Provisional Tax Periodic Summary (January 2021 onwards)

User Manual

FIJI REVENUE AND CUSTOMS SERVICE

TABLE OF CONTENTS

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.

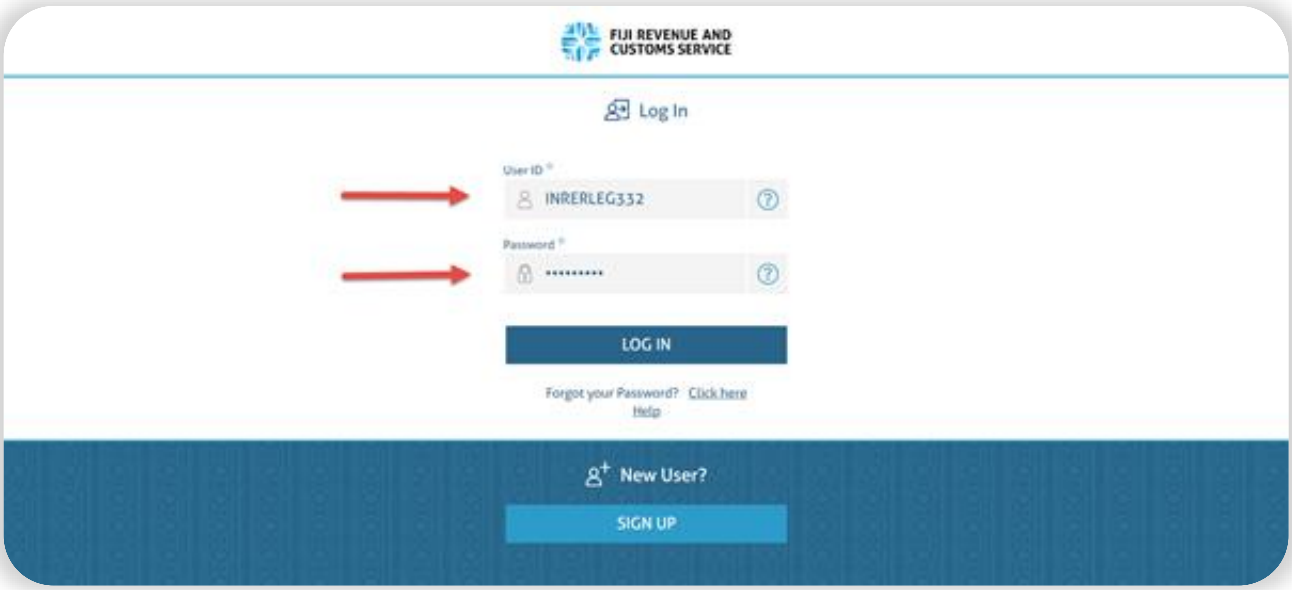
All self-assessed returns in TPOS when submitted by the taxpayer, from the portal, will be automatically processed and the liability will be posted to the taxpayer’s account. On the other hand, all amended returns lodged by the taxpayers or tax agents will go through an internal approval process. If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

Back to Index

Initial Filing by Taxpayer

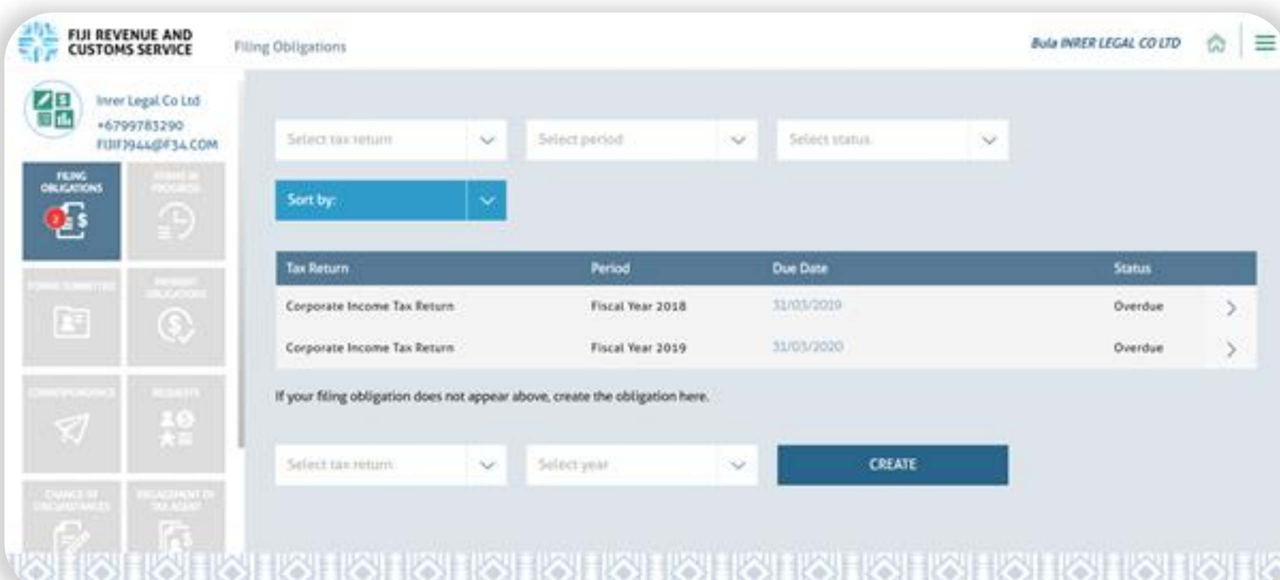
- The user needs to access the FRCS Portal via public link https://tpos.frcs.org.fj/taxpayerportal#/Logon
- On entering this portal URL, the log-in page will be displayed where the taxpayer needs to enter their valid log-in credentials.



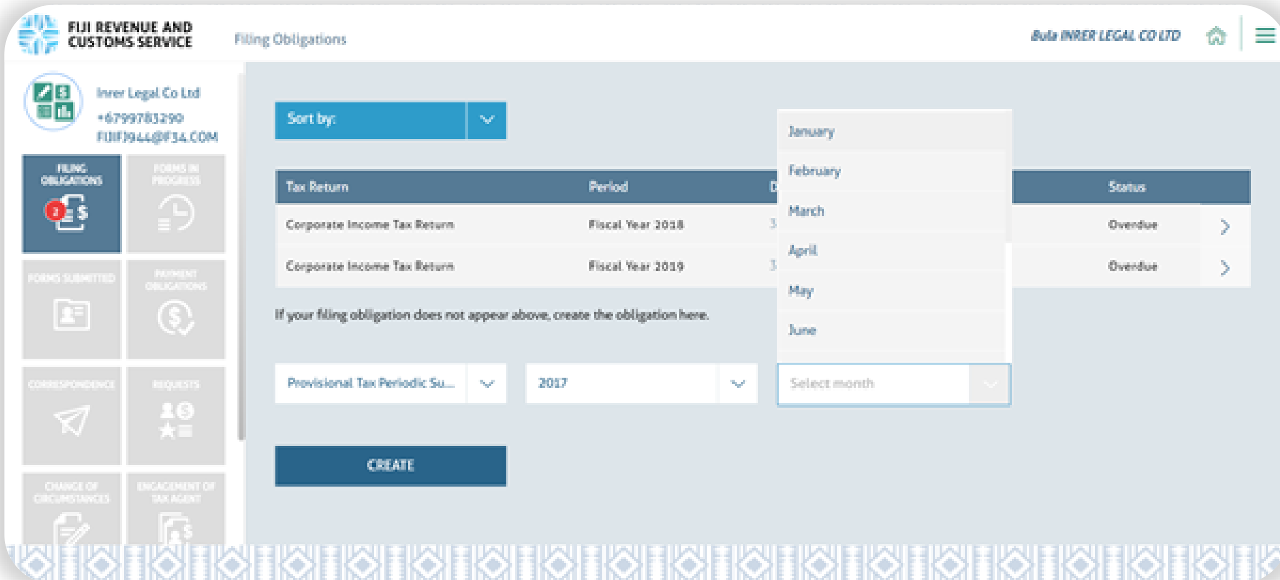
Filing of NIL Return

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

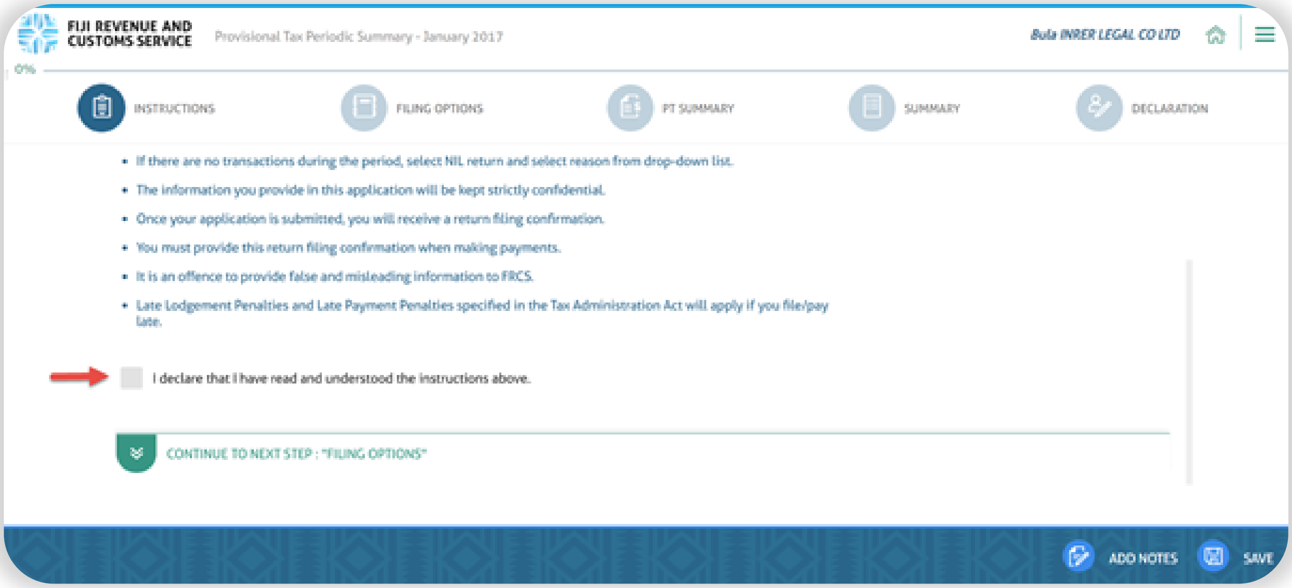
- On clicking 'Filing Obligations', Taxpayer will be navigated to list of filing obligations in status `Not Filed' which shows their pending filing obligations for all tax types for which they are registered.



