

Registration of Ticket Lottery Gambling Turnover Tax (GTT) Class 1 (Charitable Purpose)

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

This document covers the submission of registration of a ticket lottery for charitable purpose from a taxpayer portal. The representative of charitable organisation is responsible to register each time they organise for a ticket lottery.

Registration of a ticket lottery will make the taxpayer liable for filing Gambling Turnover Tax (GTT) Class 1 return for a ticket lottery sales (for Charitable purpose) as and when they promote ticket lottery. The charitable organisation will be required to obtain a TIN through the standard registration process and select FSIC related to Gambling Services (92001).

Taxpayer must have a TIN prior to registration of ticket lottery. They are also required to apply for Gaming License from Gaming Licensing Authorities and mention their TIN when applying for the same.

The application will go through an approval process.

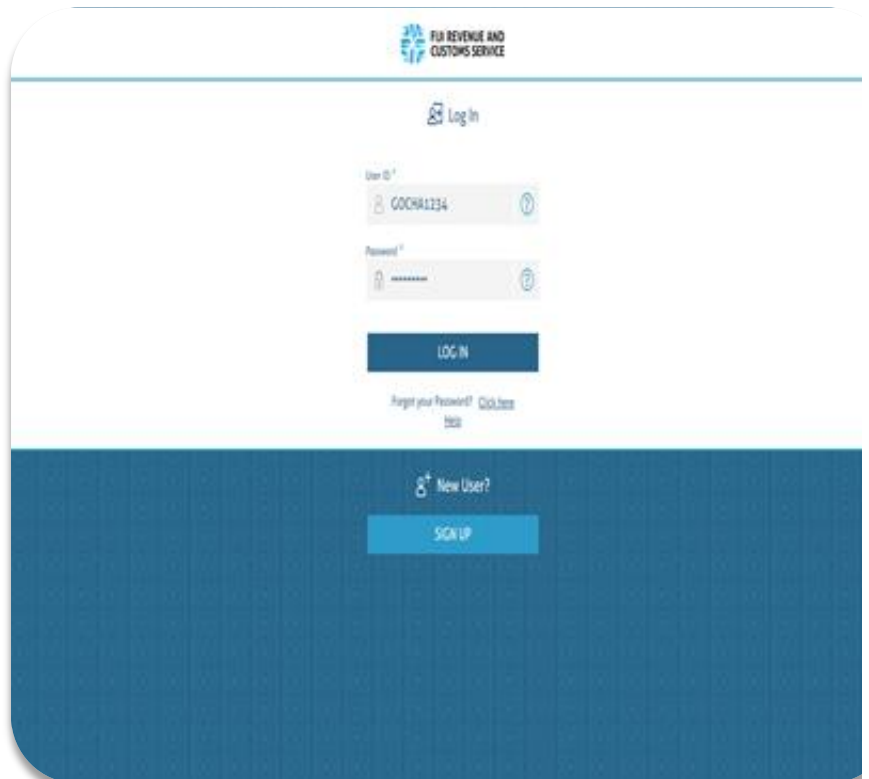
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Registration of Ticket Lottery by Taxpayer

Log In

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

- After entering this URL, Taxpayer Portal will be displayed where the taxpayer needs to click on login button after entering valid user credentials.

