

RIWT Certificate of Exemption

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

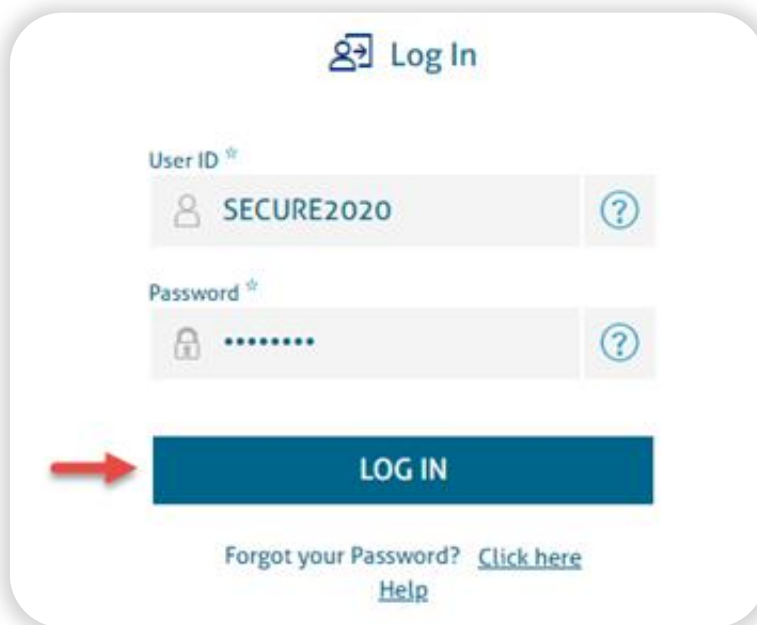
- As per section 112 of Income Tax Act 2015 (ITA), a resident company or permanent establishment in Fiji of a non-resident company paying interest to resident person is required to withhold Resident Interest Withholding Tax (RIWT) from the gross amount of interest income paid or credited.
- However, as per section 112(b) of the Income Tax Act, RIWT will not apply if a resident person is issued with Certificate of Exemption (COE) on the basis that interest is exempt as prescribed by regulations made under the ITA.
- Taxpayers (resident person) can apply for RIWT COE online via the taxpayer portal available under the 'Request' tile by navigating to the 'Certificates' section.

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RIWT Certificate of Exemption by Taxpayer

The user needs to access the FRCS Portal via a public link <https://tpos.frcs.org.fj/taxpayerportal#/Logon>.

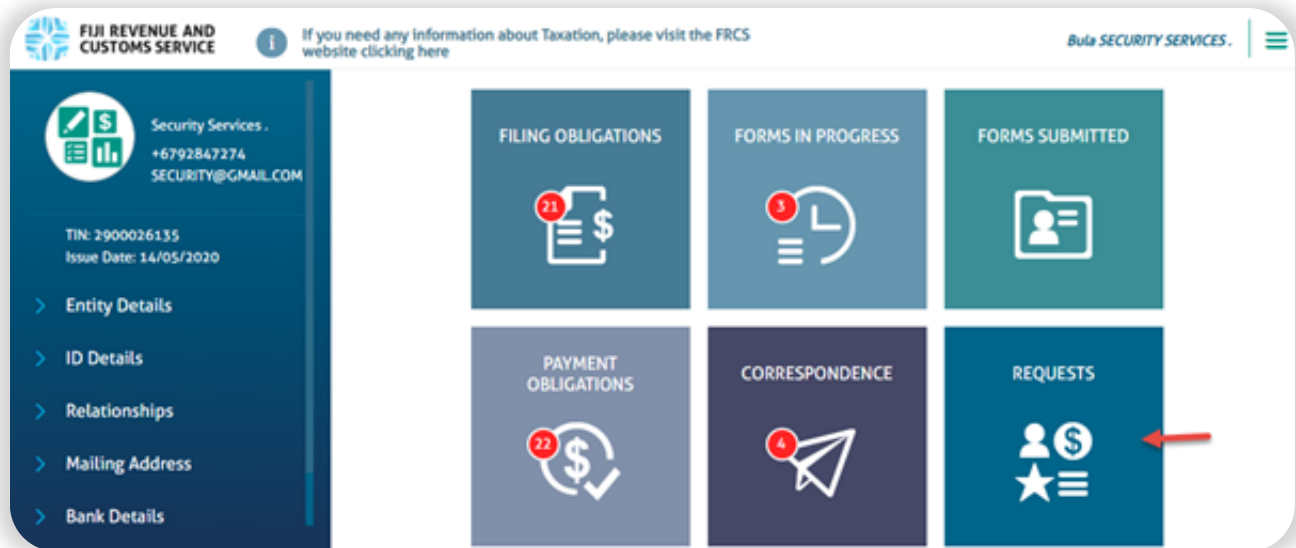
On entering this portal URL, the log-in page will be displayed where the taxpayer needs to enter their valid log-in credentials and click on the login button.



The screenshot shows the FRCS Portal Log In page. At the top, there is a "Log In" header with a user icon. Below this, there are two input fields: "User ID" and "Password". The "User ID" field contains the text "SECURE2020" and has a question mark icon to its right. The "Password" field contains seven dots and also has a question mark icon to its right. Below these fields is a large blue "LOG IN" button. A red arrow points to the "LOG IN" button. At the bottom of the form, there is a link that says "Forgot your Password? Click here Help".

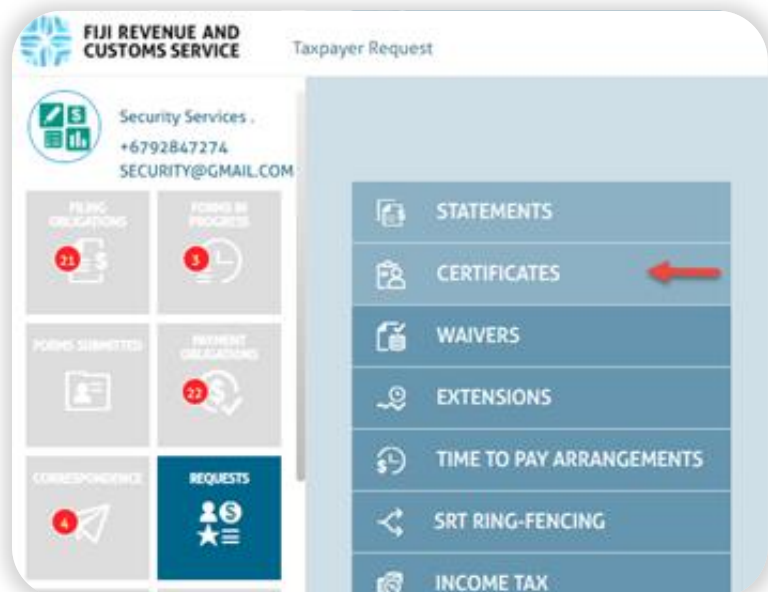


After clicking on the Log-In button, the system will navigate to the taxpayer dashboard and the taxpayer needs to click on the “Requests” tile.