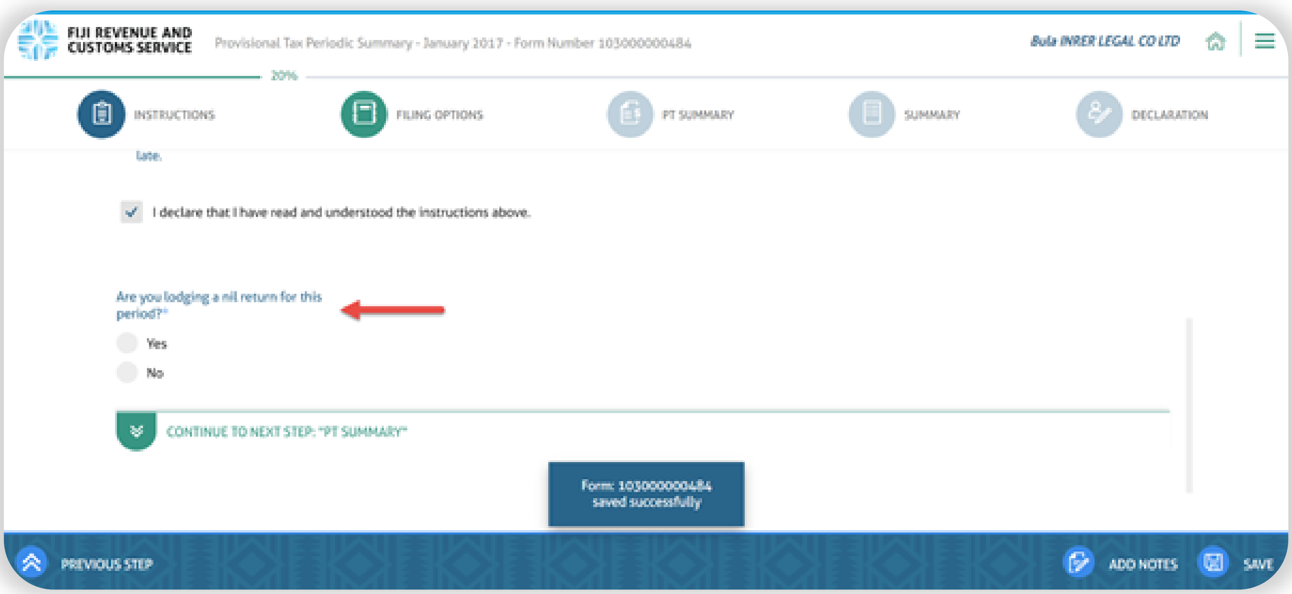
- If a filing obligation has not been created by the system for that month but the taxpayer has made payments which are subject to PT during the month, then Taxpayer will select the Tax Type and Period and then click on 'Create' button. Filing obligation will be created.



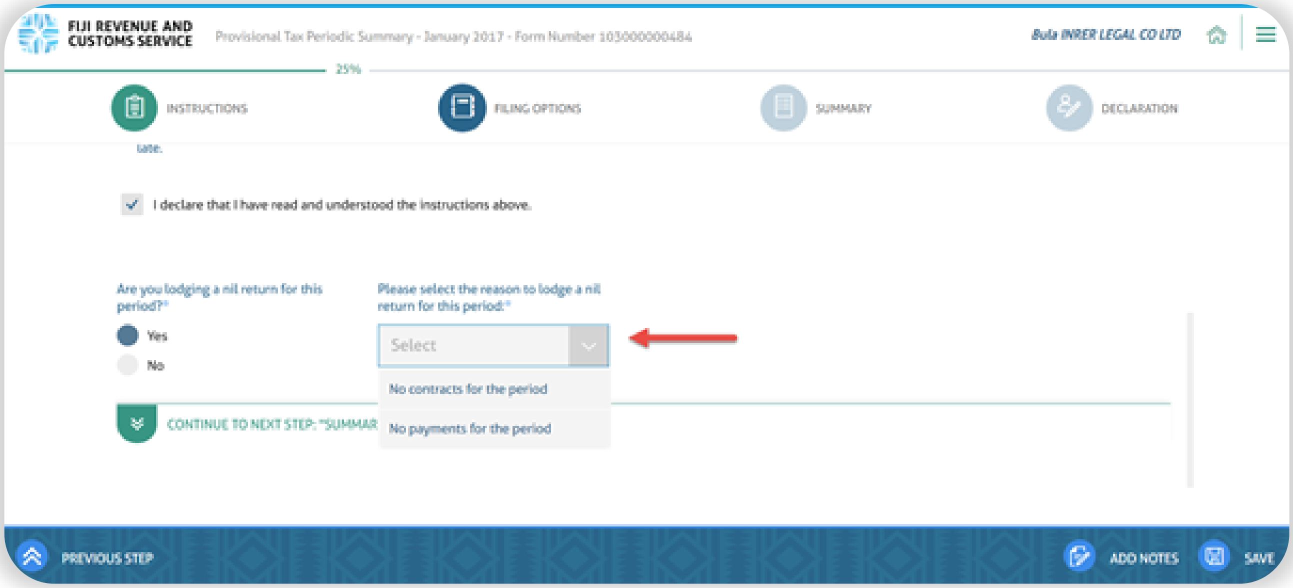
- When the taxpayer selects a “PT Return filing obligation”, they will be directed to a page containing instructions. Select the instruction checkbox to proceed to the next step.



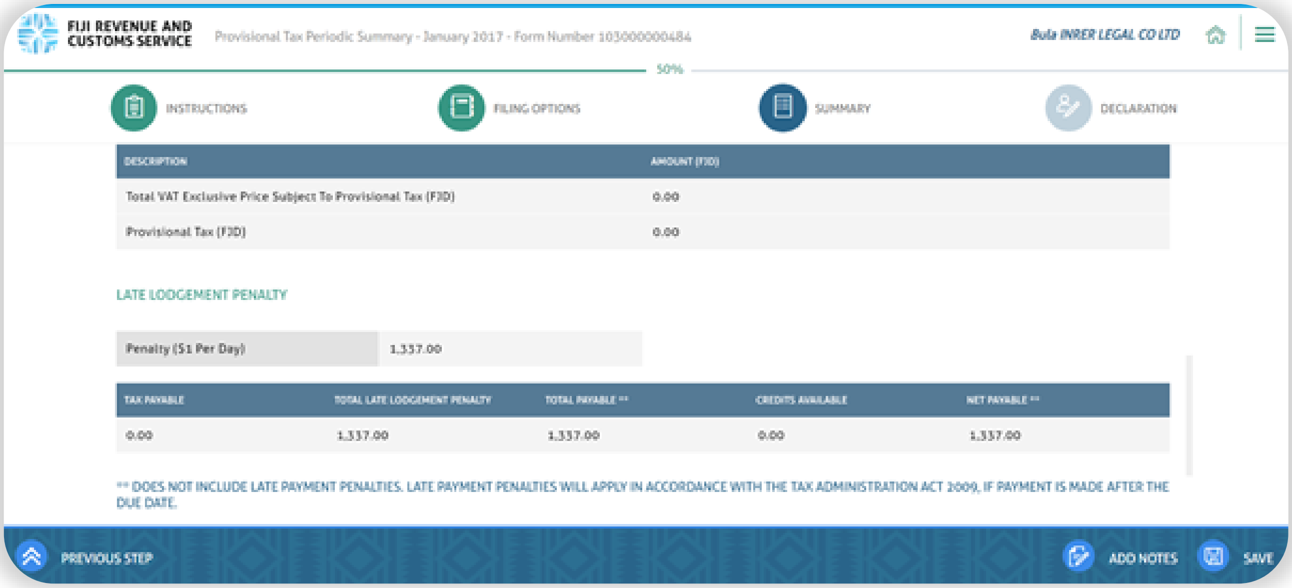
- On "Filing Options" section, the taxpayer will be prompted with a question whether they are filing a nil return for the period.



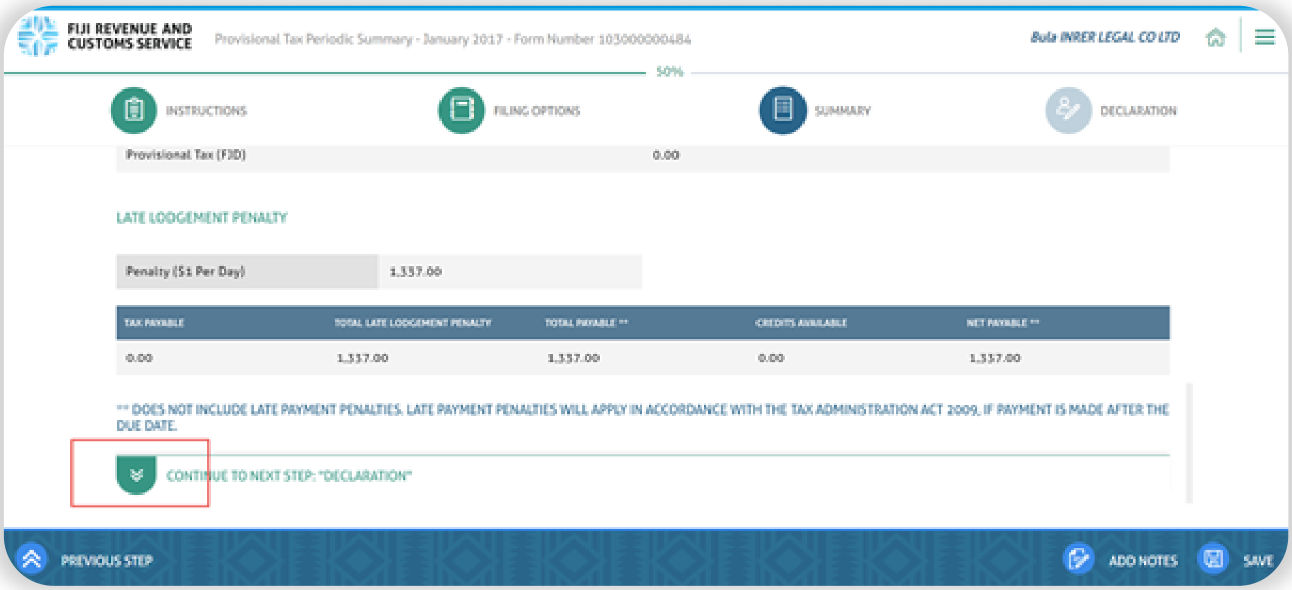
- If the taxpayer did not make any payment subject to PT during the period, they would choose the option "Yes". In such cases, the taxpayer must declare the reason for filing a nil return.



- 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.

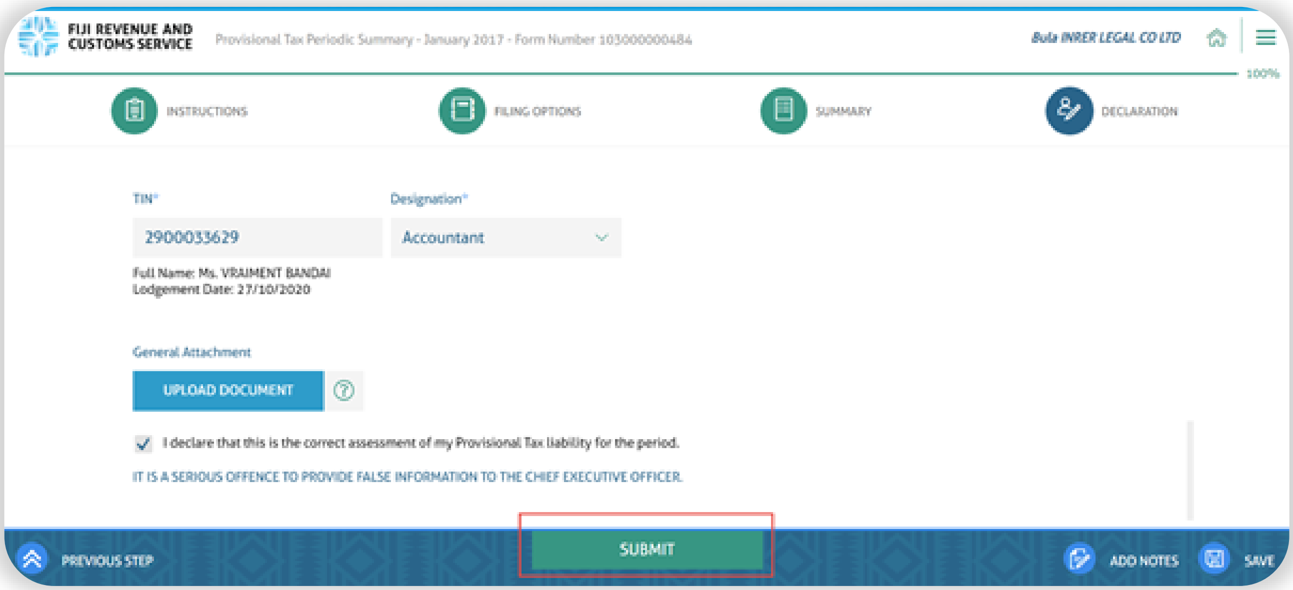


- The "Summary" section of the return would display the total liablity, total penalty, total payable for the taxpayer.
- The net payable will be calculated after deducting any credit available on taxpayers account from total payable.
- The taxpayer will click on CONTINUE TO NEXT STEP: "DECLARATION".