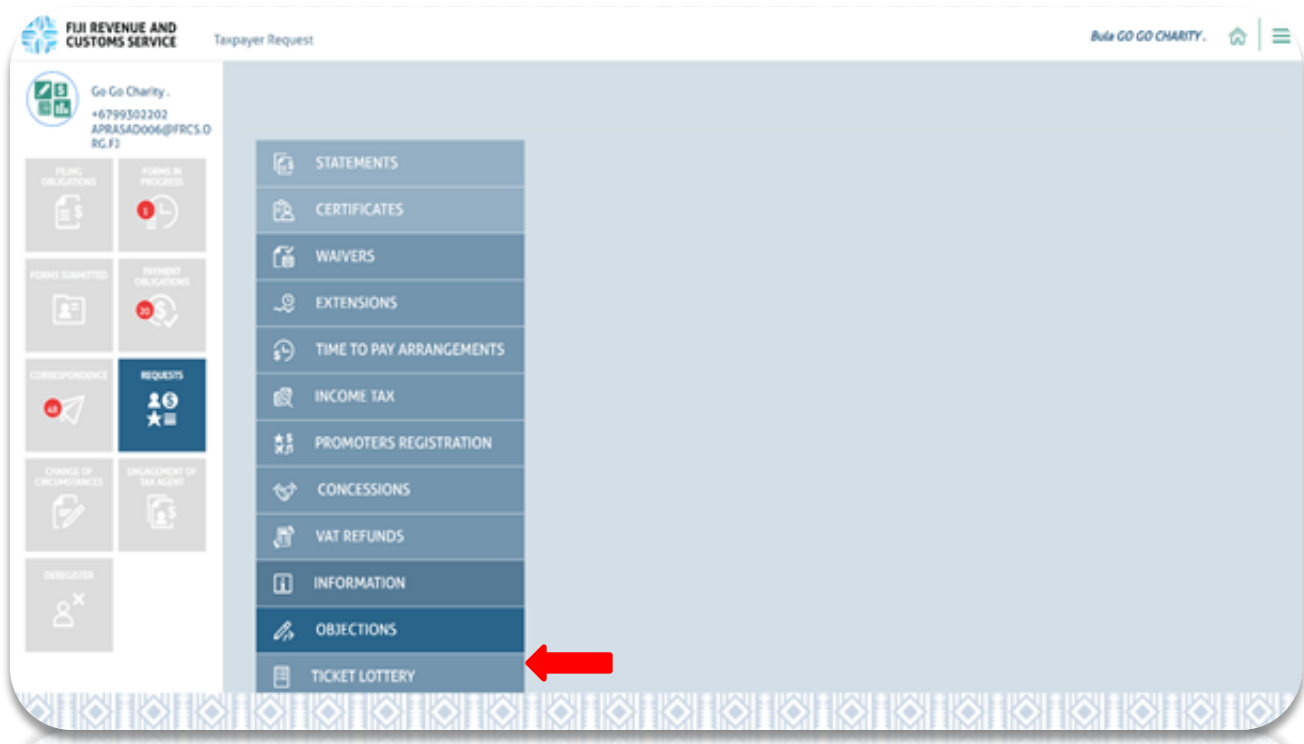


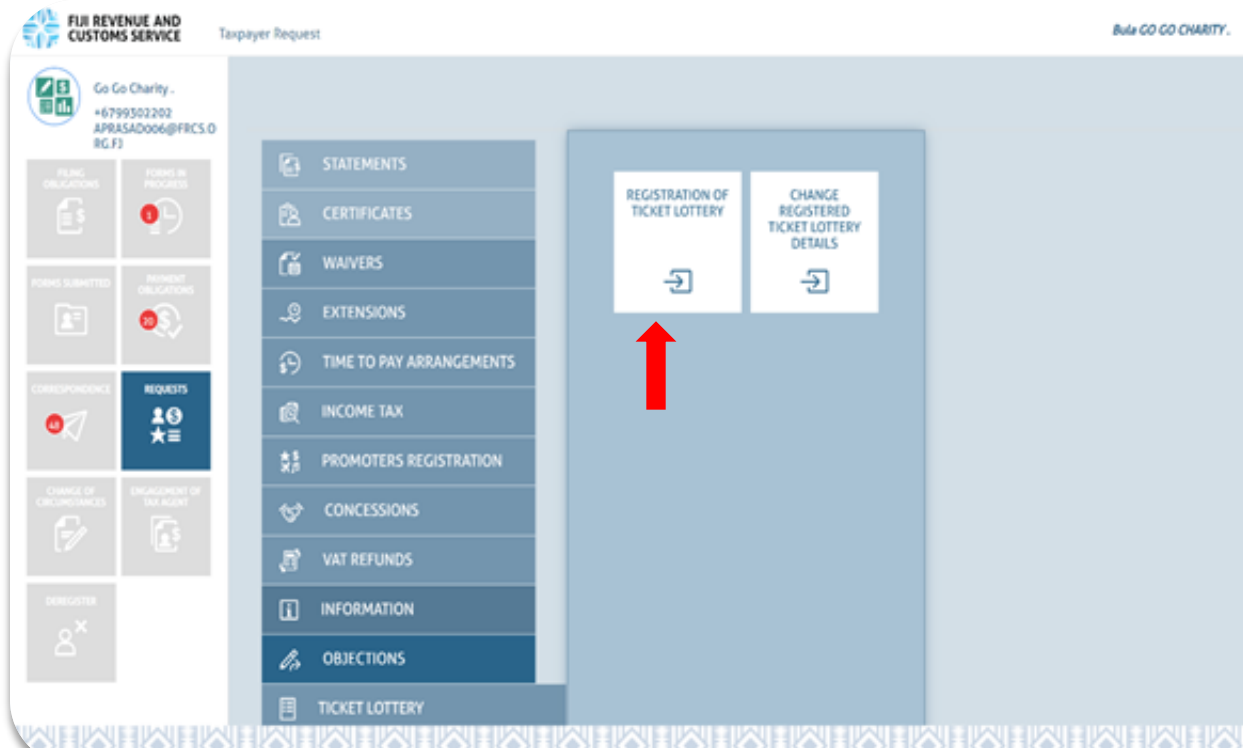
The screenshot shows the login interface of the Fiji Revenue and Customs Service (FRCS) Taxpayer Portal. At the top, the FRCS logo and name are displayed. Below the header, there is a 'Log In' link. The main section contains two input fields: 'User ID' with the value 'GOCH81234' and 'Password' with masked characters. A blue 'LOG IN' button is positioned below the password field. Below the button, there is a link for 'Forgot your Password?' and a 'Go Home' link. At the bottom of the page, there is a 'New User?' link and a blue 'SIGN UP' button.

