

Income Tax Concession Provisional 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.

If 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.

Some concessions require a provisional approval before a final approval can be granted. A provisional approval does not entitle the taxpayer to a deduction on the Income Tax return; it only entitles the taxpayer to certain Customs benefits.

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

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Income Tax Concession Provisional Approval Request by Taxpayer

Log-In

- You can access the FRCS Portal via public link
<https://tpos.frccs.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.

**FIJI REVENUE AND
CUSTOMS SERVICE**

 Log In

User ID [★]

 BREW2019 

Password [★]

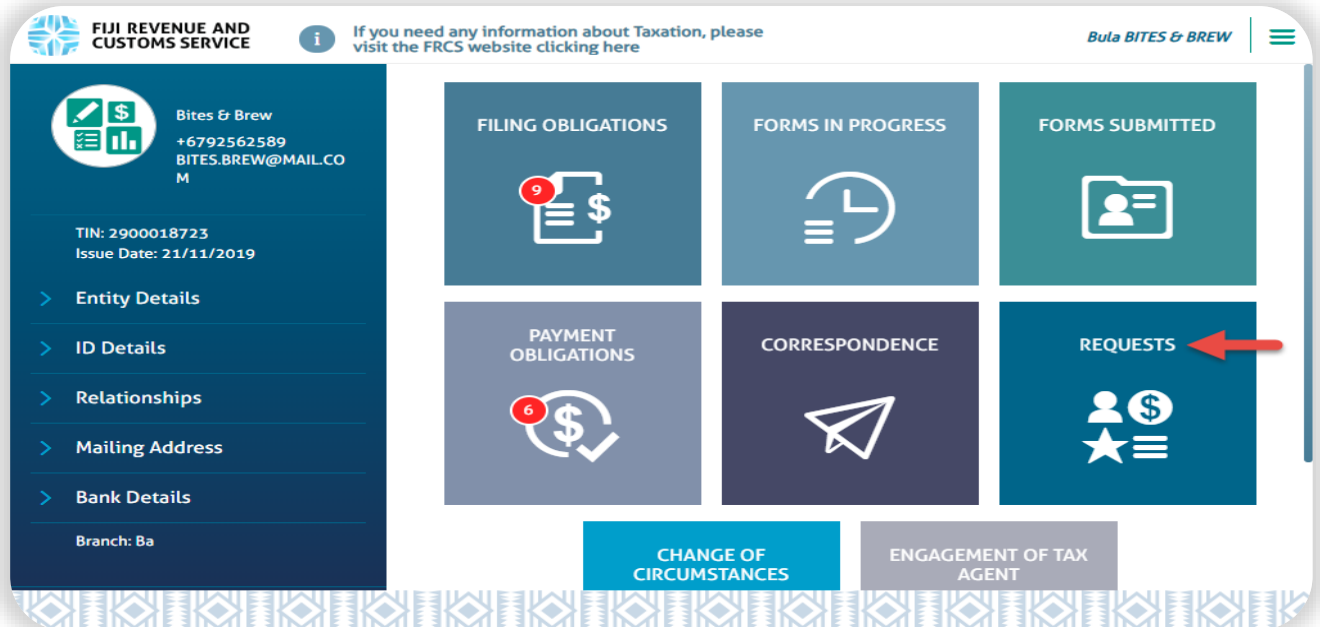
 

LOG IN

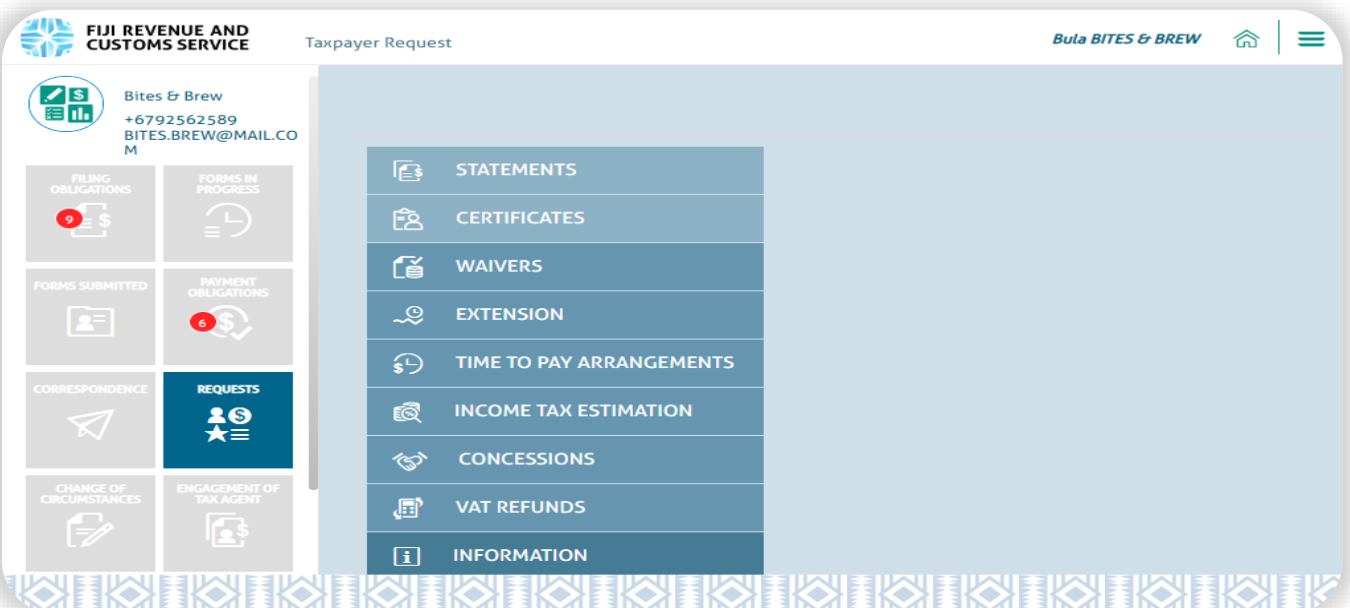
Forgot your Password? [Click here](#)
[Help](#)



- 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, you will be displayed with 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 Provisional Approval' tile to apply for Provisional Approval.

The screenshot shows the 'Taxpayer Request' dashboard for 'Bites & Brew'. The user's contact information is displayed at the top left. A sidebar on the left contains various service tiles, with 'REQUESTS' highlighted. The main area shows a list of services, with 'CONCESSIONS' marked with a red '1'. To the right, a grid of four tiles is shown, with 'INCOME TAX CONCESSION PROVISIONAL APPROVAL' marked with a red '2'.

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

The screenshot shows the 'Request for Income Tax Concession Provisional Approval' form. The progress bar at the top indicates 0% completion. The 'INFORMATION' tab is selected, showing instructions for the user. The instructions are as follows:

- PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:
- Submit this application to request for provisional 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 for the user to declare that they have read and understood the instructions above.

At the bottom, there is a button labeled 'CONTINUE TO NEXT STEP: "REQUEST"'.



Instructions

