

Income Tax Concession Final Approval

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

The Income Tax Act 2015 (ITA) provides several concessions to taxpayers. These concessions require prior approval of Fiji Revenue & Customs Service (FRCS) and in some circumstances, prior approval of other Fiji Government institutions are also required.

If final approval for a concession is granted to a taxpayer, it can be claimed as a deduction on the taxpayer's Corporate Income Tax (CIT) or Personal Income Tax (PIT) return, thereby reducing their chargeable income for the tax year(s) in which the concession is claimed.

This user manual explains the process for a taxpayer to request for a final approval for an income tax concession.

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Income Tax Concession Final Approval Request by Taxpayer

Log-In

- You can access the FRCS Portal via public link
<https://tpos.frcs.org.fj/taxpayerportal#/Logon>.

After entering this URL, Taxpayer Portal will be displayed where you need to click on login button after entering valid user credentials.

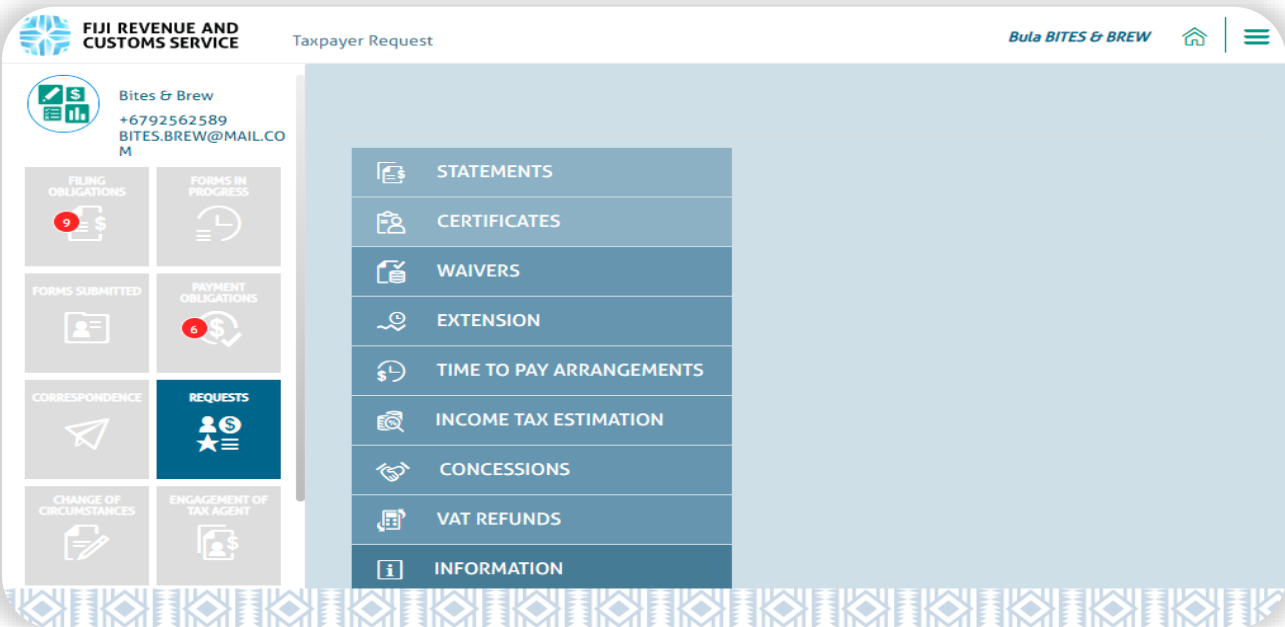
The screenshot shows the login interface of the Fiji Revenue and Customs Service (FRCS) Taxpayer Portal. At the top, the FRCS logo and name are displayed. Below this, a 'Log In' button with a user icon is visible. The main section contains two input fields: 'User ID *' with the value 'BREW2019' and a question mark icon, and 'Password *' with a masked password '.....' and a question mark icon. A large blue 'LOG IN' button is positioned below the password field. At the bottom, there is a link for 'Forgot your Password?' with the text 'Click here' and a 'Help' link.



- After clicking on the Log-In button, the system will navigate you to the Dashboard where you need to click on the “Requests” Tile.



- After clicking on the “Requests” tile, it will display the list of various Taxpayer Requests types.