- All the possible types of Requests for the TIN holder will be displayed on the screen.

- Select the "Certificates" option from the list available.





- "Request for RIWT Certificate of Exemption" tile will be available for selection once taxpayer select "Certificates".



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Instructions

- Clicking on 'Request for RIWT Certificate of Exemption' will open the application form and navigate to the Instructions page where the taxpayer would be required to read the instructions carefully and tick the checkbox to proceed to the next step.

The screenshot shows the 'Request for RIWT Certificate of Exemption' form in the 'INSTRUCTIONS' step. The progress bar at the top shows 0% completion. The form includes a list of instructions and a checkbox for the taxpayer to declare they have read and understood the instructions. A red arrow points to the 'CONTINUE TO NEXT STEP "ELIGIBILITY"' button.

FIJI REVENUE AND CUSTOMS SERVICE Request for RIWT Certificate of Exemption **Bula SECURITY SERVICES**

0%

INSTRUCTIONS **ELIGIBILITY** **DETAILS** **DECLARATION**

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Submit this application to request for a Certificate of Exemption from Resident Interest Withholding Tax under Section 112(b) of the Income Tax Act 2015.
- Please provide all required information and attach mandatory supporting documents. You may submit supporting documents other than the mandatory ones, which you believe would support your application.
- Our decision will be communicated to you as soon as a decision is made.

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

CONTINUE TO NEXT STEP "ELIGIBILITY"

ADD NOTES **SAVE**

Eligibility

- The taxpayer will be redirected to the eligibility section to check the eligibility

The screenshot shows the 'ELIGIBILITY' section of the form. It contains two questions: 'Are you a resident of Fiji for tax purposes?' with radio button options for 'Yes' and 'No', and 'Specify the type of interest you earn' with a dropdown menu. A green arrow points to the 'CONTINUE TO NEXT STEP "DETAILS"' button.

ELIGIBILITY

Are you a resident of Fiji for tax purposes? *

☐ Yes ☐ No

Specify the type of interest you earn *

Select

CONTINUE TO NEXT STEP "DETAILS"

- The taxpayer will answer the "Are you a resident of Fiji for tax purpose?" question and according to the answer, further options will be available to proceed.
- The type of interest will be available as per the selection of "YES/NO"
- Select 'Yes' as answer for "Are you a resident of Fiji for tax purpose?" question



ELIGIBILITY

Are you a resident of Fiji for tax purposes? *

☒ Yes 

☐ No

Specify the type of interest you earn *

Select 

 CONTINUE TO NEXT STEP "DETAILS"

- If taxpayer is a company and selected 'Yes' the type of interest will be available for selection as mentioned below

1)Interest payable on a loan charged on the public revenue of Fiji, which the Minister for Economy has declared to be exempt income.

2)Interest from the financial instruments of the Government, a state-owned entity, or a statutory authority.

3)Interest derived from a deposit in a Fiji Dollar External Account.

ELIGIBILITY

Are you a resident of Fiji for tax purposes? *

☒ Yes

☐ No

Specify the type of interest you earn *

Select 

 CONTINUE TO NEXT STEP "DETAILS"

Interest payable on a loan charged on the public revenue of Fiji, which the Minister for Economy has declared to be exempt income.

Interest from the financial instruments of the Government, a state-owned entity, or statutory authority.

Interest derived from a deposit in a Fiji Dollar External Account.

If the taxpayer is an individual person, then apart from above mentioned type of interest, taxpayer will be able to see some other interest types including above three.



4) Interest derived by a citizen of a foreign country from a financial institution in Fiji recognized in the "Fiji My Second Home" programme.

5) Interest derived from a bank by a senior citizen (55 years old or above) or a pensioner, which does not exceed FJD 30,000 per year, and the only other source of income is pension income paid by the Government, Fiji National Provident Fund or any approved fund.

6) Interest derived from a licensed Bank by an individual taxpayer, which does not exceed FJD 30,000.

If the taxpayer is a Non-Profit organization (NPO), one more type of Interest will be applicable to the taxpayer, Including above six.

7) Interest derived from a financial institution by a non-profit organization.

The screenshot shows the 'ELIGIBILITY' section of the TPOS interface. It asks 'Are you a resident of Fiji for tax purposes?' with 'Yes' selected. Below this is a 'CONTINUE TO NEXT STEP "DETAILS"' button. To the right, a dropdown menu titled 'Specify the type of interest you earn' is open, showing three options: 'Interest derived by a citizen of a foreign country from a financial institution in Fiji recognised in the "Fiji My Second Home" programme.', 'Interest derived from a deposit in a Fiji Dollar External Account.', and 'Interest derived from a bank by a senior citizen (55 years old or above) or a pensioner, which does not exceed FJD 30,000 per year, and the only other source of income is pension income paid by the Government, Fiji'. A red arrow points to the third option.

This screenshot is similar to the previous one, showing the 'ELIGIBILITY' section. The 'Specify the type of interest you earn' dropdown menu is open, showing four options: 'Interest payable on a loan charged on the public revenue of Fiji, which the Minister for Economy has declared to be exempt income.', 'Interest from the financial instruments of the Government, a state-owned entity, or statutory authority.', 'Interest derived from a deposit in a Fiji Dollar External Account.', and 'Interest derived from a financial institution by a non-profit organisation.'. A red arrow points to the fourth option.

If the taxpayer selects 'NO' for "Are you a resident of Fiji for tax purpose?", then apart from above mentioned Type of Interests, two more interest types will be available for each case i.e. Individual, Company, NPO.



Below two types of interests will be added

1)Interest paid by a resident company or a permanent establishment in Fiji of a non-resident company to a non-resident person in respect of a loan.