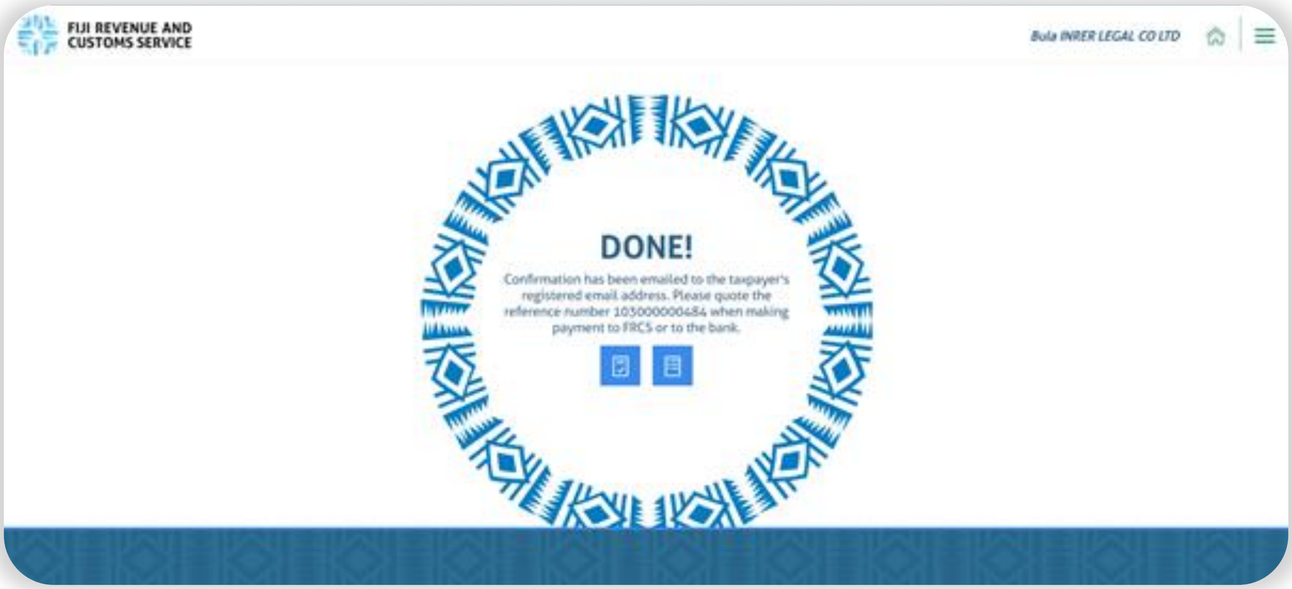


Declaration

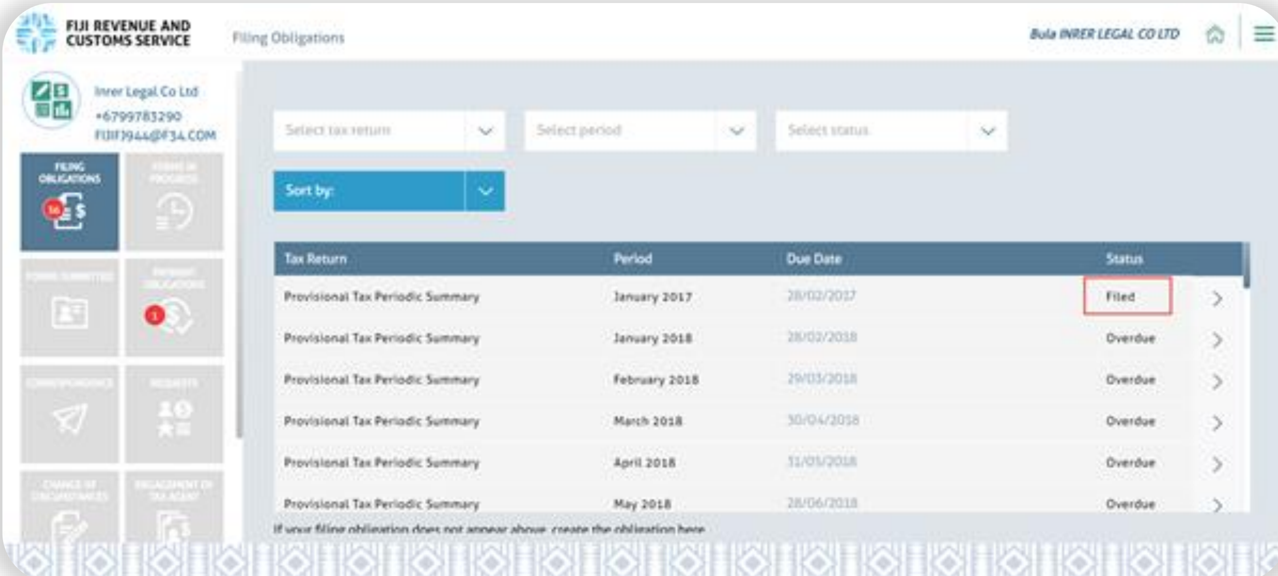
- A declaration screen will appear where the Taxpayer will declare the information provided in the application.
- In the case of an individual taxpayer, full name and lodgement date will be pre-populated.
- Select the declaration checkbox and the submit button will be enabled.



- The 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



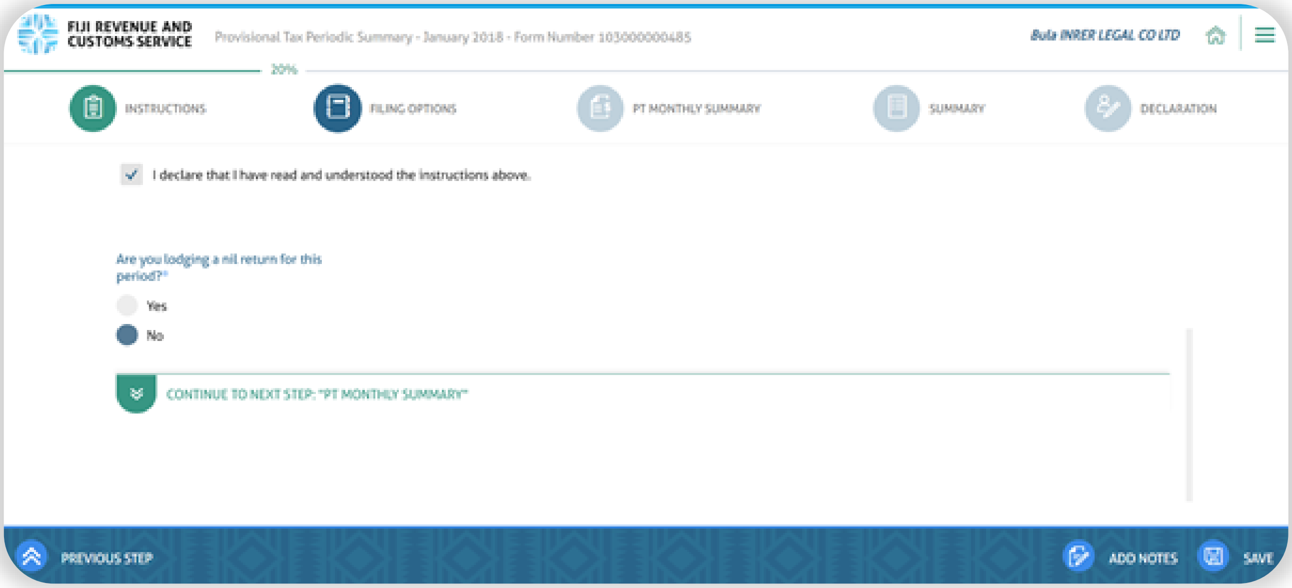
- After the PT return is submitted, the Status would be displayed as “Filed”.



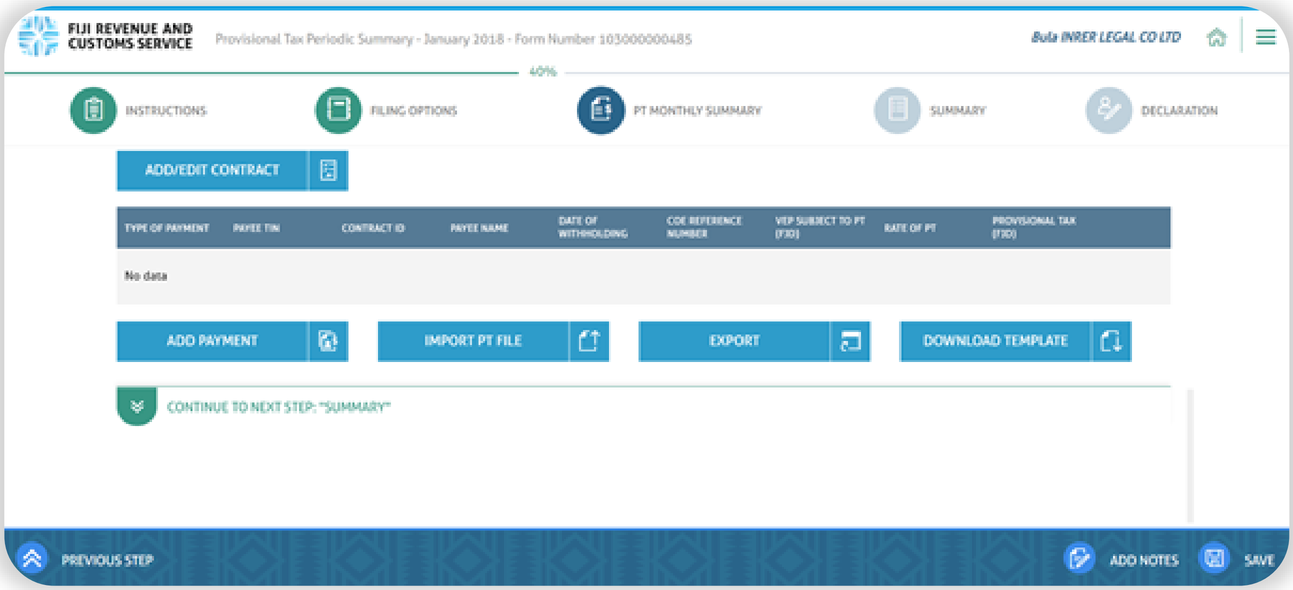
[Back to Index]

