to increase or decrease the PT liability, the taxpayer will click on the edit icon for the line item and update the required Information.

FIJI REVENUE AND CUSTOMS SERVICE Provisional Tax Periodic Summary - January 2018 - Form Number 103000000485 *Bula INRER LEGAL CO LTD*

40%

INSTRUCTIONS FILING OPTIONS **PT MONTHLY SUMMARY** SUMMARY DECLARATION

ADD/EDIT CONTRACT

TYPE OF PAYMENT	PAYEE TIN	CONTRACT ID	PAYEE NAME	DATE OF WITHHOLDING	CODE REFERENCE NUMBER	VEP SUBJECT TO PT (FJD)	RATE OF PT	PROVISIONAL TAX (FJD)	
Insurance	2900033629		VRAIMENT BAND	12/01/20		193,000.00	5.00	9,650.00	✓

ADD PAYMENT IMPORT PT FILE EXPORT DOWNLOAD TEMPLATE

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES

- 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 2018 - Form Number 103000000485 *Bula INRER LEGAL CO LTD*

60%

INSTRUCTIONS FILING OPTIONS **PT MONTHLY SUMMARY** **SUMMARY** DECLARATION

PAYMENT TYPE	TOTAL VALUE OF PAYMENTS SUBJECT TO PROVISIONAL TAX(FJD)	PROVISIONAL TAX(FJD)
Contracts For Services	0.00	0.00
Commission On Sale Of Property	0.00	0.00
Insurance Commission	193,000.00	9,650.00
Total Payable	193,000.00	9,650.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	1,950.00
Penalty (5% Of Tax Payable Per Month)	0.00

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

PREVIOUS STEP ADD NOTES



- "Summary" section will display a summary of the return.

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
9,650.00	1,930.00	11,580.00	0.00	11,580.00

** 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"

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

TIN* 2900033629

Designation* Accountant

Full Name: VRAIMENT BANDAI
Lodgement Date: 27/10/2020

General Attachment: UPLOAD DOCUMENT

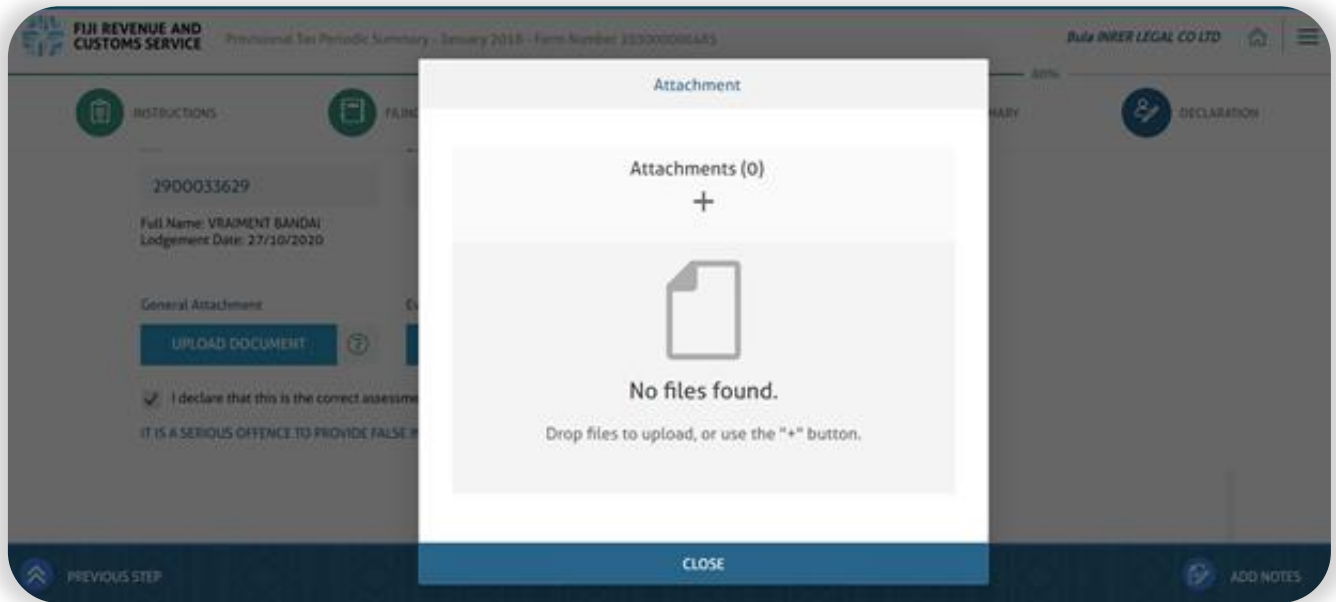
Evidence to support amendment*: UPLOAD DOCUMENT