2)Interest derived by a non-resident person from a deposit in a Foreign Currency Account, where the deposit is above the equivalent of FJD150,000.

- Taxpayer will proceed to next step clicking "Continue to next step: "Details"" after completing all mandatory selection for eligibility.



ELIGIBILITY

Are you a resident of Fiji for tax purposes? *

☒ Yes
☐ No

Specify the type of interest you earn *

Interest payable on a ... ▼

CONTINUE TO NEXT STEP "DETAILS" ←

NOTE: As per the eligibility selection, different details will be applicable for selection on next 'Detail' section.

Details

- There will be multiple cases based on the "Eligibility" selections.

Case I : Interest payable on a loan charged on the public revenue of Fiji, which the Minister for Economy has declared to be exempt income.

- Taxpayer needs to provide "Details of the loan charged on the public revenue of Fiji".

DETAILS

Details of the loan charged on the public revenue of Fiji* ←

Loan interest exempted

Estimated Annual Interest*

0.00

- Taxpayer will provide the Estimated Annual Interest value.



DETAILS

Details of the loan charged on the public revenue of Fiji*

Loan interest exempted

Estimated Annual Interest*

5,000.00



- The taxpayer will attach the mandatory "Exemption Declaration by Minister for Economy" document by clicking on 'upload document' button under 'Attachment'.

Estimated Annual Interest*

5,000.00

ATTACHMENTS

Exemption Declaration by Minister for Economy*

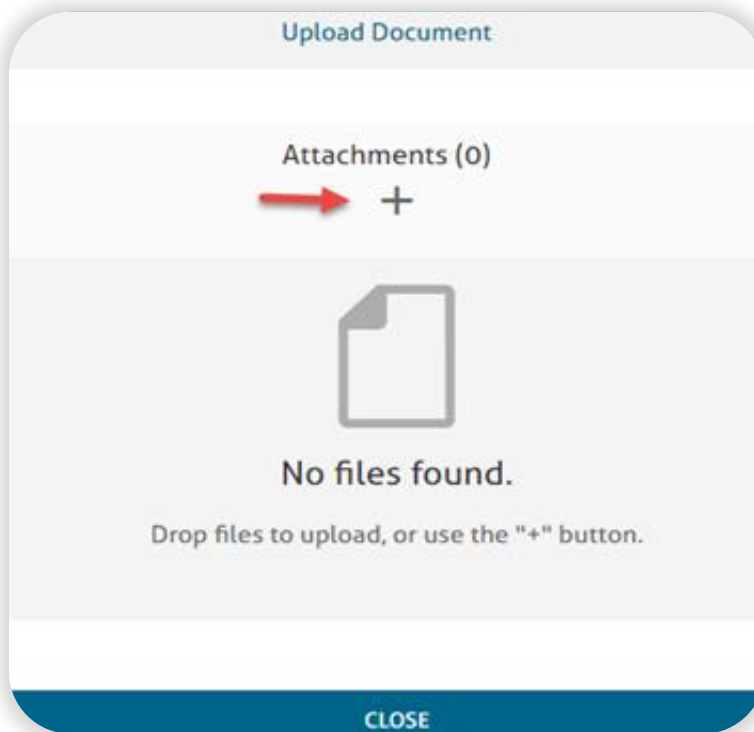
UPLOAD DOCUMENT ?



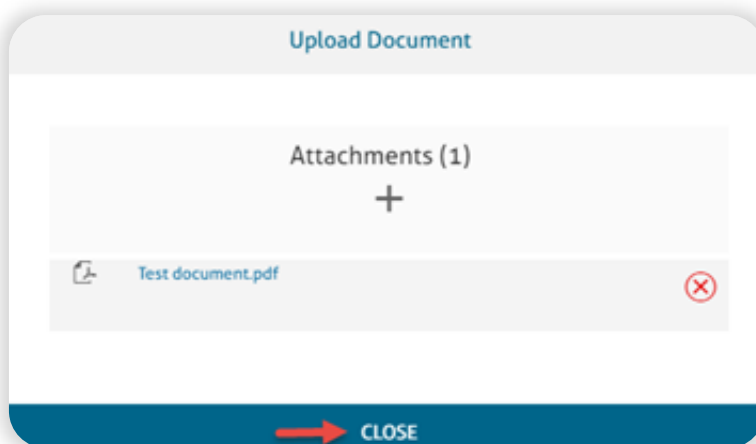
CONTINUE TO NEXT STEP "DECLARATION"



- The taxpayer will click on the "+" icon and upload the required document.

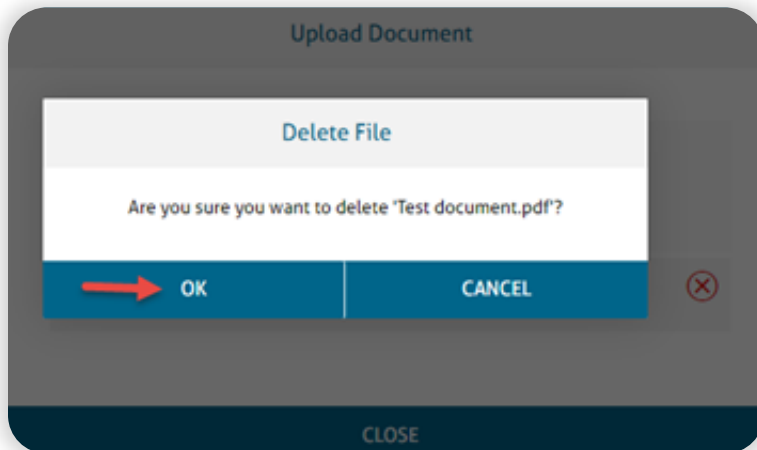


- The taxpayer will upload the mandatory "Attachments" successfully. Close the Pop-up now.





- The taxpayer can click on the cross icon in red. A pop up will appear to delete the file by clicking on the 'OK'.



Case II : Interest paid by a resident company or a permanent establishment in Fiji of a non-resident company to a non-resident person in respect of a loan.

- The taxpayer will provide ' TIN of recipient of the loan'. Recipient can be an individual person or a company.
- Name of the recipient will auto populate as per the TIN entered.

DETAILS

TIN of recipient of the loan*	Name of Recipient	Amount of Loan*	Duration of Loan*
2900050970 ←	THE FACE SHOP	0.00	Type here
Estimated Annual Interest*			
0.00			

☐ Declaration that all conditions specified in Part 4(2) of the Income Tax (Exempt Income) Regulations are satisfied



- The taxpayer will provide 'Amount of Loan' value.

