



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service
Filing a Tax Return: ECAL PB

USER MANUAL

v1.1



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Basic Information

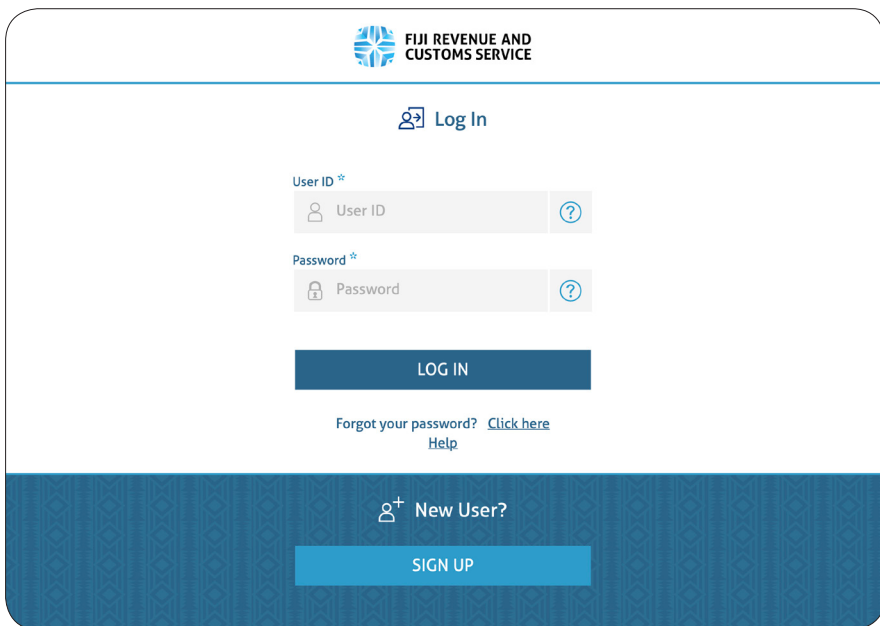
This document covers the initial filing process & amendments for Environment Climate Adaptation Levy for Plastic Bags (ECAL-PB) returns. Taxpayers liable for ECAL-PB can now access the FRCS Taxpayer Online Services portal (TPOS), login to their taxpayer dashboard and proceed to lodge their tax returns for the period(s) which are due or overdue.

All self-assessed returns when submitted by the taxpayer through TPOS, will be automatically processed in the SAP Tax Revenue Management system (TRMS) and the liability will be posted to the taxpayer's account. On the other hand, all amended returns lodged by the taxpayers will go through an approval process which is handled by the FRCS Objections & Amendments Review Team (ORT). The amended return will trigger as a work item to the inbox of the relevant reviewing officer. The officer is expected to review the amended return and provide comments to his or her superior which will help them make their decision either to approve or reject the amendment. Once approved by the superior, 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 initiate amendments if they find any discrepancies in the returns self-assessed by the taxpayers. FRCS officers are expected to access the return which they wish to amend, provide the reason and then proceed to amend the values retrieved on the return. Once the amendment is complete, it will trigger for approval to a superior who can either approve or reject the amendment if they see fit. Only approved amendments will be processed and posted to the taxpayer's account.

TPOS Log-in

- The user needs to access the Taxpayer Online Service (TPOS) portal from the FRCS website (<https://www.frcs.org.fj>) or via this link <https://www.eservices.frcs.org.fj/tpos>.
- To learn more about the TPOS sign-up process, refer to the TPOS Sign-up Process Manual.



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, the page is titled "Log In" with a key icon. There are two input fields: "User ID *" and "Password *". Each field has a user icon or lock icon and a question mark icon. Below the input fields is a blue "LOG IN" button. Below the button, there is a link "Forgot your password? [Click here](#)" and a "Help" link. At the bottom, there is a blue bar with a "New User?" link and a "SIGN UP" button.