After a successful login to the dashboard, the following tiles will be available, from which the taxpayer is required to select the option “Requests”.



In this section, the taxpayer will have multiple types of taxpayer requests. The taxpayer is required to select “Registration of Ticket Lottery”.



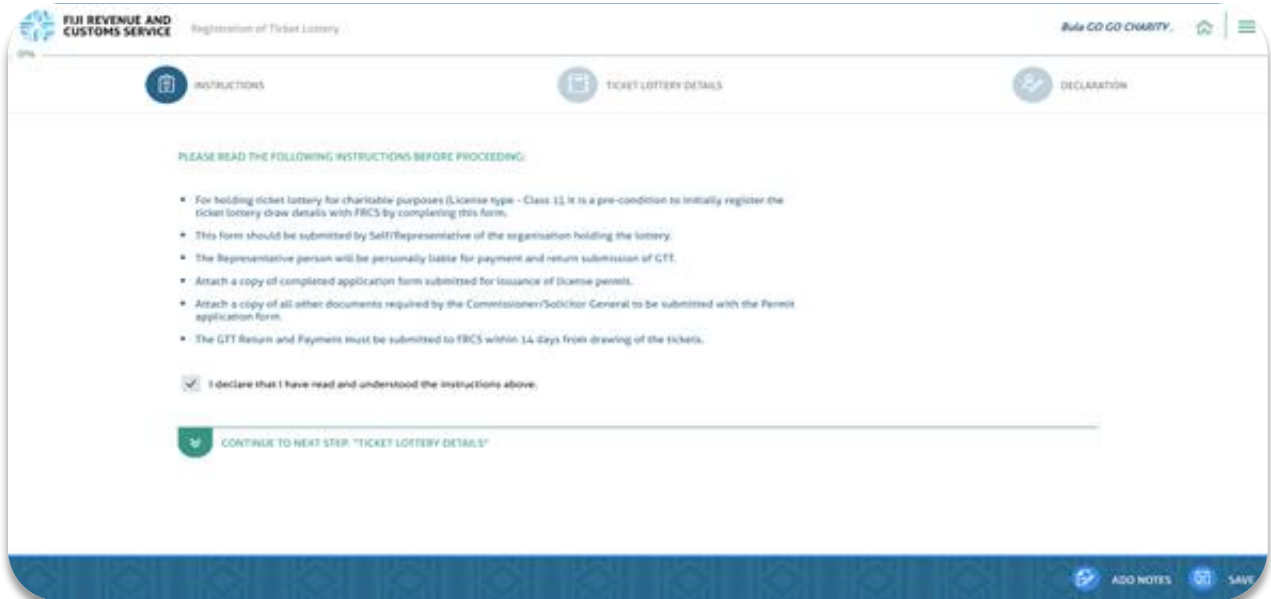


The taxpayer will be navigated to the Registration of Ticket Lottery application, which will be mainly divided into the following steps:

1. **Instructions** - Taxpayer is required to declare that they have read and understood the instructions before they can proceed to the next step of the application.
2. **Ticket Lottery Details** – Taxpayer is required to provide details of the ticket lottery being organised.
3. **Declaration** - Taxpayer needs to declare that information provided in this application is true and correct. The 'Submit' button will only be available after the declaration is completed.