- You will be navigated to the '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.

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



Request

- You will be navigated to the 'Request' section where you need to furnish details about the project for which you want to apply for Income Tax Concession Provisional Approval.
- Select the 'Type of Concession' first. All concessions which require provisional approval will be displayed in the dropdown list.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval *Bula BITES & BREW*

33%

INFORMATION REQUEST DECLARATION

Type of Concession* **ANCILLARY MEDICAL ...** Project description*

Detailed project plan* **ATTACHMENTS** ?

PROJECT LOCATION

Street address* Province/District* **Select**

Island/City/Town* Village/Suburb*

PREVIOUS STEP ADD NOTES SAVE

- You need to enter the "Project Description".

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval *Bula BITES & BREW*

33%

INFORMATION REQUEST DECLARATION

Type of Concession* **ANCILLARY MEDICAL ...** Project description* **MED PATH HEALTH WAYS**

Detailed project plan* **ATTACHMENTS** ?

PROJECT LOCATION

Street address* Province/District* **Select**

Island/City/Town* Village/Suburb*

PREVIOUS STEP ADD NOTES SAVE



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

The screenshot shows the 'Request for Income Tax Concession Provisional Approval' form. The progress bar indicates 33% completion. The form is divided into three tabs: INFORMATION, REQUEST, and DECLARATION. The 'INFORMATION' tab is active. The form fields include: 'Type of Concession*' (dropdown menu showing 'ANCILLARY MEDICAL ...'), 'Project description*' (text field with 'MED PATH HEALTH WAYS'), 'Detailed project plan*' (button labeled 'ATTACHMENTS' with a question mark icon), 'PROJECT LOCATION' section with 'Street address*' (text field), 'Province/District*' (dropdown menu showing 'Select'), and 'Island/City/Town*' (text field). A blue notification box in the center says 'Form: 230000006886 saved successfully'. The bottom navigation bar has a 'PREVIOUS STEP' button and an 'ADD NOTES' button. The 'SAVE' button is highlighted with a red circle and a red number '1' above it.