Filing Returns

- Once a user has successfully logged into TPOS, the taxpayer dashboard screen will appear. Filing obligations are created automatically and are visible to the taxpayer through TPOS.
- To view filing obligations, select or click on the "Filing Obligations" tile. All filing obligations and their status can be viewed under this tile.
- You can use the Status field to streamline the returns you would like to view.
- Taxpayers can file a Nil Return or a Payable Return. Returns are filed in chronological order. If you have 3 outstanding returns for February, April and May 2019, you will need to file the February return first before the April return can be filed. Likewise, the May return cannot be filed unless the February and April returns are filed first.

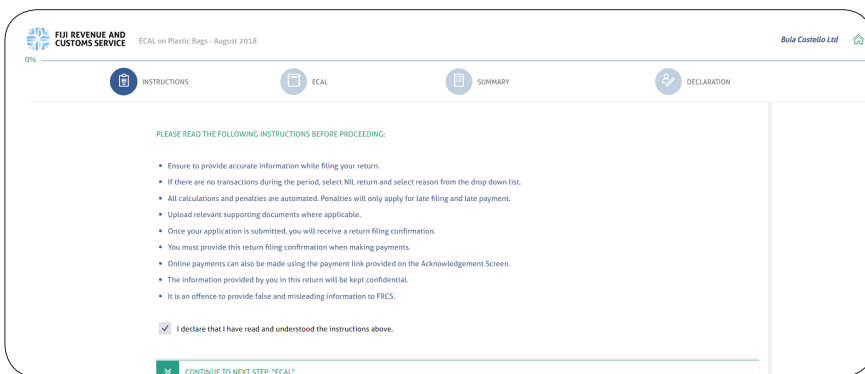


Filing a NIL Return

- Select the return you would like to file by clicking on the Tax Return, Period, Status or Arrow key. For this example, we will select the overdue return of August 2018.

ECAL On Plastic Bags	August 2018	28/09/2018		Overdue	>
ECAL On Plastic Bags	September 2018	31/10/2018		Overdue	>

- The first step in filing a return is the taxpayer's declaration which is a set of instructions advising the taxpayer of the importance of providing accurate information with supporting documents where relevant, automation features, etc.
- Once the declaration is checked, the taxpayer can proceed to the next section of the return by clicking on "**Continue to Next Step: ECAL**". Before moving to the next step, your file is automatically saved. A form bundle number or filing obligation number is created (270000016100). You can use this reference number to follow up with FRCS on any queries pertaining to this return.



FIJI REVENUE AND CUSTOMS SERVICE ECAL on Plastic Bags - August 2018 Rola Castello Ltd

0%

INSTRUCTIONS ECAL SUMMARY DECLARATION

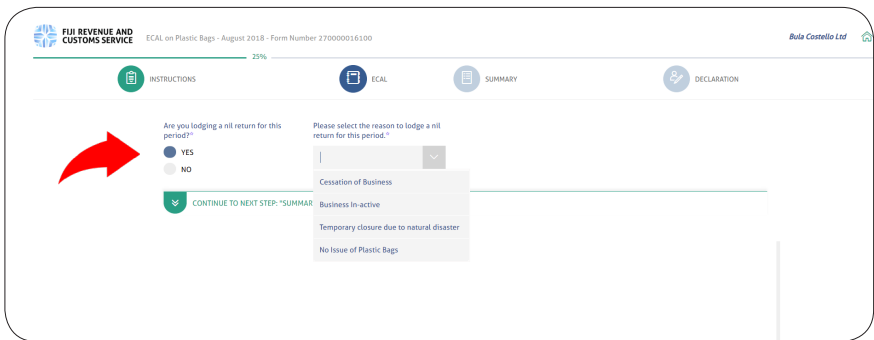
PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Ensure to provide accurate information while filing your return.
- If there are no transactions during the period, select NIL return and select reason from the drop down list.
- All calculations and penalties are automated. Penalties will only apply for late filing and late payment.
- Upload relevant supporting documents where applicable.
- Once your application is submitted, you will receive a return filing confirmation.
- You must provide this return filing confirmation when making payments.
- Online payments can also be made using the payment link provided on the Acknowledgement Screen.
- The information provided by you in this return will be kept confidential.
- It is an offence to provide false and misleading information to FRCS.