DETAILS

TIN of recipient of the loan*	Name of Recipient	Amount of Loan*	Duration of Loan*
2900050970	THE FACE SHOP	6,000.00	Type here

Estimated Annual Interest*

0.00

☐ Declaration that all conditions specified in Part 4(2) of the Income Tax (Exempt Income) Regulations are satisfied



- The taxpayer will provide 'Duration of Loan'.

DETAILS

TIN of recipient of the loan*	Name of Recipient	Amount of Loan*	Duration of Loan*
2900050970	THE FACE SHOP	6,000.00	5 years

Estimated Annual Interest*

0.00

☐ Declaration that all conditions specified in Part 4(2) of the Income Tax (Exempt Income) Regulations are satisfied





- The taxpayer will provide the 'Estimated Annual Interest' value.

DETAILS

TIN of recipient of the loan*	Name of Recipient	Amount of Loan*	Duration of Loan*
2900050970	THE FACE SHOP	6,000.00	5 years
Estimated Annual Interest*			
8,000.00			

☐ Declaration that all conditions specified in Part 4(2) of the Income Tax (Exempt Income) Regulations are satisfied

- The taxpayer needs to provide consent that all conditions specified in Part 4(2) of the Income Tax (Exempt Income) Regulations are satisfied by selecting the declaration checkbox.

DETAILS

TIN of recipient of the loan*	Name of Recipient	Amount of Loan*	Duration of Loan*
2900050970	THE FACE SHOP	6,000.00	5 years
Estimated Annual Interest*			
8,000.00			

☒ Declaration that all conditions specified in Part 4(2) of the Income Tax (Exempt Income) Regulations are satisfied

- The taxpayer will attach the mandatory "Evidence of Qualifying Loan Arrangement" document by clicking on 'upload document' button under 'Attachment'.



ATTACHMENTS

Evidence of Qualifying Loan Arrangement¹

UPLOAD DOCUMENT ⓘ ←

⌵ **CONTINUE TO NEXT STEP "DECLARATION"**

- The taxpayer will click on the "+" icon and upload the required document.

Upload Document

Attachments (0)

→ +



No files found.

Drop files to upload, or use the "+" button.

CLOSE

- The taxpayer will upload the mandatory "Attachments" successfully. Close the Pop-up now.

Upload Document

Attachments (1)

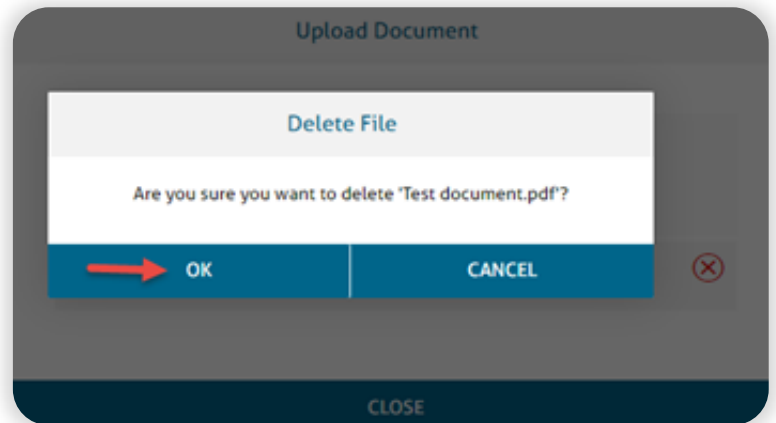
+
Test document.pdf

ⓧ

→ **CLOSE**



- The taxpayer can click on the cross icon in red. A pop up will appear to delete the file by clicking on the 'OK'.



Case III : Interest from the financial instruments of the Government, a state-owned entity, or statutory authority.

- The taxpayer will provide the 'Financial instrument issuing authority' details.

DETAILS

↓

Financial instrument issuing authority*	Maturity date*	Estimated Annual Interest*
Paramount Global	DD/MM/YYYY	0.00

- The taxpayer will provide the 'Maturity Date'.

DETAILS

Financial instrument issuing authority*	Maturity date* ↓	Estimated Annual Interest*
Paramount Global	10/10/2020	0.00

- The taxpayer will provide the 'Estimated Annual Income' value.



DETAILS

Financial instrument issuing authority*	Maturity date*	Estimated Annual Interest*
Paramount Global	10/10/2020	8,000.00

- The taxpayer will attach the mandatory "Evidence of Investment in Financial Instrument" document by clicking on 'upload document' button under 'Attachment'.

ATTACHMENTS

Evidence of Investment in Financial Instrument*

UPLOAD DOCUMENT

CONTINUE TO NEXT STEP "DECLARATION"

- The taxpayer will upload the mandatory "Attachments" successfully. Close the Pop-up now.

Upload Document

Attachments (1)

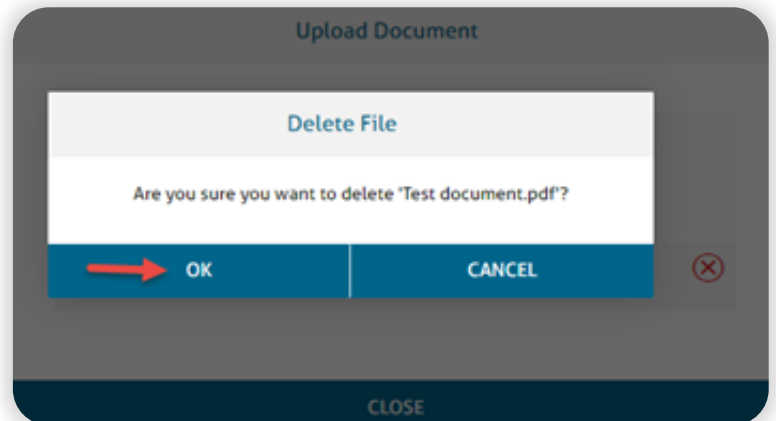
+

Test document.pdf

CLOSE



- The taxpayer can click on the cross icon in red. A pop up will appear to delete the file by clicking on the 'OK'.



Case IV : Interest derived by a citizen of a foreign country from a financial institution in Fiji recognised in the “Fiji My Second Home” programme.

- The taxpayer will provide the 'Name of Financial Institution(s)' details.