Filing of Payable Return

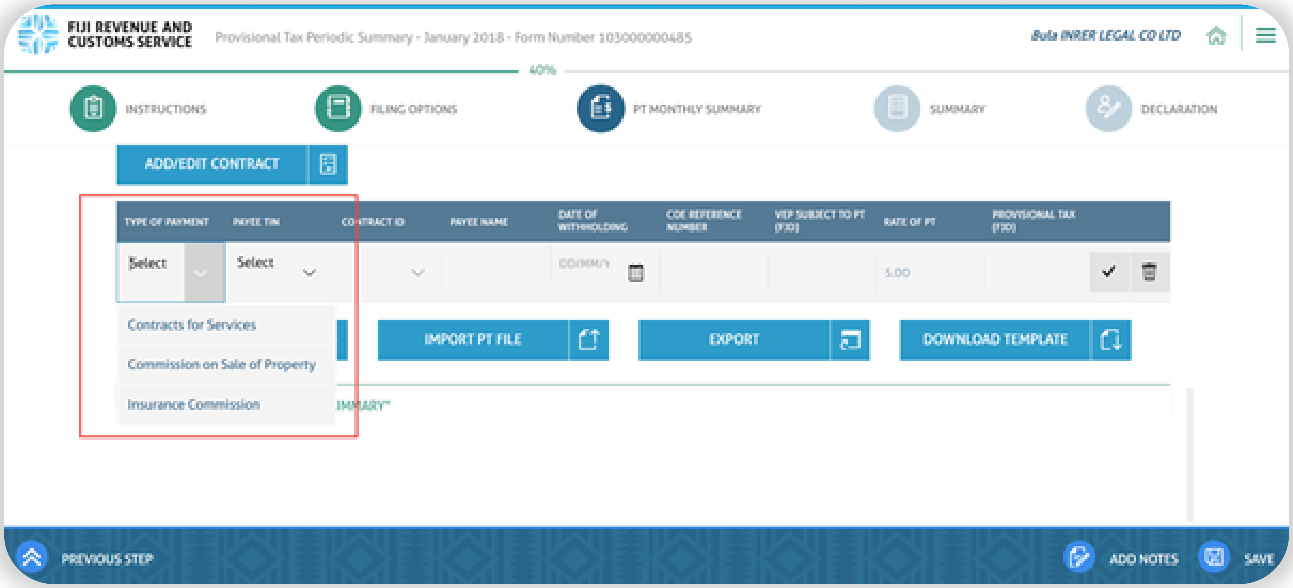
- The taxpayer will select "NO" in case of filing a payable return and then move to PT Return section by clicking on CONTINUE TO NEXT STEP: "PT Monthly Summary".



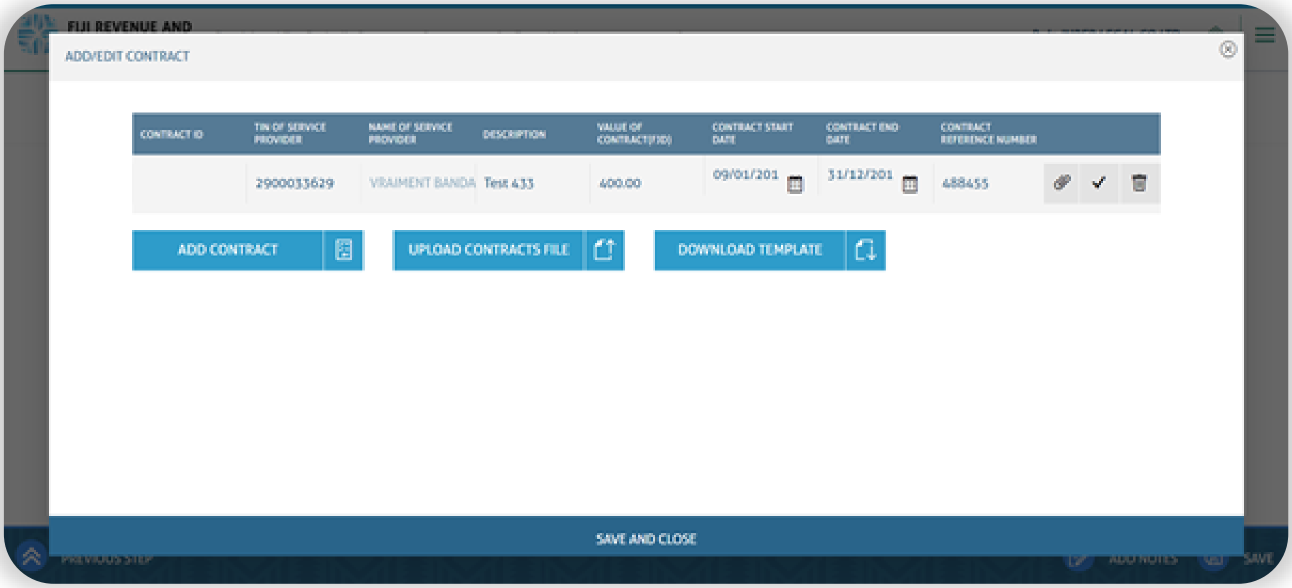
- The taxpayer will now be able to fill in or upload the PT Return details for the selected period. To do this, the taxpayer has two options:
    - Download the most recently filed PT Return in a spreadsheet, edit it with the current period 's data, and upload the new file.
    - Fill in the form on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



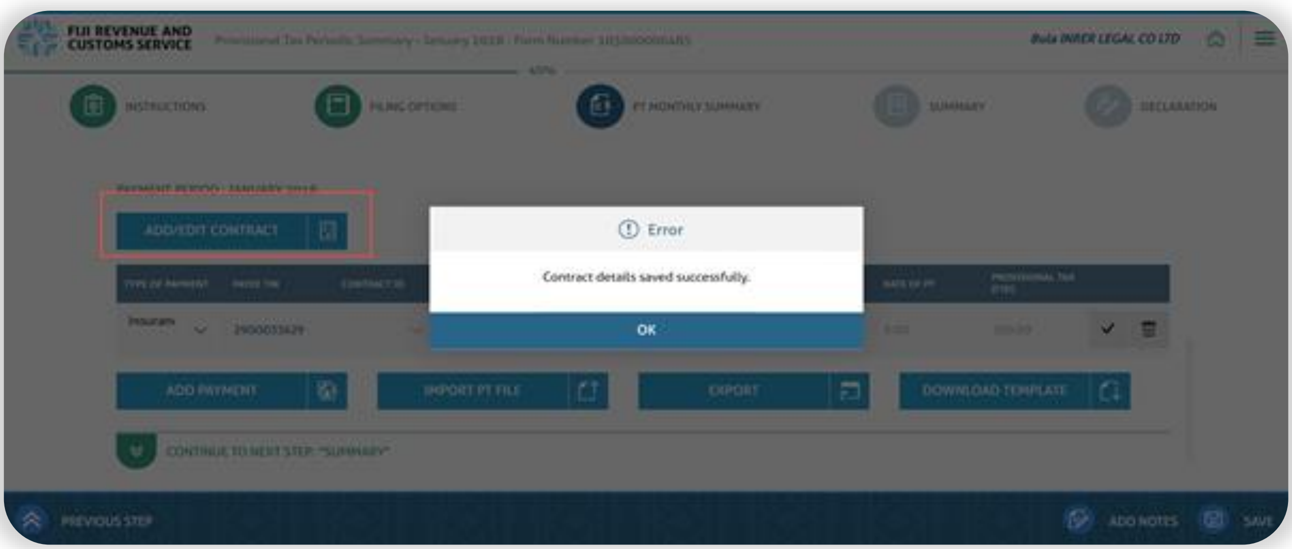
- They must select the type of payment from a dropdown – 3 options will be available:
    - Contracts for Service;
    - Commission on Sale of Property;
    - Insurance Commission.



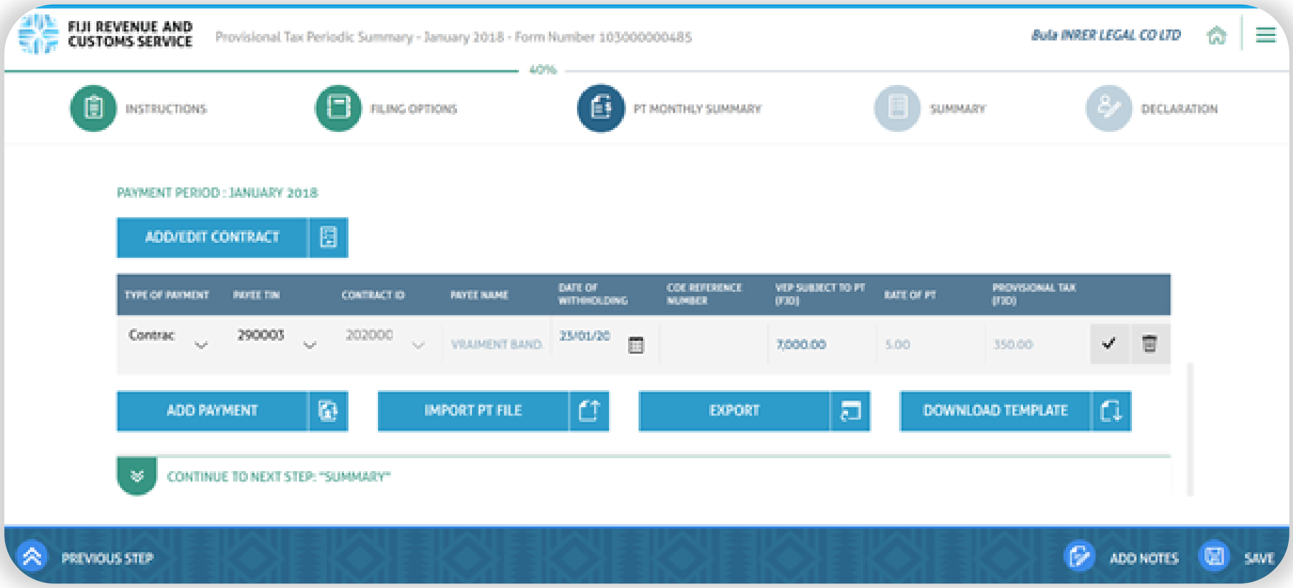
- The taxpayer will also be given the option to add new contracts using the "Add/Edit Contract" button while filing PT return if the contract was previously not registered.
- Taxpayer will not be required to specify a "Contract ID" if they select the type of payment as "Commission on Sale of Property"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



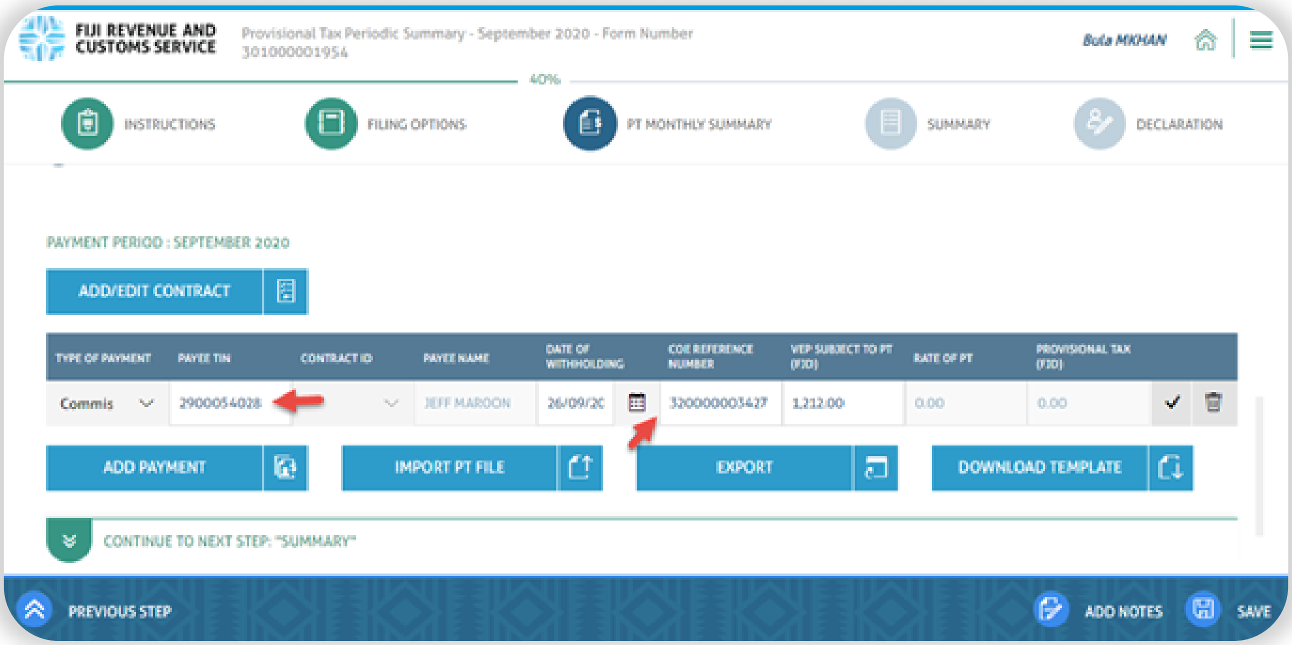
- After clicking on confirm button contract gets saved successfully and contract ID is generated.