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

 CONTINUE TO NEXT STEP-ECAL

- The taxpayer will be prompted with a question on lodging a nil return for this period. Select Yes. This will prompt another pop-up box to appear i.e. the taxpayer will need to select a reason to lodge a nil return. There are a standard set of reasons to choose from. You will receive an error message if you try to continue to the next step without selecting a reason.



FIJI REVENUE AND CUSTOMS SERVICE ECAL on Plastic Bags - August 2018 - Form Number 270000016100 *Bula Costello Ltd*

INSTRUCTIONS 25% ECAL SUMMARY DECLARATION

Are you lodging a nil return for this period?^{**}

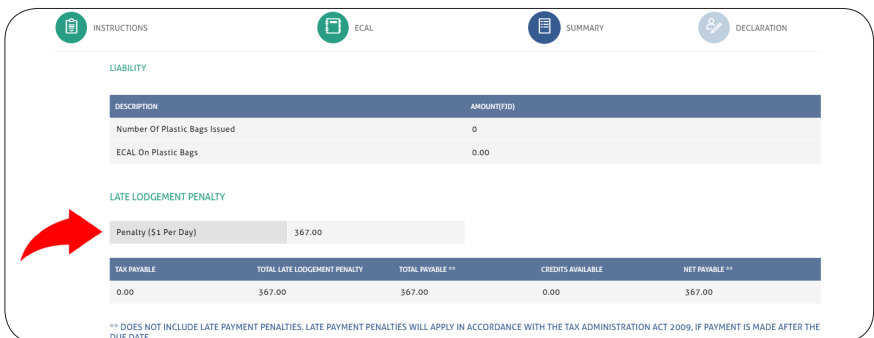
☒ YES ☐ NO

CONTINUE TO NEXT STEP - SUMMARY

Please select the reason to lodge a nil return for this period.^{**}

- Cessation of Business
- Business In-active
- Temporary closure due to natural disaster
- No Issue of Plastic Bags

- Once this step is complete, you can continue to the next step - Summary. The summary is an outline of all information selected or entered in the earlier steps. The Summary will also display any financial liabilities owing. If this is an overdue return, late lodgment penalties will apply. In our example we selected an overdue return so these penalties will. The penalty is automatically calculated (\$1 per day) and cannot be changed



INSTRUCTIONS ECAL SUMMARY DECLARATION

LIABILITY

DESCRIPTION	AMOUNT(\$30)
Number Of Plastic Bags Issued	0
ECAL On Plastic Bags	0.00

LATE LODGEMENT PENALTY

Penalty (\$1 Per Day)	367.00
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TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
0.00	367.00	367.00	0.00	367.00

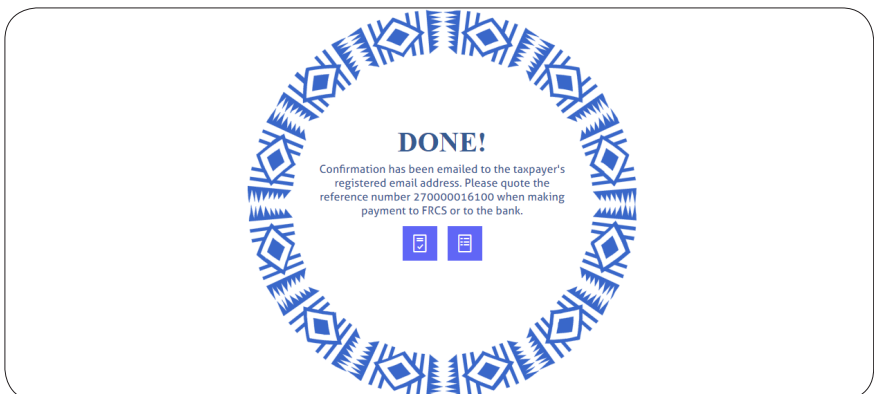
** DOES NOT INCLUDE LATE PAYMENT PENALTIES. LATE PAYMENT PENALTIES WILL APPLY IN ACCORDANCE WITH THE TAX ADMINISTRATION ACT 2009, IF PAYMENT IS MADE AFTER THE DUE DATE.