Instructions

Once the declaration checkbox is checked, the taxpayer can proceed to the next section by clicking on “Continue to Next Step: ‘TICKET LOTTERY DETAILS’”.



FIJI REVENUE AND CUSTOMS SERVICE Registration of Ticket Lottery Rule GO GO CHARITY

INSTRUCTIONS **TICKET LOTTERY DETAILS** **DECLARATION**

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- For holding ticket lottery for charitable purposes (License type - Class 1), it is a pre-condition to initially register the ticket lottery draw details with FRCS by completing this form.
- This form should be submitted by Self/Representative of the organisation holding the lottery.
- The Representative person will be personally liable for payment and return submission of GTT.
- Attach a copy of completed application form submitted for issuance of license permit.
- Attach a copy of all other documents required by the Commissioner/Solicitor General to be submitted with the Permit application form.
- The GTT Return and Payment must be submitted to FRCS within 14 days from drawing of the tickets.

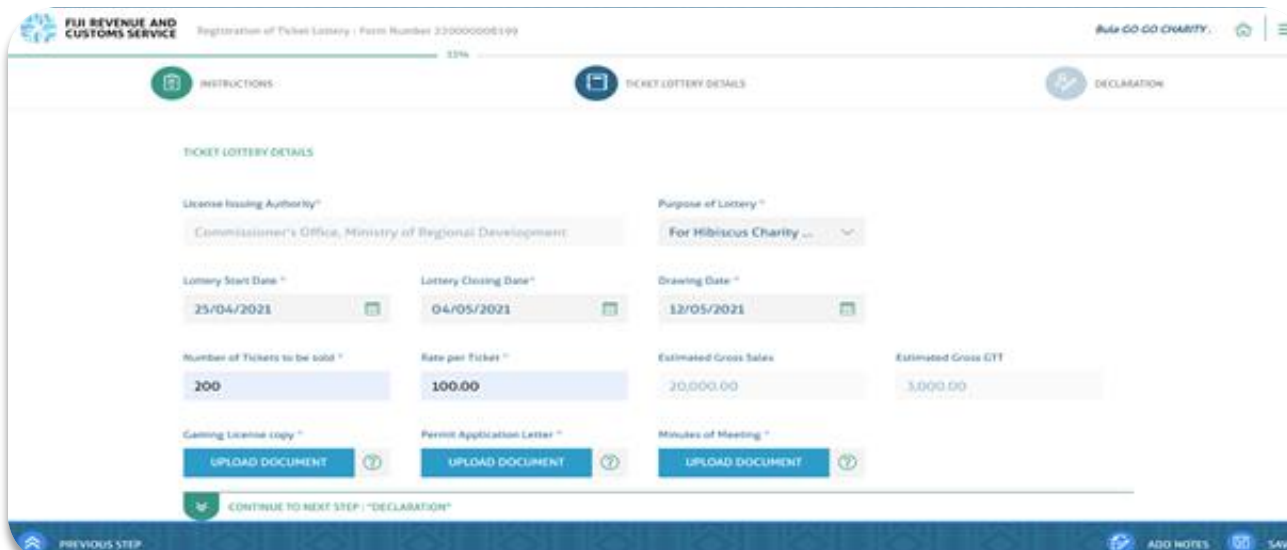
☒ I declare that I have read and understood the instructions above.

CONTINUE TO NEXT STEP: "TICKET LOTTERY DETAILS"

ADD NOTES SAVE

Ticket Lottery Details

The taxpayer needs to provide details for all mandatory marked fields in this section. If left blank, appropriate error message will be displayed to the taxpayer when trying to navigate to the next section.