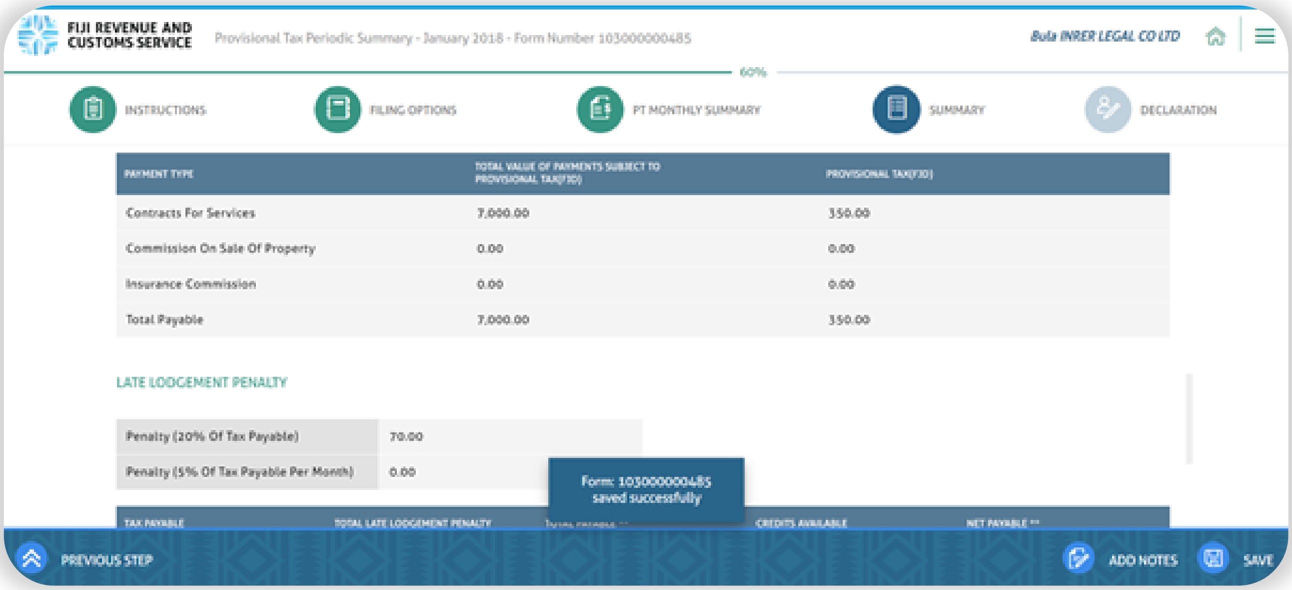
- If the taxpayer selects the type of payment as 'Contract for Service' they must specify a 'Contract ID' which will be assigned to each Contract for Service.



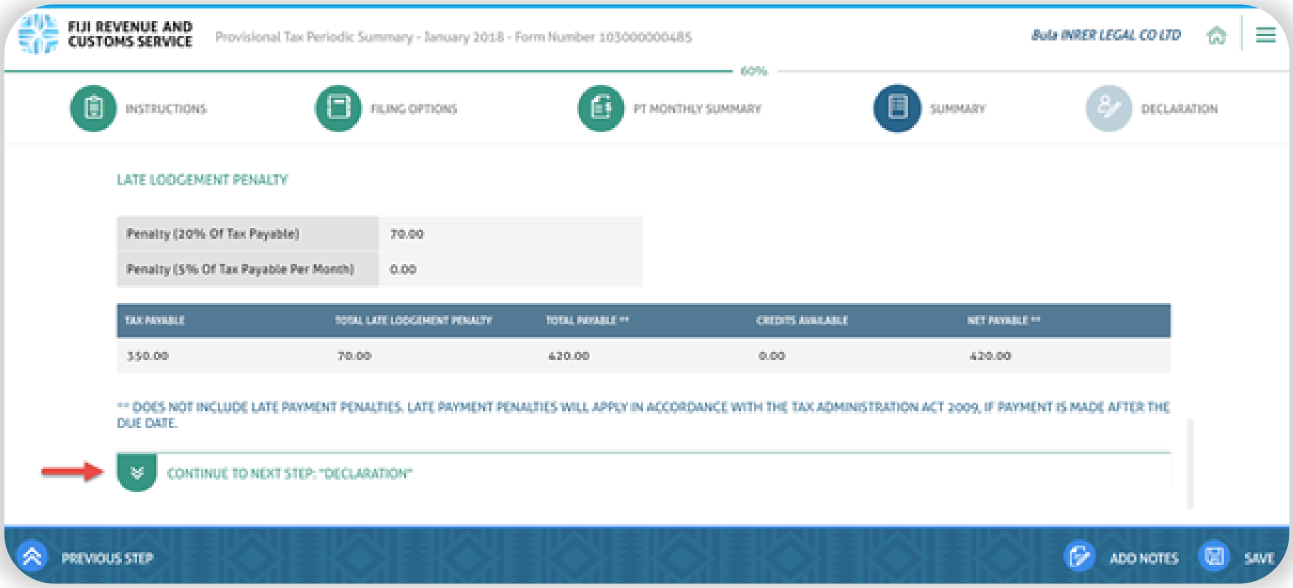
- COE reference number is form reference number generated when the taxpayer is issued with a PT COE (Certificate of Exemption).
- Taxpayer can enter the COE reference number against the TIN which is registered for the same period. If the entered COE reference number is valid then zero tax rate is applicable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



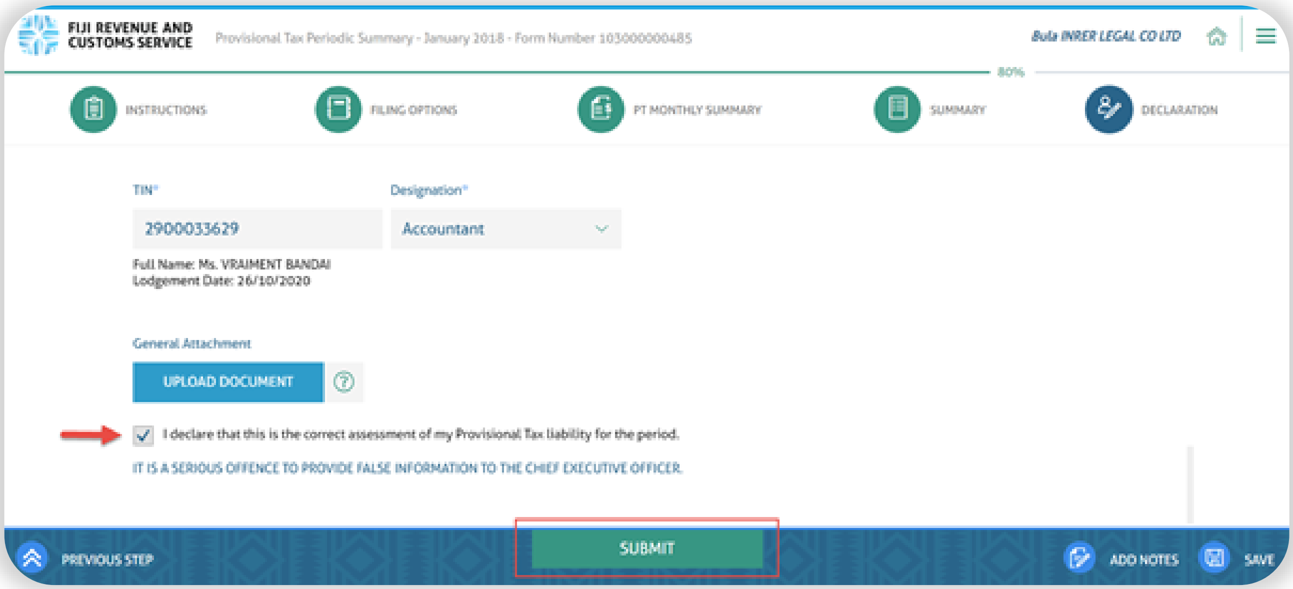
- The summary section will display the amount of Total Liability, Total Penalty, Total Payable, Credits Available and Net Payable.
- The liability summary table will calculate the total value of payments subject to PT and PT liable on those payments for each category declared.
- Late Lodgment Penalty 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.



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



- 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.



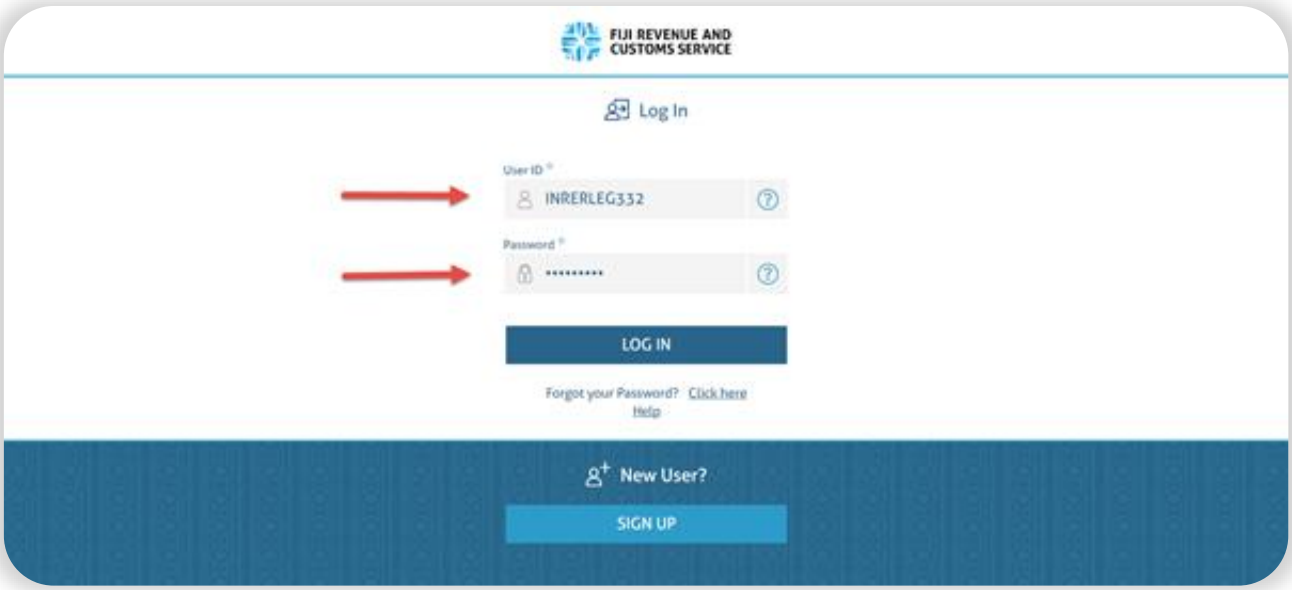
- Taxpayer needs to select the 'Declaration Checkbox' to enable the Submit button.
- On clicking the "Submit" button, "Acknowledgement" screen will be displayed to the Taxpayer.