DETAILS

↓

Name of Financial Institution(s)*	Estimated Annual Interest*
Paramount Institute	0.00

☐ Declaration that all conditions specified in Part 4(5) of the Income Tax (Exempt Income) Regulations are satisfied

- The taxpayer will provide the 'Estimated Annual Income' value.

DETAILS

↓

Name of Financial Institution(s)*	Estimated Annual Interest*
Paramount Institute	3,000.00

☐ Declaration that all conditions specified in Part 4(5) of the Income Tax (Exempt Income) Regulations are satisfied



- The taxpayer needs to provide consent that all conditions specified in Part 4(2) of the Income Tax (Exempt Income) Regulations are satisfied by selecting the declaration checkbox.

DETAILS

Name of Financial Institution(s)* Estimated Annual Interest*

Paramount Institute 3,000.00

☒ Declaration that all conditions specified in Part 4(5) of the Income Tax (Exempt Income) Regulations are satisfied

- The taxpayer will attach the mandatory documents by clicking on 'upload document' button under 'Attachment'.

Case V : Interest derived by a non-resident person from a deposit in a Foreign Currency Account, where the deposit is above the equivalent of FJD150,000.

- The taxpayer will provide the 'Name of Financial Institution(s)' details.



DETAILS



Name of Financial Institution(s)*	Estimated Annual Interest*
Hatchi Global	0.00

- The taxpayer will provide the 'Estimated Annual Income' value.

DETAILS

Name of Financial Institution(s)*	Estimated Annual Interest*
Hatchi Global	5,000.00



- The taxpayer will attach the mandatory documents by clicking on 'upload document' button under 'Attachment'.

ATTACHMENTS

Term Deposit Certificate*	Latest Bank Statement*	Passport Copy*
UPLOAD DOCUMENT ?	UPLOAD DOCUMENT ?	UPLOAD DOCUMENT ?



 CONTINUE TO NEXT STEP "DECLARATION"

Case VI : Interest derived from a deposit in a Fiji Dollar External Account.

- The taxpayer will provide the 'Name of Financial Institution(s)' details.



DETAILS

↓

Name of Financial Institution(s)*	Estimated Annual Interest*
Hatchi Global	0.00

- The taxpayer will provide the 'Estimated Annual Income' value.

DETAILS

Name of Financial Institution(s)*	Estimated Annual Interest*
Hatchi Global	5,000.00

- The taxpayer will attach the mandatory documents by clicking on 'upload document' button under 'Attachment'.

ATTACHMENTS

Term Deposit Certificate*	Latest Bank Statement*
UPLOAD DOCUMENT ?	UPLOAD DOCUMENT ?

⏏ CONTINUE TO NEXT STEP "DECLARATION"

All three cases mentioned below require same 'Details' to be filled.

Case VII : Interest derived from a financial institution by a non-profit organisation.



Case VIII : Interest derived from a bank by a senior citizen (55 years old or above) or a pensioner, which does not exceed FJD 30,000 per year, and the only other source of income is pension income paid by the Government, Fiji National Provident Fund or any approved fund.

Case IX : Interest derived from a licensed Bank by an individual taxpayer, which does not exceed FJD 30,000.

- The taxpayer needs to click on 'Add New' button to add the Bank details.

DETAILS

BANK NAME	BRANCH NAME	ACCOUNT NUMBER	ACCOUNT EXPIRY DATE	SOURCE OF FUNDS	ESTIMATED ANNUAL INTEREST
No data					
TOTAL					0.00

ADD NEW +

- The taxpayer needs to select 'Bank Name' from the dropdown.

DETAILS

BANK NAME	BRANCH NAME	ACCOUNT NUMBER	ACCOUNT EXPIRY DATE	SOURCE OF FUNDS	ESTIMATED ANNUAL INTEREST
Bank of Baroda	Select		DD/MM/YYYY		
TOTAL					0.00

ADD NEW +

- The taxpayer will select 'Branch Name' for the selected bank.



DETAILS

BANK NAME	BRANCH NAME	ACCOUNT NUMBER	ACCOUNT EXPIRY DATE	SOURCE OF FUNDS	ESTIMATED ANNUAL INTEREST		
Bank of Baroda	SUVA		DD/MM/YYYY			✓	✕
TOTAL					0.00		

ADD NEW +

- The taxpayer will provide a valid 'Account Number'.

DETAILS

BANK NAME	BRANCH NAME	ACCOUNT NUMBER	ACCOUNT EXPIRY DATE	SOURCE OF FUNDS	ESTIMATED ANNUAL INTEREST		
Bank of Baroda	SUVA	29498618368923	DD/MM/YYYY			✓	✕
TOTAL					0.00		

ADD NEW +

- The taxpayer will provide the 'Account expiry date'.

DETAILS

BANK NAME	BRANCH NAME	ACCOUNT NUMBER	ACCOUNT EXPIRY DATE	SOURCE OF FUNDS	ESTIMATED ANNUAL INTEREST		
Bank of Baroda	SUVA	29498618368923	10/10/2020			✓	✕
TOTAL					0.00		

ADD NEW +

- The taxpayer will provide 'Source of funds' detail.



DETAILS

BANK NAME	BRANCH NAME	ACCOUNT NUMBER	ACCOUNT EXPIRY DATE	SOURCE OF FUNDS	ESTIMATED ANNUAL INTEREST		
Bank of Baroda	SUVA	29498618368923	10/10/2020	Business		✓	✕
TOTAL					0.00		

ADD NEW +

- The taxpayer will provide the positive 'Estimated Annual Interest' value.

DETAILS

BANK NAME	BRANCH NAME	ACCOUNT NUMBER	ACCOUNT EXPIRY DATE	SOURCE OF FUNDS	ESTIMATED ANNUAL INTEREST		
Bank of Baroda	SUVA	29498618368923	10/10/2020	Business	10,000.00	✓	✕
TOTAL					10,000.00		

ADD NEW +

- After providing all mandatory details in table, taxpayer will attach the mandatory documents by clicking on 'upload document' button under 'Attachment'.

ATTACHMENTS

Term Deposit Certificate® Latest Bank Statement®

UPLOAD DOCUMENT ? UPLOAD DOCUMENT ?

CONTINUE TO NEXT STEP "DECLARATION"

- Taxpayer will select any of the above-mentioned case and move to next step after providing mandatory details.
- The taxpayer will click on CONTINUE TO NEXT STEP: "DECLARATION".