FIJI REVENUE AND CUSTOMS SERVICE Registration of Ticket Lottery - Form Number 22-0000000199 Rule GO GO CHARITY

INSTRUCTIONS **TICKET LOTTERY DETAILS** **DECLARATION**

TICKET LOTTERY DETAILS

License Issuing Authority* Purpose of Lottery*

Commissioner's Office, Ministry of Regional Development For Hibiscus Charity

Lottery Start Date* Lottery Closing Date* Drawing Date*

25/04/2021 04/05/2021 12/05/2021

Number of Tickets to be sold* Rate per Ticket* Estimated Gross Sales Estimated Gross GTT

200 100.00 20,000.00 3,000.00

Gaming License copy* Permit Application Letter* Minutes of Meeting*

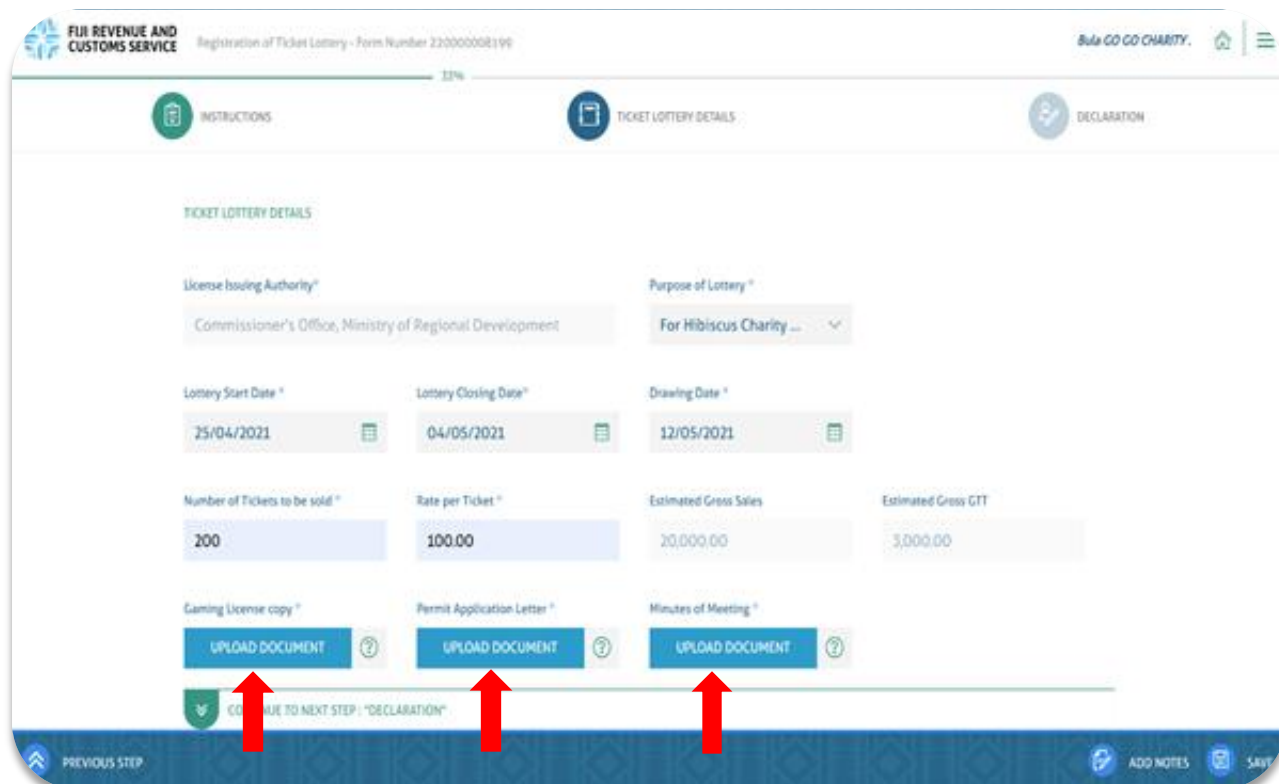
UPLOAD DOCUMENT **UPLOAD DOCUMENT** **UPLOAD DOCUMENT**

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE

The rules for the fields are as follows:

1. **License Issuing Authority** – This is a display only field.
2. **Purpose of Lottery** – Purpose of lottery must be selected from the available drop-down list.
3. **Purpose Details** – If 'Others' is selected as 'Purpose of Lottery', the taxpayer must provide purpose details.
4. **Start Date, Closing Date & Drawing Date** – Taxpayer must select dates from available calendar. Closing date cannot be a date before Start date while Drawing date cannot be a date before Closing date.
5. **Number of Tickets to be sold** – Taxpayer must provide number of tickets they are planning to issue for sale.
6. **Rate per Ticket** – Taxpayer must provide the rate at which the tickets are to be sold.
7. **Estimated Gross Sales & Estimated Gross GTT** – These would be calculated automatically by the system.