- **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

Back to Index

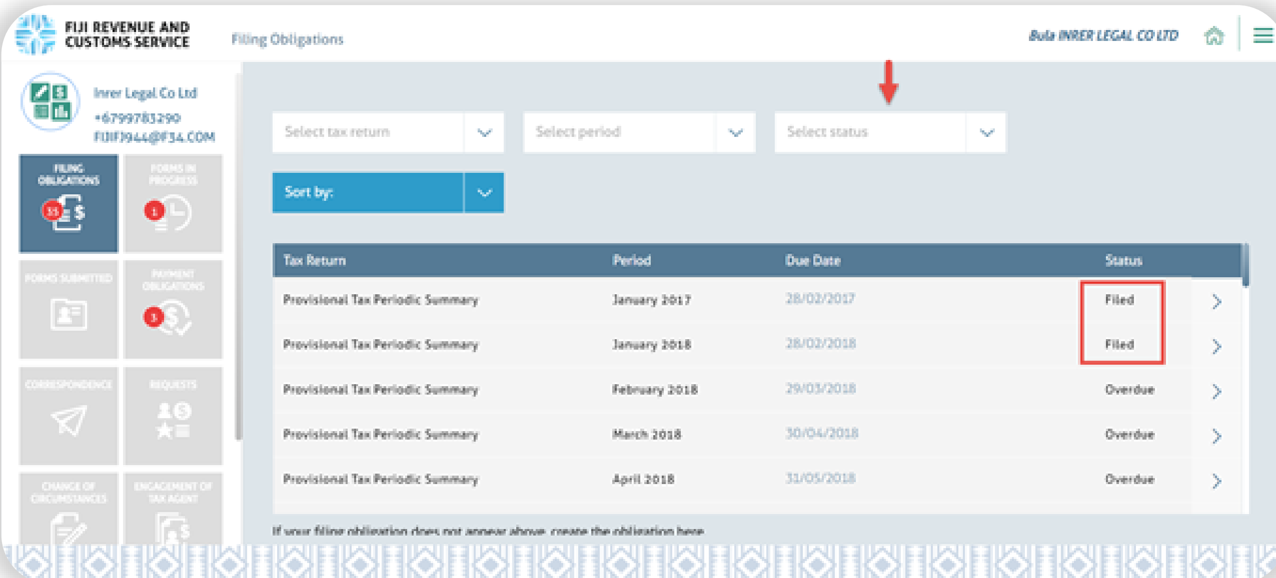
Amendment by Taxpayer

- 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.

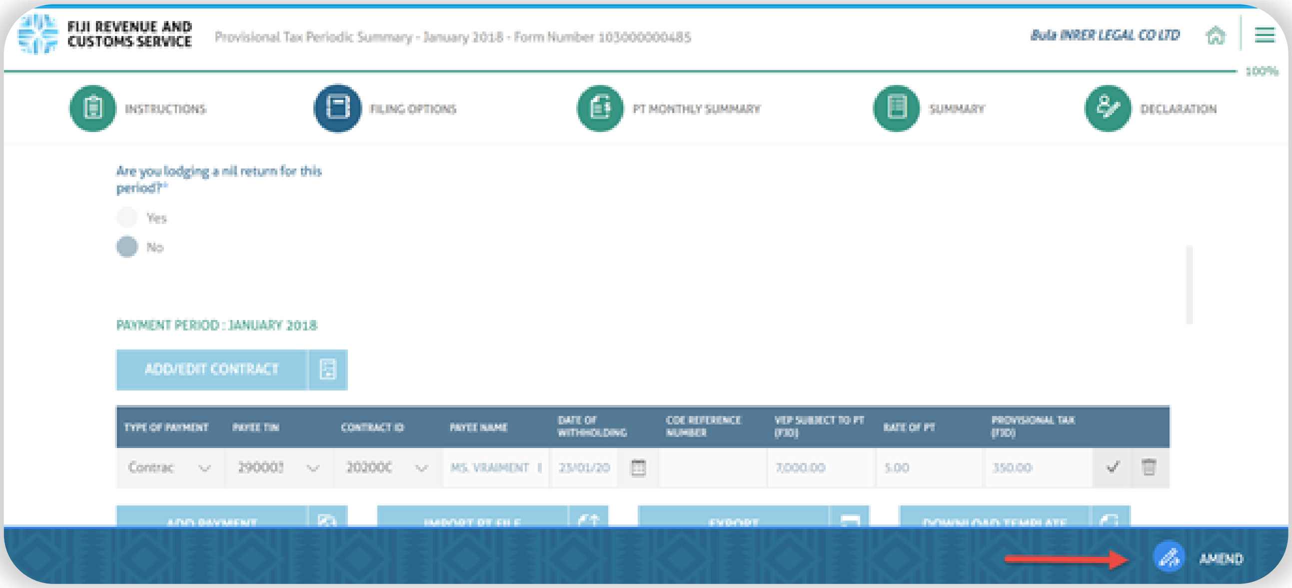


- After successful Login, dashboard is displayed where Taxpayer will click on "Filing Obligations" tile.

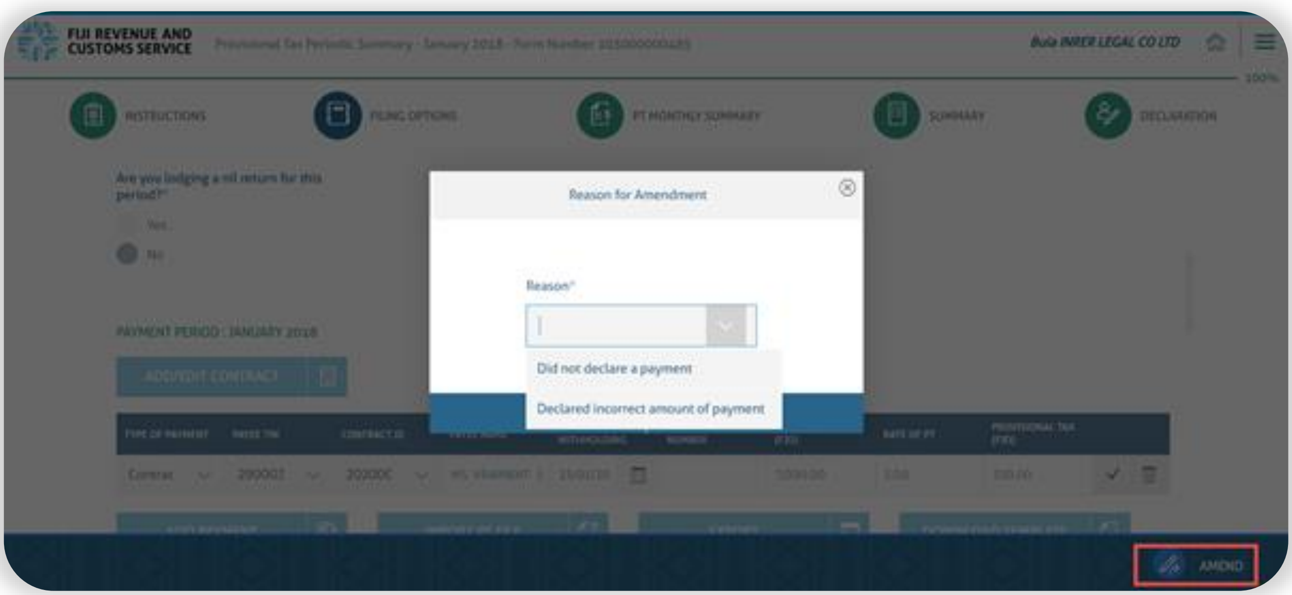
- The taxpayer can amend the returns which are in "Filed" status. The filter can be used to make the relevant return easier to appear in the selection.



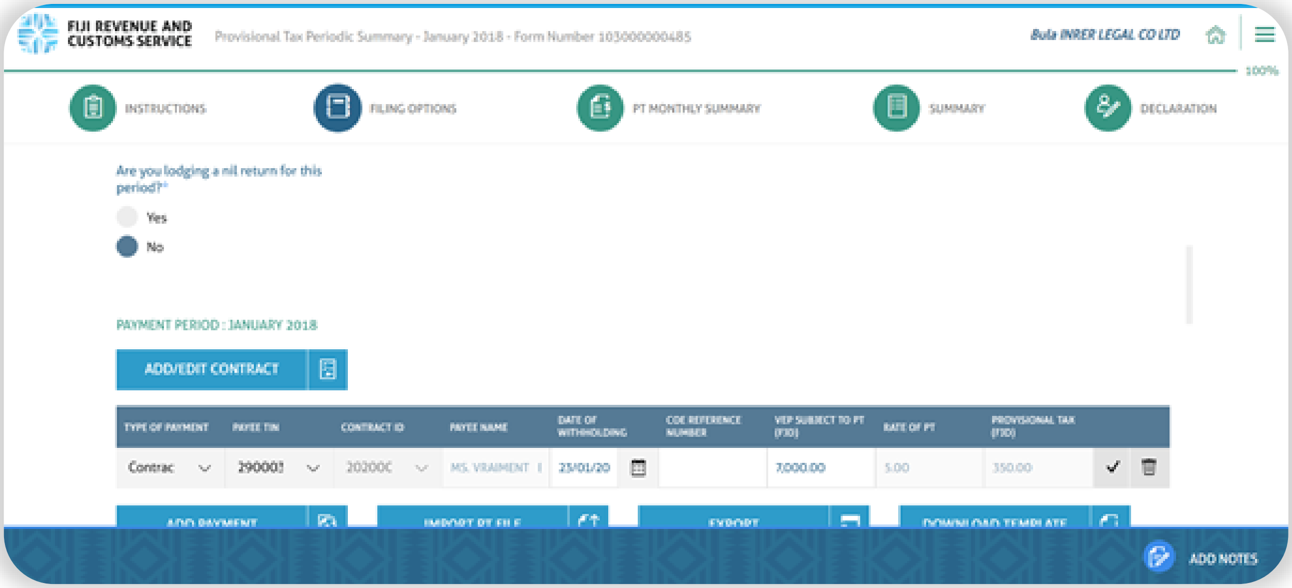
- The Provisional Tax return form will be displayed with the option to amend the return using the "Amend" button.