- Click on "Attachments" button to upload the "Detailed Project Plan".

This screenshot is identical to the previous one, but with a red arrow pointing to the 'ATTACHMENTS' button under the 'Detailed project plan*' section. The 'SAVE' button remains highlighted with a red circle and a red number '1' above it. The blue notification box 'Form: 230000006886 saved successfully' is still present.



- A pop-up will be displayed from which you need to upload the project plan.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006887 Bula BITES & BREW

33%

ATTACHMENT

Attachments (0)

+

No files found.

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

CLOSE

PREVIOUS STEP ADD NOTES SAVE

Click on the '+' button to upload the attachment.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006887 Bula BITES & BREW

33%

ATTACHMENT

Attachments (1)

+

Scanned attachment.jpg

CLOSE

Upload successful

PREVIOUS STEP ADD NOTES SAVE



- After successful upload of attachment, click on the '**Close**' button.

The screenshot shows the 'REQUEST' step of the 'Request for Income Tax Concession Provisional Approval' form. A modal titled 'ATTACHMENT' is open, showing one attachment: 'Scanned attachment.jpg'. A red arrow points to the 'CLOSE' button at the bottom of the modal. The background form shows the 'PROJECT LOCATION' section with fields for 'Street address*', 'Province/District*', 'Island/City/Town*', and 'Village/Suburb*'. The progress bar indicates 33% completion.

- Update the "Project Location" by entering the following fields:

1. Street Address
2. Province/District
3. Island/City/Town
4. Village/Suburb

The screenshot shows the 'PROJECT LOCATION' section of the form. The fields are numbered 1 through 4: 1. Street address* (90, Golf Course Road), 2. Province/District* (Ba), 3. Island/City/Town* (Bulu), and 4. Village/Suburb* (Sasa-Bulu). Below these are fields for 'Estimated cost of project*', 'Estimated income from project*', 'Proposed commencement date*', and 'Proposed completion date*'. At the bottom, there are 'ATTACHMENTS' buttons for 'Detailed estimated cost*', 'Detailed estimated income*', and 'Sketch plan showing proposed development*'. The progress bar indicates 33% completion.



- Continue with the updates for the cost and dates of the project.

1. Estimated Cost of Project
2. Estimated Income from Project
3. Proposed Commencement Date
4. Proposed Completion Date

Request for Income Tax Concession Provisional Approval - Form Number
230000006886

Bula BITES & BREW

33%

INFORMATION

REQUEST

DECLARATION

PROJECT LOCATION

Street address*

Province/District*

Island/City/Town*

Village/Suburb*

90, Golf Course Road

Ba

Bulu

Sasa-Bulu

Estimated cost of project* 1

Estimated income from project* 2

Proposed commencement date* 3

Proposed completion date* 4

45,000,000.00

230,000.00

21/03/2020

31/03/2020

Detailed estimated cost*

Detailed estimated income*

Sketch plan showing proposed development*

ATTACHMENTS

ATTACHMENTS

ATTACHMENTS

FINANCING

PREVIOUS STEP

ADD NOTES

SAVE



- You need to upload the following mandatory attachments:
 1. Detailed Estimated Cost
 2. Detailed Estimated Income
 3. Sketch Plan showing Proposed Development

Request for Income Tax Concession Provisional Approval - Form Number
230000006886

Bula BITES & BREW

33%

INFORMATION

REQUEST

DECLARATION

PROJECT LOCATION

Street address*

Province/District*

Island/City/Town*

Village/Suburb*

90, Golf Course Road

Ba

Bulu

Sasa-Bulu

Estimated cost of project*

Estimated income from project*

Proposed commencement date*

Proposed completion date*

45,000,000.00

230,000.00

21/03/2020

31/03/2020

Detailed estimated cost* 1

Detailed estimated income* 2

Sketch plan showing proposed development* 3

ATTACHMENTS ?

ATTACHMENTS ?

ATTACHMENTS ?