- You need to select the 'Concessions' Tab. From the available tiles, you need to select the 'Income Tax Concession Final Approval' Tile to apply for Final Approval.

FIJI REVENUE AND CUSTOMS SERVICE Taxpayer Request Bula BITES & BREW

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FILED OBLIGATIONS 9 FORMS IN PROGRESS 1
FORMS SUBMITTED PAYMENT OBLIGATIONS 6
CORRESPONDENCE REQUESTS
CHANGE OF CIRCUMSTANCES ENGAGEMENT OF TAX AGENT

STATEMENTS
CERTIFICATES
WAIVERS
EXTENSION
TIME TO PAY ARRANGEMENTS
INCOME TAX ESTIMATION
CONCESSIONS 1
VAT REFUNDS
INFORMATION

REQUEST FOR CONCESSIONARY TAX RATE
INCOME TAX CONCESSION PROVISIONAL APPROVAL
INCOME TAX CONCESSION EXTENSION OF TIME
INCOME TAX CONCESSION FINAL APPROVAL 2

- A new and blank Income Tax Concession Final Approval form will be displayed.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concessions Final Approval Bula BITES & BREW

INFORMATION REQUEST DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Submit this application to request for final approval of any concession from Income Tax.
- 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
- The Chief Executive Officer and/or the Minister's 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: "REQUEST"

PREVIOUS STEP ADD NOTES SAVE



Instructions

- You will be navigated to Instructions section where you need to declare that you have read and understood the instructions by clicking on the checkbox. You cannot proceed further until you tick the instruction checkbox.

The screenshot shows the 'Request for Income Tax Concessions Final Approval' form in the 'INFORMATION' tab. The progress bar at the top indicates 0% completion. The 'INFORMATION' tab is selected, with 'REQUEST' and 'DECLARATION' tabs also visible. The main content area contains the following instructions:

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Submit this application to request for final approval of any concession from Income Tax.
- 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
- The Chief Executive Officer and/or the Minister's decision will be communicated to you as soon as a decision is made.

Below the instructions, there is a checkbox labeled 'I declare that I have read and understood the instructions above.' which is checked. A red arrow points to this checkbox. At the bottom of the form, there is a button labeled 'CONTINUE TO NEXT STEP: "REQUEST"' with a green arrow icon. The bottom navigation bar includes 'ADD NOTES' and 'SAVE' buttons.

After selecting the Instruction the checkbox you need to click on “Continue to Next step: Request” button to move on to the next section.

This screenshot is identical to the one above, showing the 'Request for Income Tax Concessions Final Approval' form in the 'INFORMATION' tab. The progress bar indicates 0% completion. The 'INFORMATION' tab is selected, with 'REQUEST' and 'DECLARATION' tabs also visible. The main content area contains the following instructions:

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Submit this application to request for final approval of any concession from Income Tax.
- 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
- The Chief Executive Officer and/or the Minister's decision will be communicated to you as soon as a decision is made.

Below the instructions, there is a checkbox labeled 'I declare that I have read and understood the instructions above.' which is checked. At the bottom of the form, there is a button labeled 'CONTINUE TO NEXT STEP: "REQUEST"' with a green arrow icon. A red arrow points to this button. The bottom navigation bar includes 'ADD NOTES' and 'SAVE' buttons.



Request

- You will be navigated to the 'Request' section where you need to furnish the Actual Project details to apply for the Final Approval.
- If the selected concession requires a provisional approval, then you must enter the Provisional Approval Number pertaining to the concession for which final approval is being requested. Description will be displayed when a valid Provisional Approval Number is entered.
- If the selected concession does not require a provisional approval, then you must provide a Description for the project.



- You need to enter the the following fields:
 1. Actual Cost of Project
 2. Actual Commencement Date
 3. Actual Completion Date

Click on 'Save' button to save the application form in draft. A unique Form Reference Number will be generated.



- You need to upload the following mandatory documents:
 1. Fully Audited Final Accounts
 2. Completion Certificate from Local Authority
 3. Final plan showing development site
- “Other supporting documents for final approval” is an optional attachment.