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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.

- 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.

The screenshot shows the 'DECLARATION' step of the TPOS process. The 'TIN*' field is populated with '2900048159' and has a red arrow pointing to it. The 'Designation*' dropdown menu is open, showing 'Designation' as the selected option. Below the fields, the full name 'SHELDON COOPER' and the lodgement date '23/09/2020' are displayed. A declaration checkbox is present, and a warning message states: 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The bottom navigation bar includes 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE' buttons.

- Select the Designation of the person whose TIN Is entered on the declaration page from the dropdown.

This screenshot shows the same TPOS declaration page, but the 'Designation*' dropdown menu is now set to 'Director', indicated by a red arrow. The 'TIN*' field remains '2900048159'. The full name 'SHELDON COOPER' and the lodgement date '23/09/2020' are still visible. The declaration checkbox and the warning message are also present. The bottom navigation bar shows 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE' buttons. The top of the page displays the 'FIJI REVENUE AND CUSTOMS SERVICE' logo, the form title 'Request for RWT Certificate of Exemption - Form Number 320000003414', and the user name 'Bula PETER ENGLAND'.

- By declaring the information, the Taxpayer will click on the declaration checkbox and by this "Submit" button will be enabled.



FIJI REVENUE AND CUSTOMS SERVICE Request for RIWT Certificate of Exemption - Form Number 320000003414 *Bula PETER ENGLAND*

75%

INSTRUCTIONS ELIGIBILITY DETAILS DECLARATION

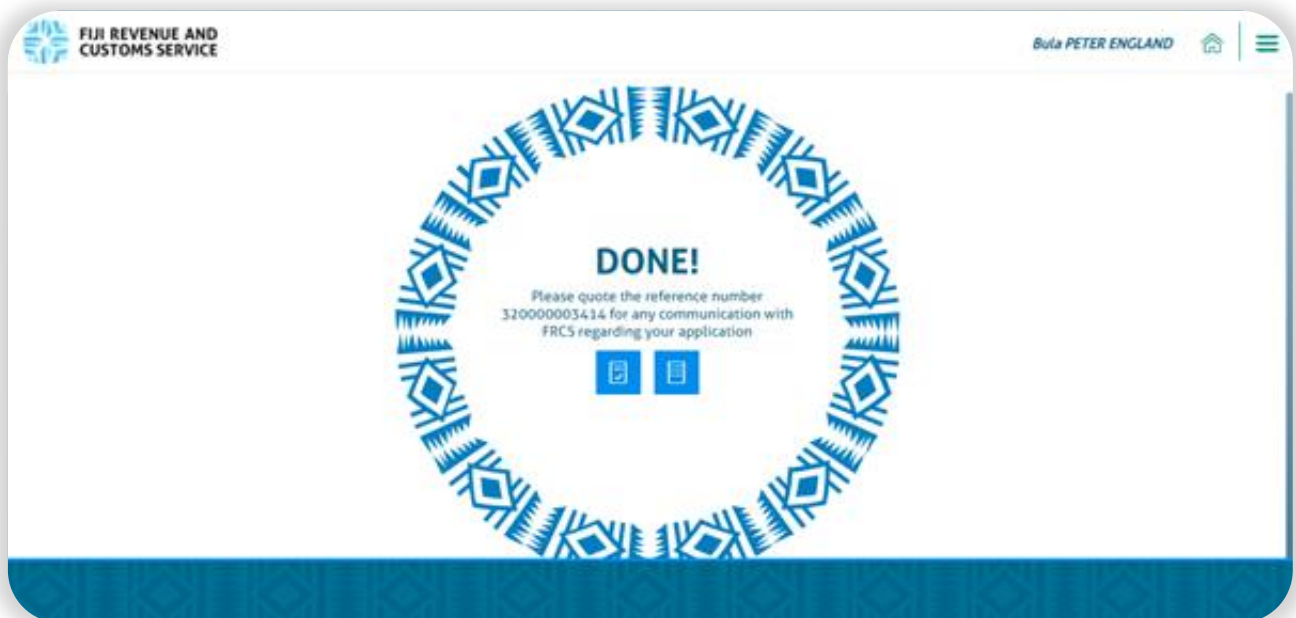
TIN[®] 2900048159 Designation[®] Director

Full Name: SHELDON COOPER
Lodgement Date: 23/09/2020

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

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

PREVIOUS STEP SUBMIT ADD NOTES SAVE



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

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



ACKNOWLEDGEMENT: REQUEST FOR RIWT CERTIFICATE OF EXEMPTION

Dear Sir/Madam,

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

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

Please quote this reference number: 320000003414, if you have any enquiries on the status of your application.

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

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Request for Revocation of RIWT Certificate of Exemption by taxpayer

- The user needs to access the FRCS Portal via a 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 and click on the login button.

Log In

User ID [☆]

SECURE2020 ?

Password [☆]

..... ?

→ LOG IN

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

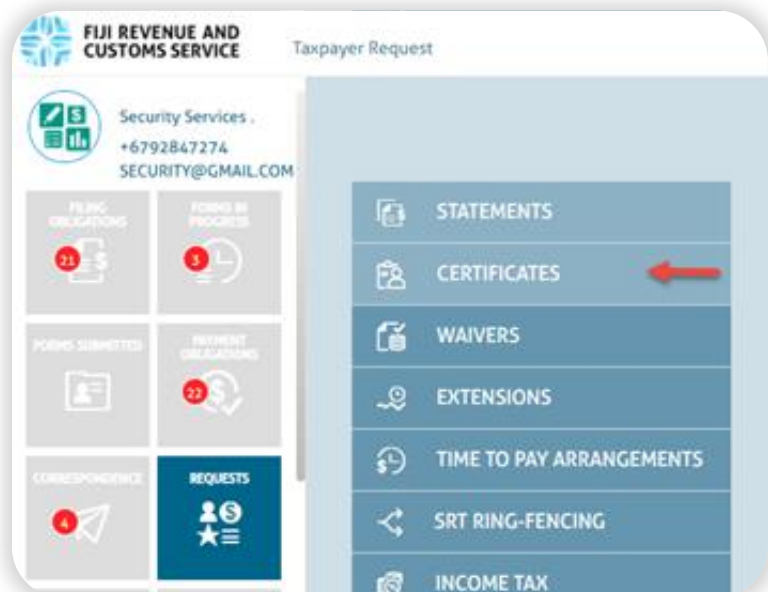


- After clicking on the Log-In button, the system will navigate to the taxpayer dashboard and the taxpayer needs to click on the "Requests" tile.