FINANCING

PREVIOUS STEP

ADD NOTES

SAVE



- Select the 'Method of Financing'.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 33%

FINANCING

Method of Financing*  Loan 

Details for financing arrangements* ATTACHMENTS 

Statement of assets and liabilities* ATTACHMENTS 

STAGES

Is the project going to be carried out in stages?*

☐ YES

☐ NO

OTHER INFORMATION

PREVIOUS STEP ADD NOTES SAVE

- You need to upload the following mandatory attachments:
1. Details for Financing Arrangements
 2. Statement of Assets and Liabilities

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 33%

FINANCING

Method of Financing* Loan 

Details for financing arrangements*  ATTACHMENTS 

Statement of assets and liabilities*  ATTACHMENTS 

STAGES

Is the project going to be carried out in stages?*

☐ YES

☐ NO

OTHER INFORMATION

PREVIOUS STEP ADD NOTES SAVE



- You need to answer the question "Is this project going to be carried out in stages?". Note that this question will be visible only for certain concessions.
 - If 'Yes' is selected, then you need to furnish details of each stage.
 - If 'No' is selected, then you can proceed to the 'Other Information' section.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 33% Bula BITES & BREW

INFORMATION REQUEST DECLARATION

STAGES

Is the project going to be carried out in stages?*

☒ YES ☐ NO

Proposed timetable*

ATTACHMENTS ?

DESCRIPTION OF STAGE	ESTIMATED COST OF STAGE(FJD)
No data	

ADD NEW +

OTHER INFORMATION

PREVIOUS STEP ADD NOTES SAVE

- If you answered "Yes" to the question, then you need to upload the "Proposed Timetable".

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 33% Bula BITES & BREW

INFORMATION REQUEST DECLARATION

STAGES

Is the project going to be carried out in stages?*

☒ YES ☐ NO

Proposed timetable*

ATTACHMENTS ?

DESCRIPTION OF STAGE	ESTIMATED COST OF STAGE(FJD)
No data	

ADD NEW +

OTHER INFORMATION

PREVIOUS STEP ADD NOTES SAVE



- You need to click on "Add New" button. A pop-up window will be displayed where you need to furnish detail of each stage.

The screenshot shows the 'Add Stage Details' pop-up window. The window has a title bar with a close button. Inside, there are two input fields: 'DESCRIPTION OF STAGE*' and 'ESTIMATED COST OF STAGE(FJD)*'. Below these fields, there is a 'CONFIRM' button. The background shows the 'STAGES' section of the 'Request for Income Tax Concession Provisional Approval' form, with a progress bar at 33% and tabs for 'INFORMATION', 'REQUEST', and 'DECLARATION'. The 'ADD NEW' button is visible in the background.

- You need to enter the following details and click on Confirm button.
 1. Description of Stage
 2. Estimated Cost of Stage

The screenshot shows the 'Add Stage Details' pop-up window with data entered. The 'DESCRIPTION OF STAGE*' field is labeled with a red '1' and contains the text 'Phase 1'. The 'ESTIMATED COST OF STAGE(FJD)*' field is labeled with a red '2' and contains the value '356,000.00'. The 'CONFIRM' button is at the bottom. The background shows the same 'STAGES' section of the form, with the 'ADD NEW' button visible.



- The details of all the stages entered will be displayed in the summary table.

Request for Income Tax Concession Provisional Approval - Form Number
230000006886

Bula BITES & BREW

33%

INFORMATIONREQUESTDECLARATION

STAGES

Is the project going to be carried out in stages?*

☒ YES☐ NO

Proposed timetable*

ATTACHMENTS

ADD NEW

+

PREVIOUS STEP

ADD NOTES

SAVE



- The “Other Information” section will display various fields depending on the type of concessions. In this example, say you have selected “ANCILLARY MEDICAL SERVICES INVESTMENT ALLOWANCE” as the type of concession, then you need to furnish the following details related to the project:

1. Detailed description of all existing or proposed amenities and facilities
2. Number and description of existing wards, rooms and beds and the toilet facilities
3. Number and description of proposed wards, rooms and beds and the toilet facilities
4. Description of each proposed public room

Request for Income Tax Concession Provisional Approval - Form Number 230000006886

Bula BITES & BREW

33%

INFORMATION

REQUEST

DECLARATION

OTHER INFORMATION

Detailed description of all existing or proposed amenities and facilities* 1

All proposed amenities included

Number and description of existing wards, rooms and beds and the toilet facilities* 2

In total 64

Number and description of proposed new wards, rooms and beds and the toilet facilities* 3

In total 45

Description of each proposed public room* 4

In total 33

Other supporting documents

PREVIOUS STEP

ADD NOTES

SAVE



- If you want to furnish some extra information, you can upload them as "Other Supporting Documents". This is an optional attachment.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 *Bula BITES & BREW*

33%

INFORMATION REQUEST DECLARATION

Number and description of existing wards, rooms and beds and the toilet facilities*

In total 64

Number and description of proposed new wards, rooms and beds and the toilet facilities*

In total 45

Description of each proposed public room*

In total 33

Other supporting documents

ATTACHMENTS ?