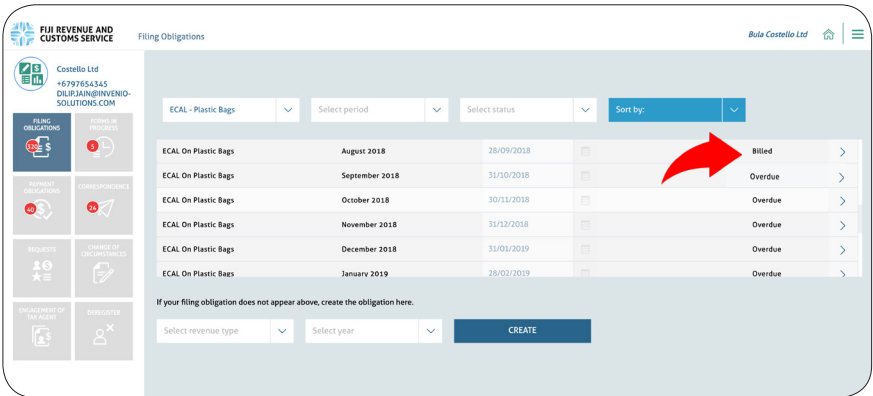
- The final step is the Declaration which is a confirmation from the authorized representative that the tax return has been correctly assessed for the period. The taxpayer will need to enter the TIN and designation of the authorized representative before clicking the declaration box. Once the TIN is updated, the system will automatically validate if the correct TIN has been entered. If it is correct, the taxpayer's name will be prepopulated. You also have the option to upload any attachment that will support your return. After these details are entered,

a Submit popup will appear. Click on Submit to complete the process.

- A confirmation message will appear to advise that a confirmation has been emailed to your email address. You can exit to the homepage or continue filing returns.



- Once a return is filed, you can view the updated status from the Filing Obligations tile. The status should change from "Overdue" to "Billed". Other tiles will also be updated:
 - **Correspondences (confirmation of filing)**
 - **Payment obligations (late lodgment penalty as this was an overdue return)**



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Filing Obligations

ECAL - Plastic Bags | Select period | Select status | Sort by:

ECAL On Plastic Bags	Period	Status	Action
ECAL On Plastic Bags	August 2018	28/09/2018	Billed
ECAL On Plastic Bags	September 2018	31/10/2018	Overdue
ECAL On Plastic Bags	October 2018	30/11/2018	Overdue
ECAL On Plastic Bags	November 2018	31/12/2018	Overdue
ECAL On Plastic Bags	December 2018	31/03/2019	Overdue
ECAL On Plastic Bags	January 2019	28/02/2019	Overdue

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

Select revenue type | Select year | **CREATE**



Filing a Payable Return

- For this example, we will select the next return that is overdue i.e. September 2018. Select the return from the Filing Obligations tile on the dashboard.

ECAL On Plastic Bags	August 2018	28/09/2018		Billed	>
ECAL On Plastic Bags	September 2018	31/10/2018		Overdue	>

- Similar to filing a nil return, the first step starts with the Instructions. Once the declaration is checked, the taxpayer can proceed to the next section of the return by clicking on "Continue to Next Step: ECAL". Your file is automatically saved when continuing to the next step and a new form number or filing confirmation number is created. A different number is created for each return that is filed.
- The taxpayer will be prompted with a question on lodging a nil return for this period. Select No. This will open up another line to enter to "Number of Plastic Bags Issued". Update this field before clicking on "Continue to Next Step: Summary".