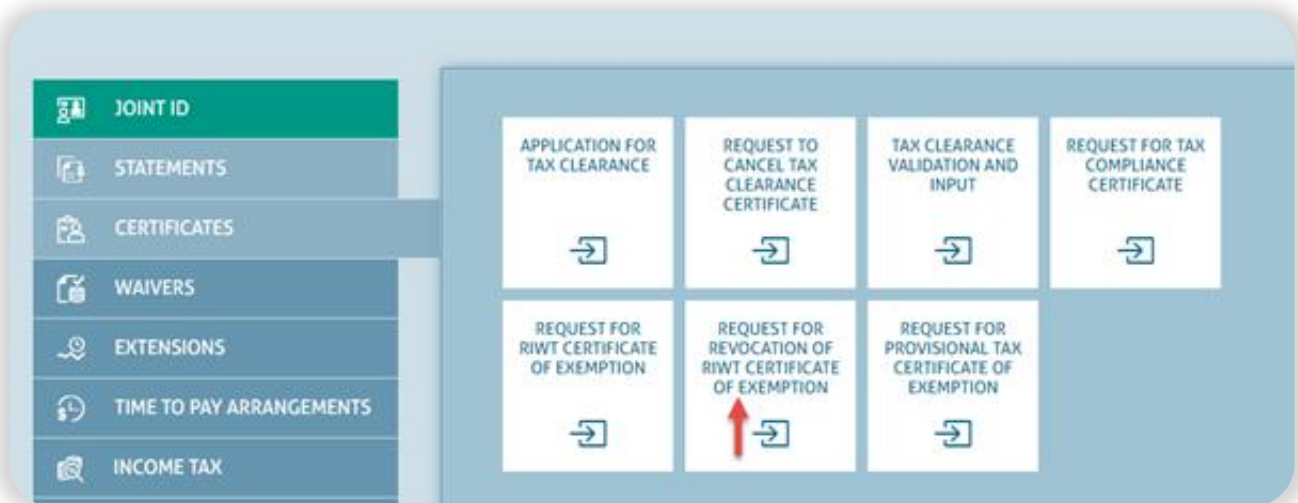
- All the possible types of Requests for the TIN holder will be displayed on the screen.

- Select the "Certificates" option from the list available.

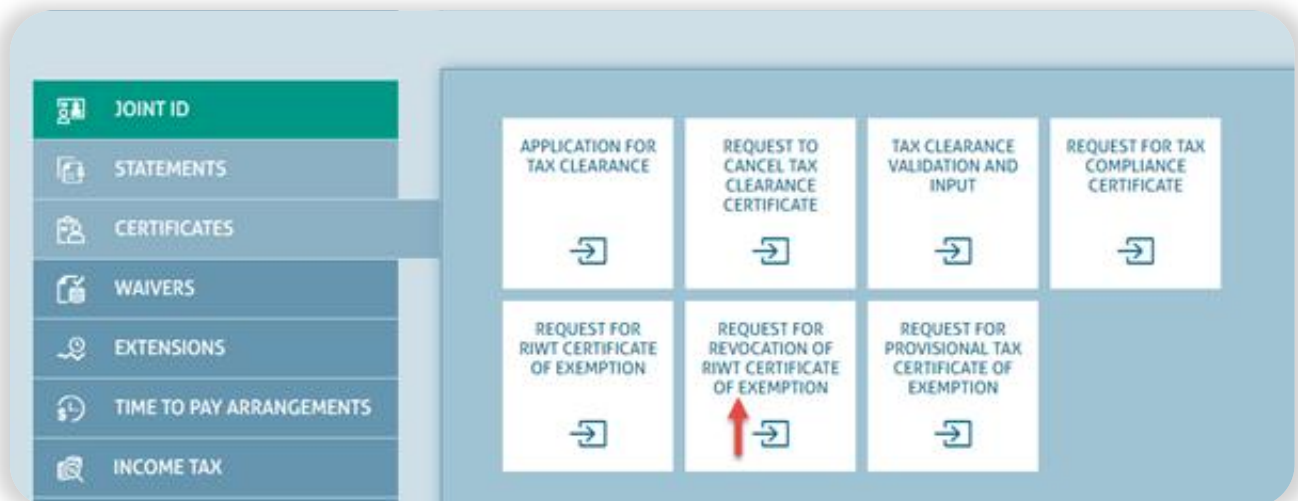




- "Request for Revocation of RIWT Certificate of Exemption" tile will be available for selection once taxpayer select "Certificates".



- The taxpayer will click on the tile 'Request for revocation of RIWT certificate of exemption' to access the application form.



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Instructions

- Clicking on 'Request for revocation of RIWT certificate of exemption' will open the application form and navigate to the Instructions page where the taxpayer would be required to read the instructions carefully and tick the checkbox to proceed to the next step.

The screenshot shows the 'Request for Revocation of RIWT COE' application form. The header includes the Fiji Revenue and Customs Service logo, the title 'Request for Revocation of RIWT COE', and the user name 'Bula RACHEL'. The progress bar shows 0% completion. The form is divided into three sections: INSTRUCTIONS, REQUEST, and DECLARATION. The INSTRUCTIONS section contains a list of instructions and a checkbox for the declaration. A red arrow points to the checkbox, and another red arrow points to the 'CONTINUE TO NEXT STEP "REQUEST"' button.

FIJI REVENUE AND CUSTOMS SERVICE Request for Revocation of RIWT COE Bula RACHEL

0%

INSTRUCTIONS REQUEST DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Ensure to provide accurate information with your application.
- Upload all the relevant supporting documents.
- An email notification with a reference will be sent to track the progress of your request.
- Once your request is processed, we will send you an email notification.
- The information you provide in this application will be kept strictly confidential.
- It is an offense to provide false and misleading information to FRCS.

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

CONTINUE TO NEXT STEP "REQUEST"

ADD NOTES SAVE

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Request

- Details of COE will pre-populate. Taxpayer needs to provide 'Reason for Revocation'.