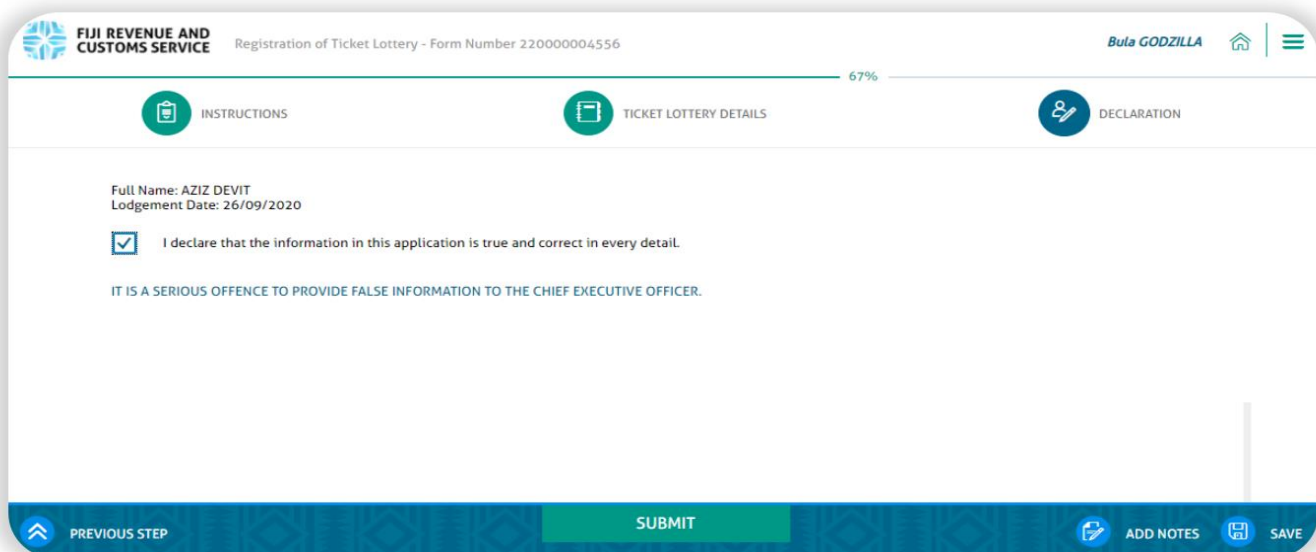
The taxpayer has to upload all the mandatory document when registering for ticket lottery as these supporting documents would help the tax officer in making an informed decision.

The taxpayer will be required to save the form, prior to uploading any documents. A form reference number is generated when the taxpayer saves the application for the first time.

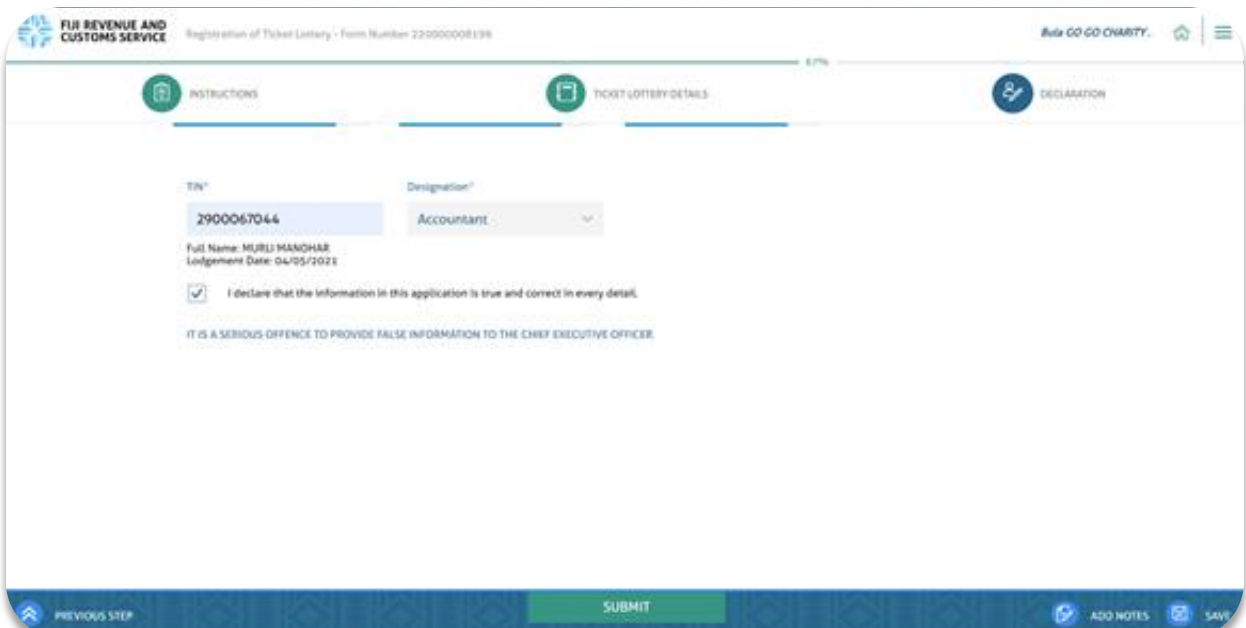
Once the taxpayer has provided the mandatory details, they can proceed to the next section by clicking on “Continue to Next Step: ‘DECLARATION’”.