FIJI REVENUE AND
CUSTOMS SERVICE

ECAL on Plastic Bags - September 2018 - Form Number 270000016110

25%

INSTRUCTIONS

ECAL

SUMMARY

Are you lodging a nil return for this period?²

☐ YES

☒ NO

Number of Plastic Bags Issued.³

500

CONTINUE TO NEXT STEP: "SUMMARY"

- The summary is an outline of all information selected or entered in the earlier steps and will display the financial liabilities owing. Since this is an overdue return, late lodgment penalties will apply. The penalty is automatically calculated and cannot be changed. Only the late lodgment penalties are displayed in the Summary. Any late payment penalty is displayed in the Payment Obligations tile.

INSTRUCTIONS

ECAL

SUMMARY

DECLARATION

DESCRIPTION	AMOUNT(FJD)
Number Of Plastic Bags Issued	500
ECAL On Plastic Bags	100.00

LATE LODGEMENT PENALTY

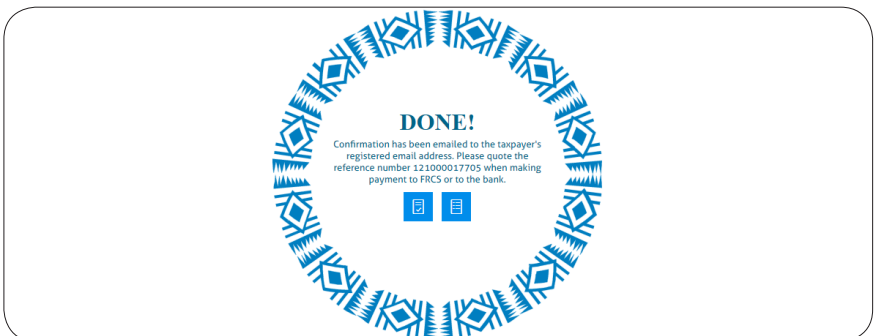
Penalty (20% Of Tax Payable)	20.00
Penalty (5% Of Tax Payable Per Month)	55.00

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
100.00	75.00	175.00	0.00	175.00

** 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"

- The final step is the Declaration which is a confirmation from the authorized representative that the tax return has been correctly assessed for the period. Any relevant attachments can be uploaded in this step. The process to complete this step is the same as the steps when filing a nil return. After these details are entered, click on Submit to complete the process.
- A confirmation message will appear to advise that a confirmation has been emailed to your email address. You can exit to the homepage or continue filing returns.



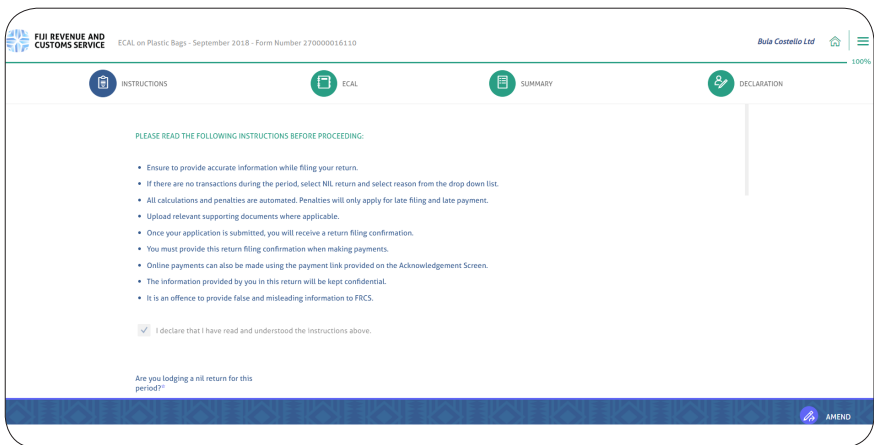


- Once a return is filed, you can view the updated status from the Filing Obligations tile. The status should change from "Overdue" to "Billed".
- Other tiles will also be updated:
 - **Correspondences (confirmation of filing)**
 - **Payment obligations**
- The Payment Obligations tile will display the tax assessment figure and penalties separately.