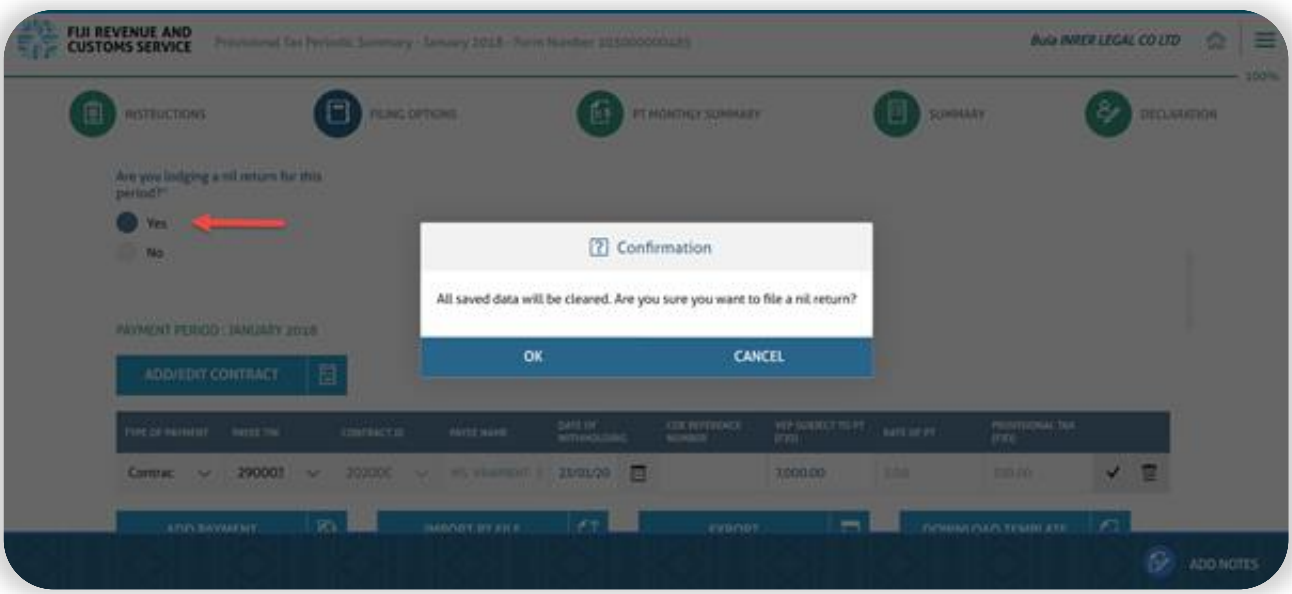
- After clicking the "Amend" button, a pop up will be displayed to provide a reason for the amendment.
- The taxpayer will select a reason and then click on the "OK" button.



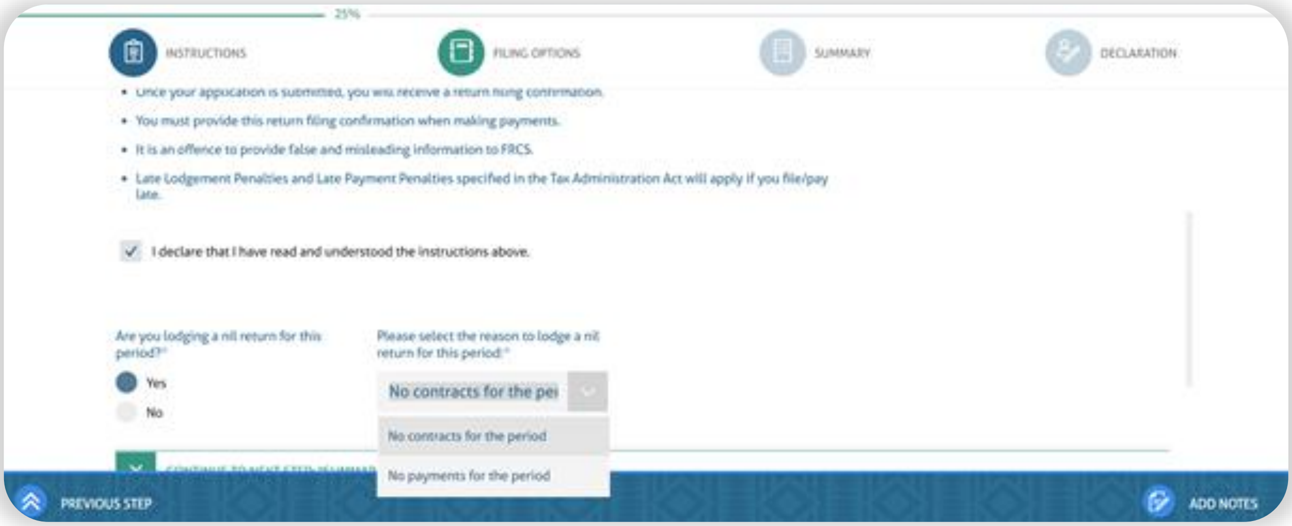
- Once done, the form will become editable allowing the Taxpayer to make changes.



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

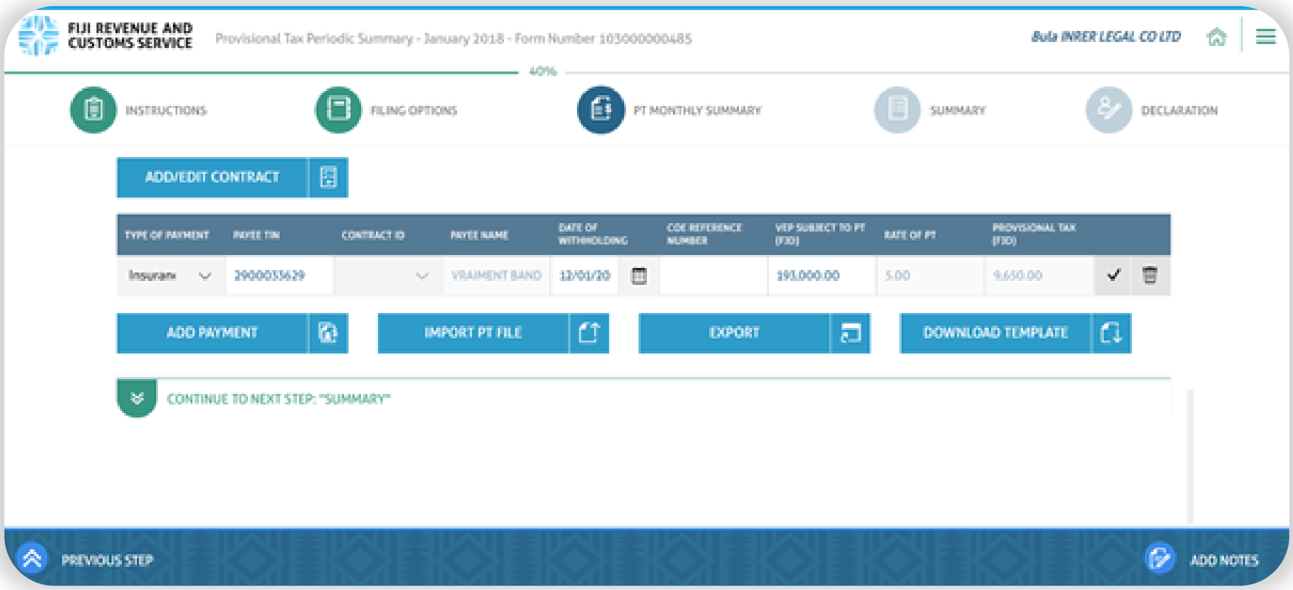


- On clicking "OK" button a Payable return form will be converted into a nil return.

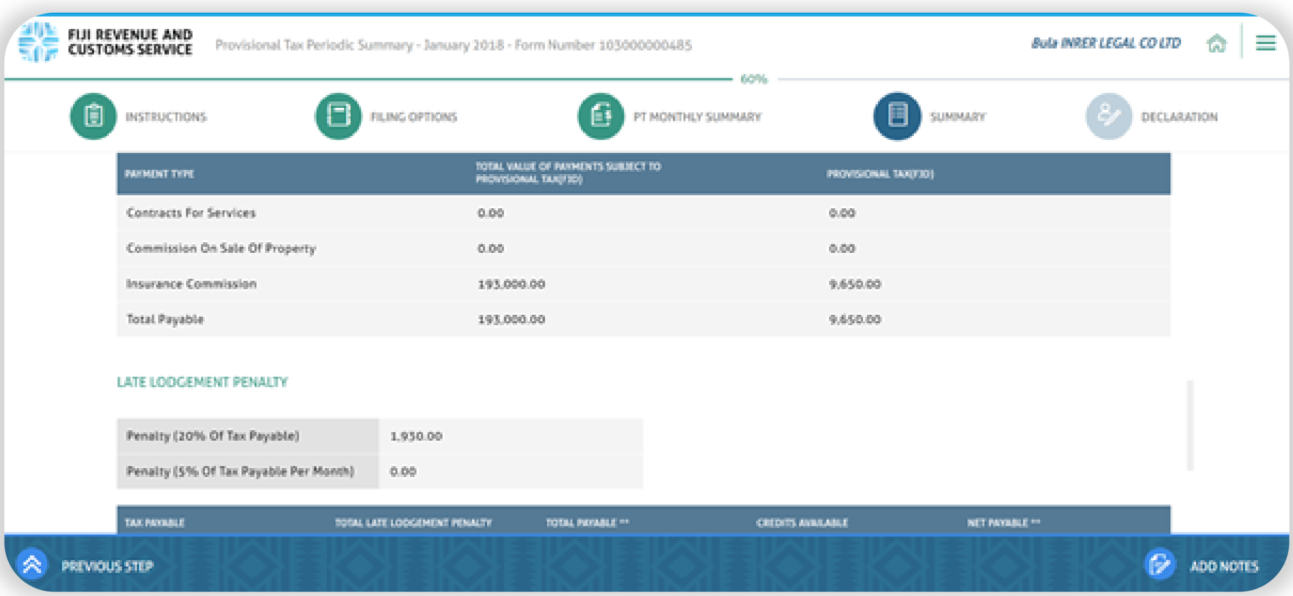

25%
INSTRUCTIONS
FILING OPTIONS
SUMMARY
DECLARATION
You must provide this return filing confirmation when making payments.
It is an offence to provide false and misleading information to FRCS.
Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file/pay late.
I declare that I have read and understood the instructions above.
Are you lodging a nil return for this period?*
Yes
No
Please select the reason to lodge a nil return for this period:*
No contracts for the period
No payments for the period
PREVIOUS STEP
ADD NOTES

Amend the Amount

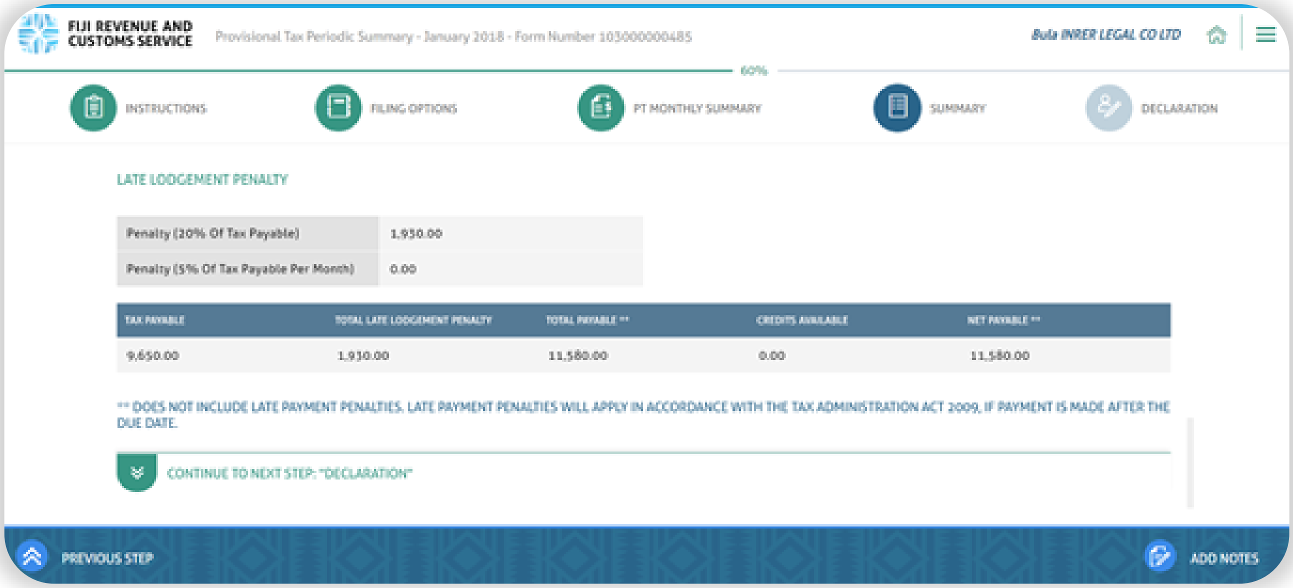
- If the taxpayer wishes to increase or decrease the PT liability, the taxpayer will click on the edit icon for the line item and update the required Information.