CONTINUE TO NEXT STEP : "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 *Bula BITES & BREW*

33%

INFORMATION REQUEST DECLARATION

Number and description of existing wards, rooms and beds and the toilet facilities*

In total 64

Number and description of proposed new wards, rooms and beds and the toilet facilities*

In total 45

Description of each proposed public room*

In total 33

Other supporting documents

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.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 Bula BITES & BREW

67%

INFORMATION REQUEST DECLARATION

DECLARATION

TIN* 1 2900020720 Designation* 2 Director

Full Name: PRIYANKA MINOCHA
Lodgement Date: 19/03/2020

☐ 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

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.

FIJI REVENUE AND CUSTOMS SERVICE Request for Income Tax Concession Provisional Approval - Form Number 230000006886 Bula BITES & BREW

67%

INFORMATION REQUEST DECLARATION

DECLARATION

TIN* 2900020720 Designation* Director

Full Name: PRIYANKA MINOCHA
Lodgement Date: 19/03/2020

☐ 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



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

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Bula BITES & BREW

67%

INFORMATION REQUEST DECLARATION

DECLARATION

TIN* 2900020720 Designation* Director

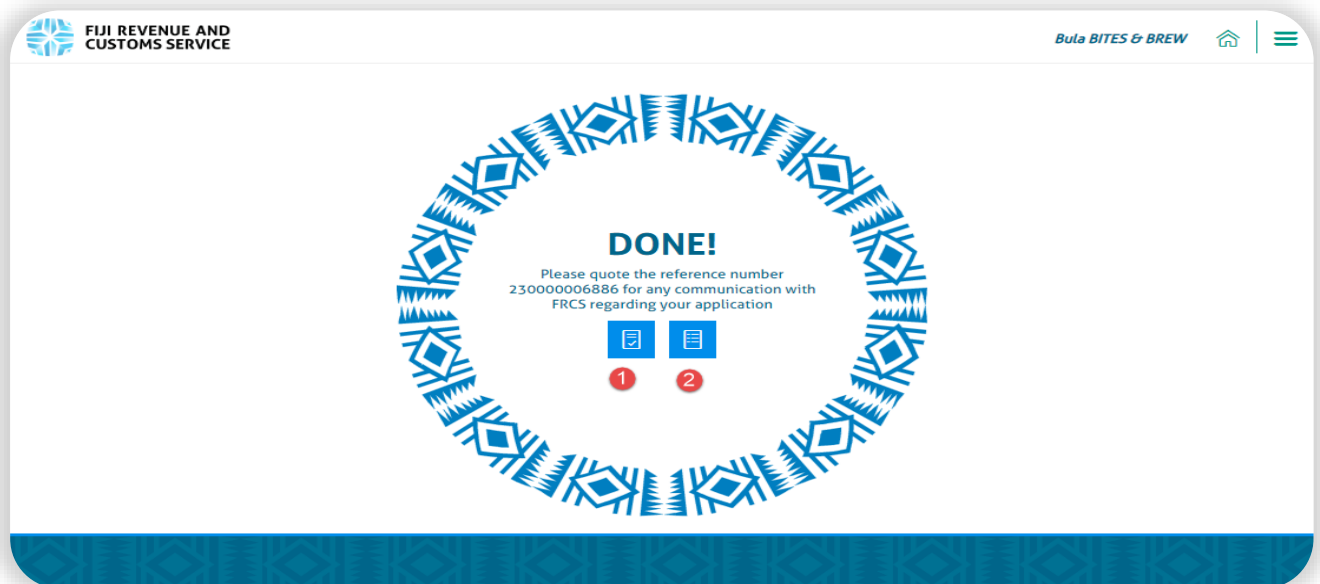
Full Name: PRIYANKA MINOCHA
Lodgement Date: 19/03/2020

☒ 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

- 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 Requests" page to submit another request.
- The application will go through an internal approval process.



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