tax Return	Period	Description	Amount(FJD)	Due Date	Status
Environment & Climate Adaptation Levy (ECAL)	September 2018	Late Payment Penalty 5%	50.00	30/09/2019	Due
Environment & Climate Adaptation Levy (ECAL)	September 2018	Late Payment Penalty 25%	25.00	30/09/2019	Due
Environment & Climate Adaptation Levy (ECAL)	September 2018	Assessment	100.00	31/10/2018	Overdue
Environment & Climate Adaptation Levy (ECAL)	September 2018	Late Lodgement Penalty 20%	20.00	31/10/2018	Overdue
Environment & Climate Adaptation Levy (ECAL)	September 2018	Late Lodgement Penalty 5%	55.00	31/10/2018	Overdue

Amendment by Taxpayer

- Taxpayers may amend filed returns which are in “Billed” status. Amendments can be made in the following situations:
 - 1. Change a Nil return to Payable return or vice versa**
 - 2. Amend any of the financial value fields**
 - 3. Change the accountable representative**
- It is very important that returns are carefully screened before filing. This is emphasized in the “Instructions” and “Declaration” steps in the filing process.
- For this example, we will select the September 2018 return that was earlier filed as a payable return.
- Once selected, the ECAL-PB return form will appear in display mode with an **“Amend”** button in the footer.



FIJI REVENUE AND CUSTOMS SERVICE | ECAL on Plastic Bags - September 2018 - Form Number 270000016110 | *Bula Costello Lee* | 100%

INSTRUCTIONS | **ECAL** | **SUMMARY** | **DECLARATION**

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Ensure to provide accurate information while filing your return.
- If there are no transactions during the period, select Nil return and select reason from the drop down list.
- All calculations and penalties are automated. Penalties will only apply for late filing and late payment.
- Upload relevant supporting documents where applicable.
- Once your application is submitted, you will receive a return filing confirmation.
- You must provide this return filing confirmation when making payments.
- Online payments can also be made using the payment link provided on the Acknowledgement Screen.
- The information provided by you in this return will be kept confidential.
- It is an offence to provide false and misleading information to FRCS.

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

Are you lodging a nil return for this period?

AMEND



- Click on the Amend button. A pop-up message will appear requesting you to provide a reason for the amendment. You cannot proceed until a reason is selected. Select the reason from the drop down box and click Ok.

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Ensure to provide accurate information while filing your return.
- Check and confirm your details, update the same through change of circumstance if you need to change.
- If there are no transactions during the period, select NIL return and select reason from the drop down list.
- Enter the value of benefits in the relevant categories.
- All calculation and penalties are automated. Penalties will only apply for late filing and late payments.
- Upload relevant supporting documents where applicable.
- Once your application is submitted you will receive a return filing confirmation.
- You must provide this return filing confirmation when making payments.
- Online payments can also be made using the payment link provided on the acknowledgement screen.
- The information you provide in this application will be kept strictly confidential.
- It is an offence to provide false and misleading information to FRCS.

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

Reason*

OK CANCEL

- This will make the return editable. Make the necessary changes and click submit. The process ends with a confirmation notice which is sent to your email address.
- You can check the updated status through the dashboard on the homepage. Updates will be made under:
 - **Filing obligations tile – view updated returns**
 - **Correspondences tile – view confirmation notices**
 - **Payments tile only if there is a change in liability**
- If your amended return is approved/not approved by FRCS, you will receive a notice through email. This will also appear on the correspondences tile.