☒ 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.

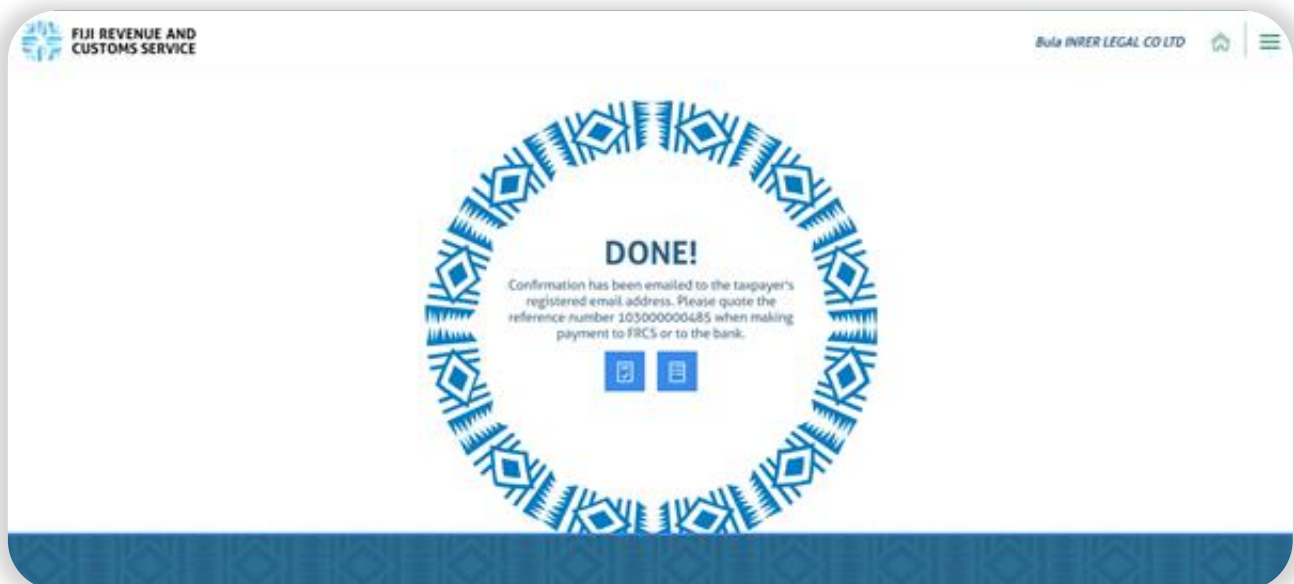
SUBMIT



- Click on "Upload Document" button and upload the mandatory document and click on close button. Evidence to support amendment is mandatory when the taxpayer amends the return for the particular period.



- On clicking the "Submit" button, "Acknowledgement" screen will be displayed.





- 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 header includes the Fiji Revenue and Customs Service logo, the user's name 'Inrer Legal Co Ltd', and contact information. The main content area features a table of tax returns. A red arrow points to the 'Under Review' status of the January 2018 Provisional Tax Periodic Summary.

Tax Return	Period	Due Date	Status
Provisional Tax Periodic Summary	January 2017	28/02/2017	Filed
Provisional Tax Periodic Summary	January 2018	28/02/2018	Under Review
Provisional Tax Periodic Summary	February 2018	29/03/2018	Overdue
Provisional Tax Periodic Summary	March 2018	30/04/2018	Overdue
Provisional Tax Periodic Summary	April 2018	31/05/2018	Overdue

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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/>