DETAILS OF COE

TIN	Taxpayer Name	COE Reference No.	Valid Until
2900049745	Ms. RACHEL GREEN	320000003401	10/10/2020

REVOCAION

Reason for Revocation*

Reason

- Taxpayer selects 'Reason for Revocation' from dropdown.

DETAILS OF COE

TIN	Taxpayer Name	COE Reference No.	Valid Until
2900049745	Ms. RACHEL GREEN	320000003401	10/10/2020

REVOCAION

Reason for Revocation*

Withdrew term deposit

- The taxpayer can attach the documents by clicking on 'upload document' button under 'Attachment'. This is not an optional step.

Reason for Revocation*

Withdrew term deposit

ATTACHMENTS

Supporting Documents

UPLOAD DOCUMENT ?

CONTINUE TO NEXT STEP "DECLARATION"



- The taxpayer will click on "Continue to next step "Declaration" button after providing all mandatory details.

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.



- 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.

TIN* 2900048159
Designation* Designation

Full Name: SHELDON COOPER
Lodgement Date: 23/09/2020

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

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

PREVIOUS STEP ADD NOTES SAVE

- Select the Designation of the person whose TIN Is entered on the declaration page from dropdown.

INSTRUCTIONS ELIGIBILITY DETAILS DECLARATION

TIN* 2900048159
Designation* Director

Full Name: SHELDON COOPER
Lodgement Date: 23/09/2020

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

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

PREVIOUS STEP ADD NOTES SAVE



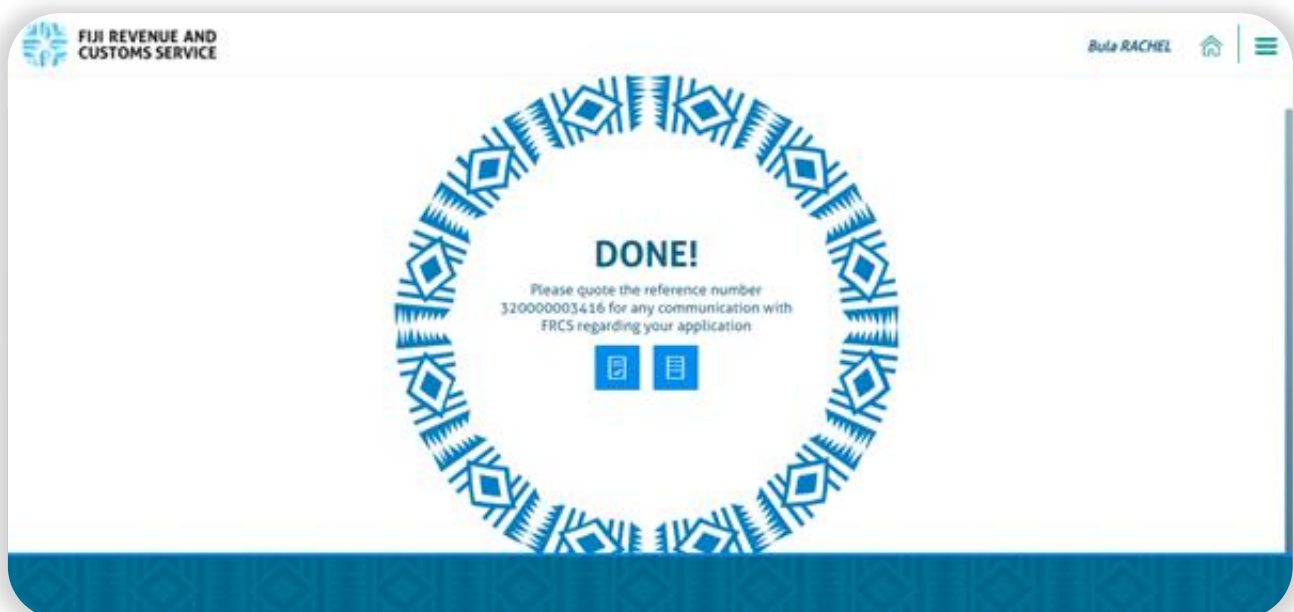
- By declaring the information, the Taxpayer will click on the declaration checkbox and by this "Submit" button will be enabled.

TIN* 2900048159 Designation* Director
Full Name: SHELTON COOPER
Lodgement Date: 23/09/2020

☒ I declare that the information in this application is true and correct in every detail.
IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP SUBMIT ADD NOTES SAVE

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



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

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



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

ACKNOWLEDGEMENT: REQUEST FOR REVOCATION OF RIWT COE

Dear Sir/Madam,

We acknowledge receipt of your Request for Revocation of RIWT COE dated 23/09/2020.

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

Please quote this reference number: 320000003416, if you have any enquiries on the status of your application.

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

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Certificate Validator

- The user needs to access the validation page via the authentication link <https://tpos.frsc.org.fj/certificatevalidator/index.html>.
- Certificate Authenticator page will open.


**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Please select the certificate type first to enter the information as per the Certificate

Certificate Type *

Certificate Type ▼



- Select the Certificate Type 'RIWT Certificate of Exemption' from dropdown.

The screenshot shows the 'Certificate Authenticator' interface. At the top, the Fiji Revenue and Customs Service logo and name are displayed. Below this, the title 'Certificate Authenticator' is centered. A message states: 'Please select the certificate type first to enter the information as per the Certificate'. The 'Certificate Type *' dropdown menu is open, showing a list of options: 'Non-Resident Withholding Tax Certificate', 'PT Certificate of Exemption', 'RIWT Certificate of Exemption', 'Tax Clearance Certificate', and 'Tax Compliance Certificate'. A red arrow points to the 'RIWT Certificate of Exemption' option, indicating it is the correct selection.



- Provide the 'Reference number' and 'Date of Issue' for RIWT certificate of exemption that has not been revoked or expired.


**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

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

Certificate Type *

RIWT Certificate of Ex 

Reference Number *

 230000008739

Date of Issue *

 17/09/2020 

VERIFY



- Click on verify button after providing all details, authentication check will be displayed.



**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Verified!

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

Thank You.

AUTHENTICATE ANOTHER CERTIFICATE



Revoked PT Certificate of Exemption

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



**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

Revoked!

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

Thank You.

AUTHENTICATE ANOTHER CERTIFICATE



Expired PT Certificate of Exemption

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


**FIJI REVENUE AND
CUSTOMS SERVICE**

Certificate Authenticator

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

[AUTHENTICATE ANOTHER CERTIFICATE](#)



Need More Assistance

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

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