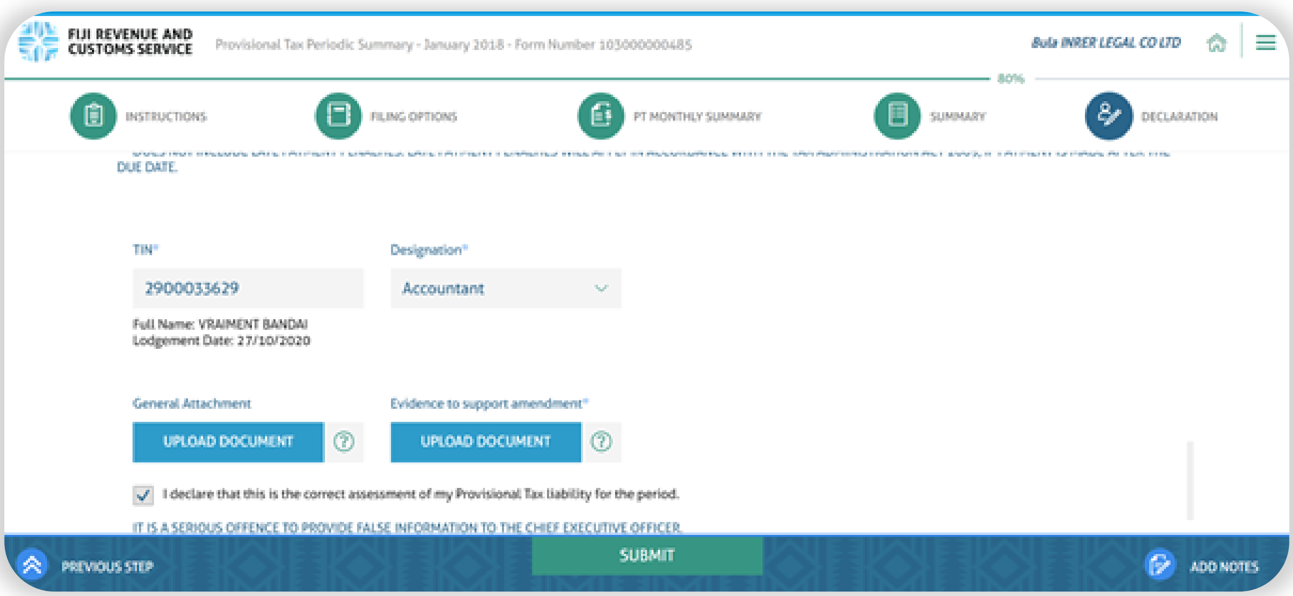
- The Late Lodgement Penalties will be recalculated based on the new tax liability after amendment.



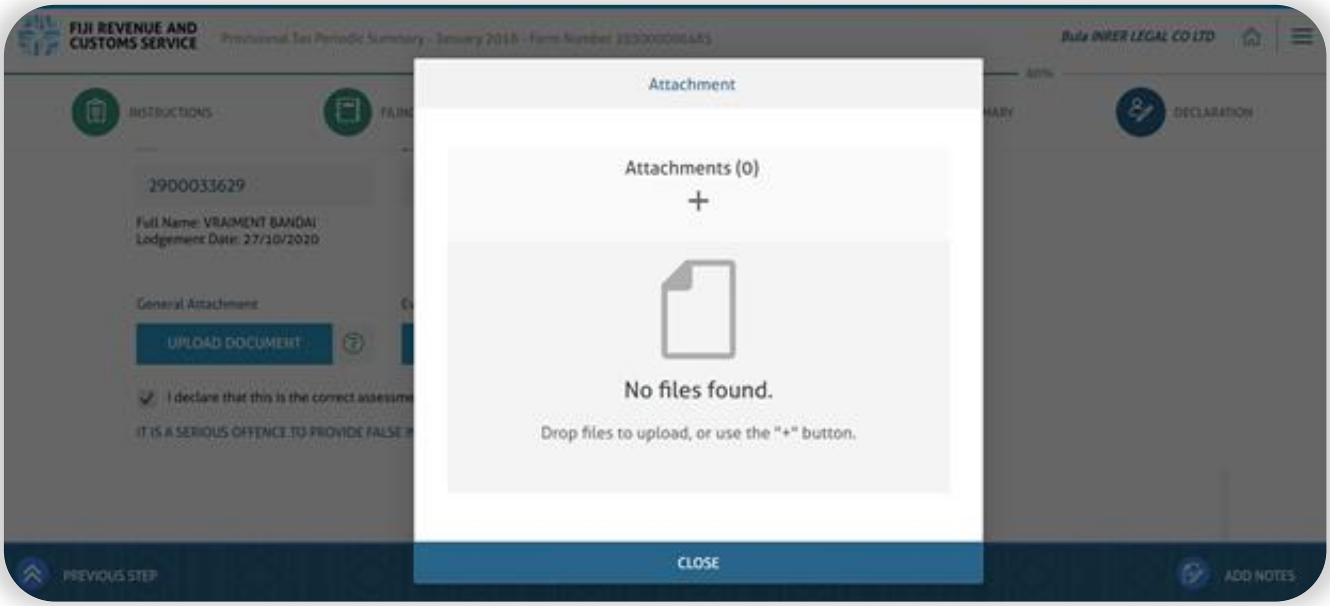
- "Summary" section will display a summary of the return.



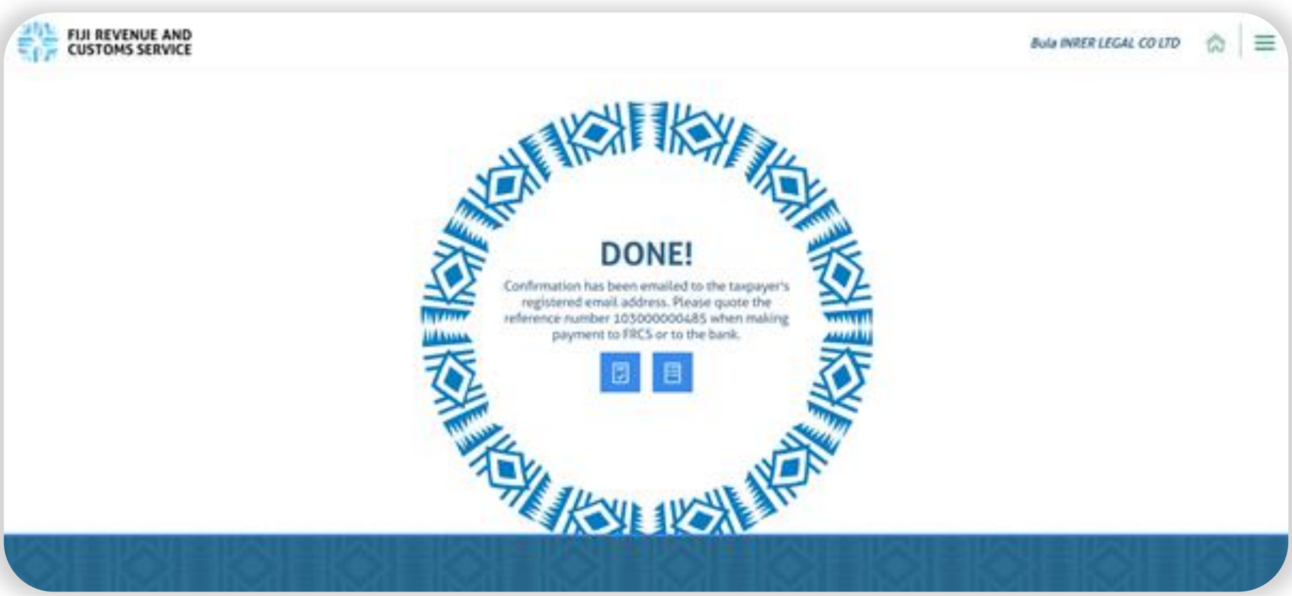
- After amending the amount Taxpayer will declare the assessment done by clicking on the declaration check box and "Submit" button will be visible.



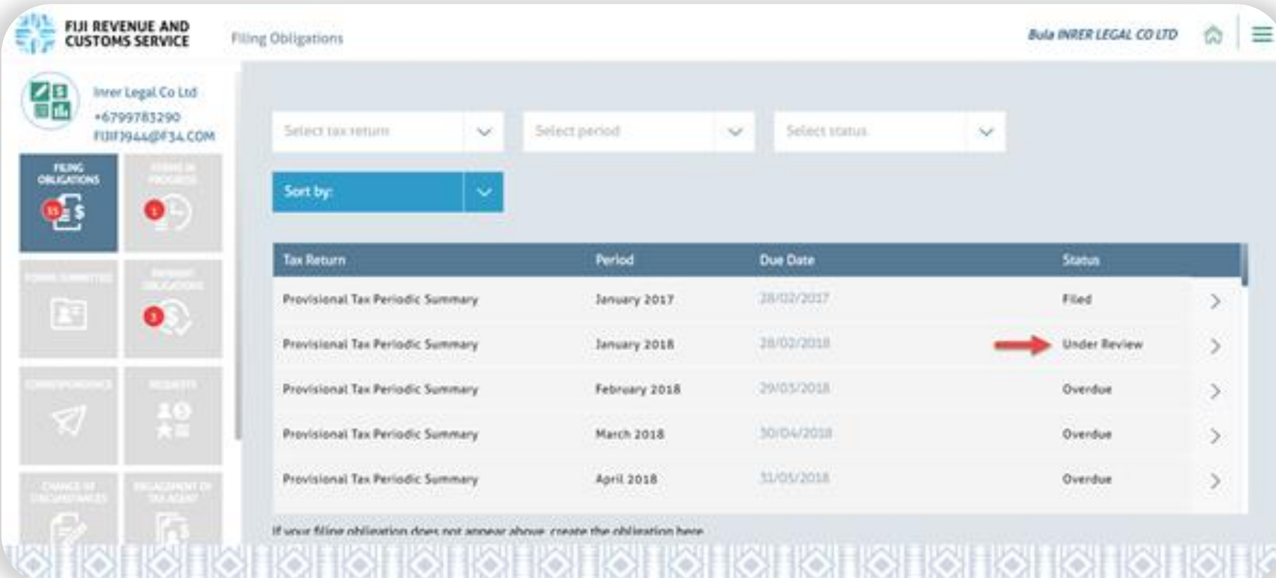
- Click on "Upload Document" button and upload the mandatory document and click on close button. Evidence to support amendment is mandatory when the taxpayer amends the return for the particular period.



- 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.



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/