Income Tax Concession Final Approval - Form Number 320000012277

33%

INFORMATION REQUEST DECLARATION

Installation of solar panels

Actual Cost of project*	Commencement Date of Establishment of Project*	Completion Date of Establishment of Project*
100,000.00	01/02/2021	24/08/2021
Fully audited final accounts*	Completion certificate from local authority*	Final plan showing development site*
ATTACHMENTS	ATTACHMENTS	ATTACHMENTS
Other supporting documents for final approval		
ATTACHMENTS		

CONTINUE TO NEXT STEP: DECLARATION

PREVIOUS STEP ADD NOTES SAVE



- Now you need to click on “Continue to Next step: Declaration” button to move on to the next section.

Type of concession*		Description*	
INCOME FROM BIOFU... ▼		BREW BIO FUEL PRODUCERS	

Actual Cost of project*	Actual Commencement date*	Actual Completion date*
45,678,900.00	10/03/2019	19/03/2020

Fully audited final accounts*	Completion certificate from local authority*	Final plan showing development site*	Other supporting documents for final approval
ATTACHMENTS ?	ATTACHMENTS ?	ATTACHMENTS ?	ATTACHMENTS ?

CONTINUE TO NEXT STEP: "DECLARATION" →

PREVIOUS STEP ADD NOTES SAVE



Declaration

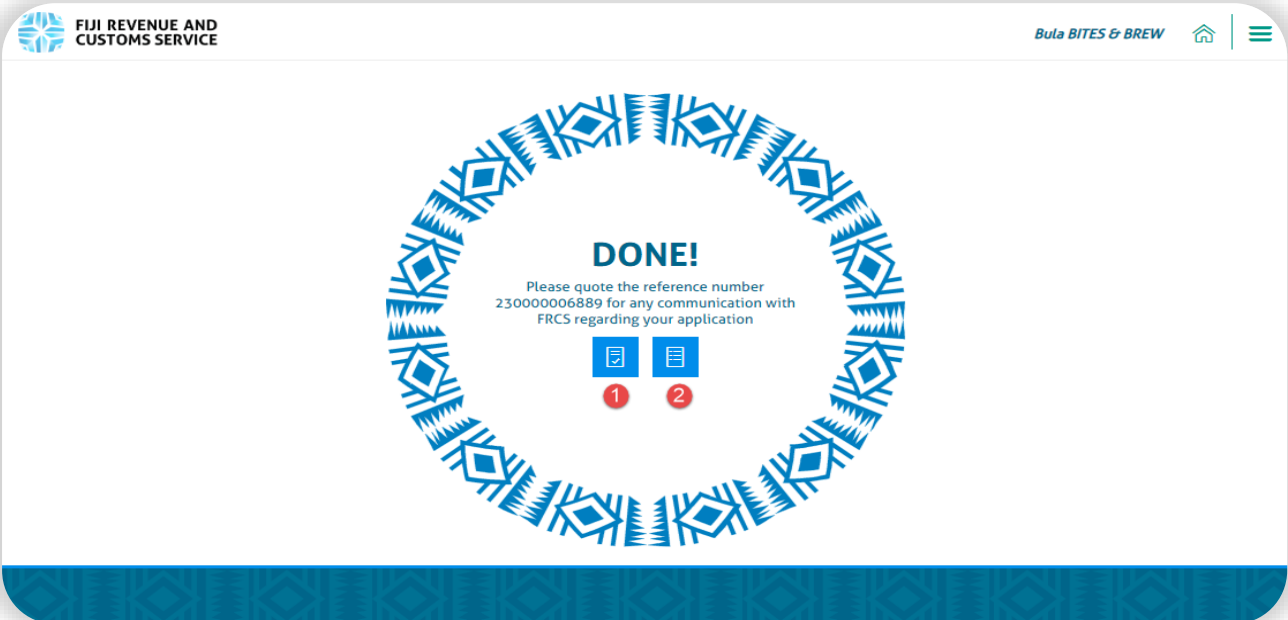
On 'Declaration' screen; if you are an individual, then your Full Name and Lodgement Date (defaulted to the current system date) will be auto populated.

In case if the taxpayer is a non-individual, then the TIN of the individual submitting the application must be entered and the designation need to be selected from the available drop-down list. Full Name corresponding to the entered TIN will be fetched by the system and Lodgement Date (defaulted to the current system date) will be auto populated.



- You need to select the 'Declaration Checkbox' to enable the Submit button.

- Upon clicking the 'Submit' button, the request gets submitted and you will be navigated to the acknowledgement screen from where you can either download the confirmation letter or simply navigate back to the Taxpayer Request page to file another request.
- Your application will go through an internal approval process.



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