Declaration

On ‘Declaration’ screen; if the taxpayer is an individual, the taxpayer’s Full Name and Lodgment Date (defaulted to the current system date) will be auto populated.

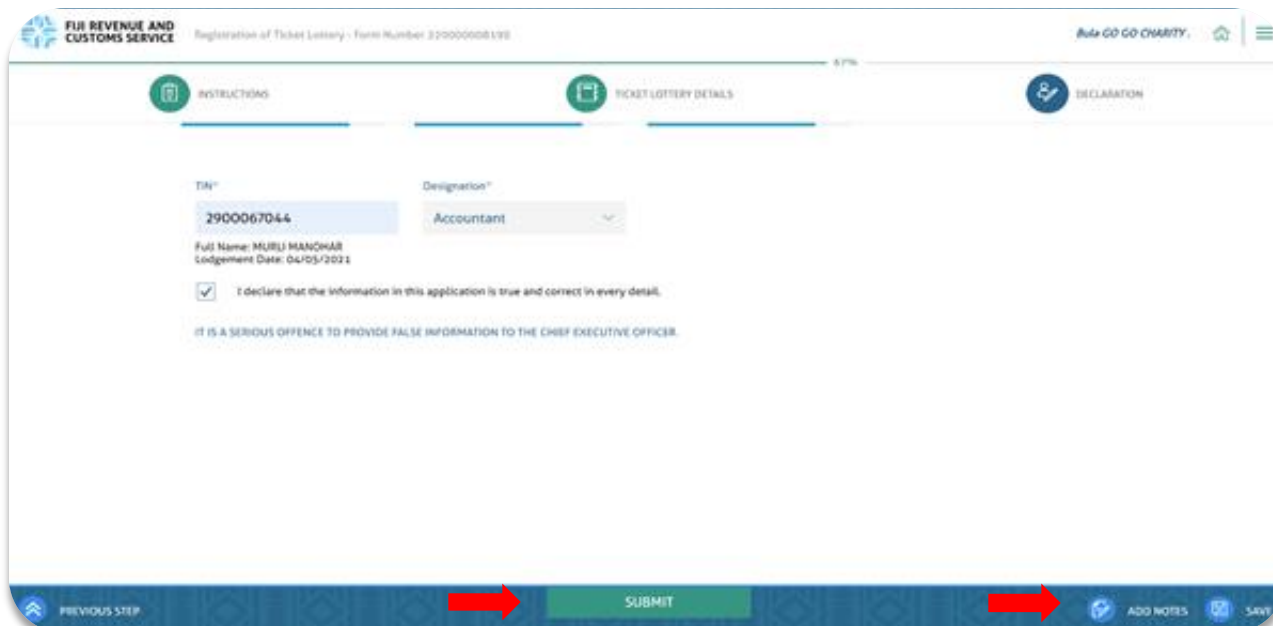


However, if the taxpayer is a non-individual, then the TIN of the taxpayer submitting the application must be entered and their designation need to be selected from the available drop-down list. Full Name corresponding to the entered TIN will be fetched by the system and Lodgement Date (defaulted to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



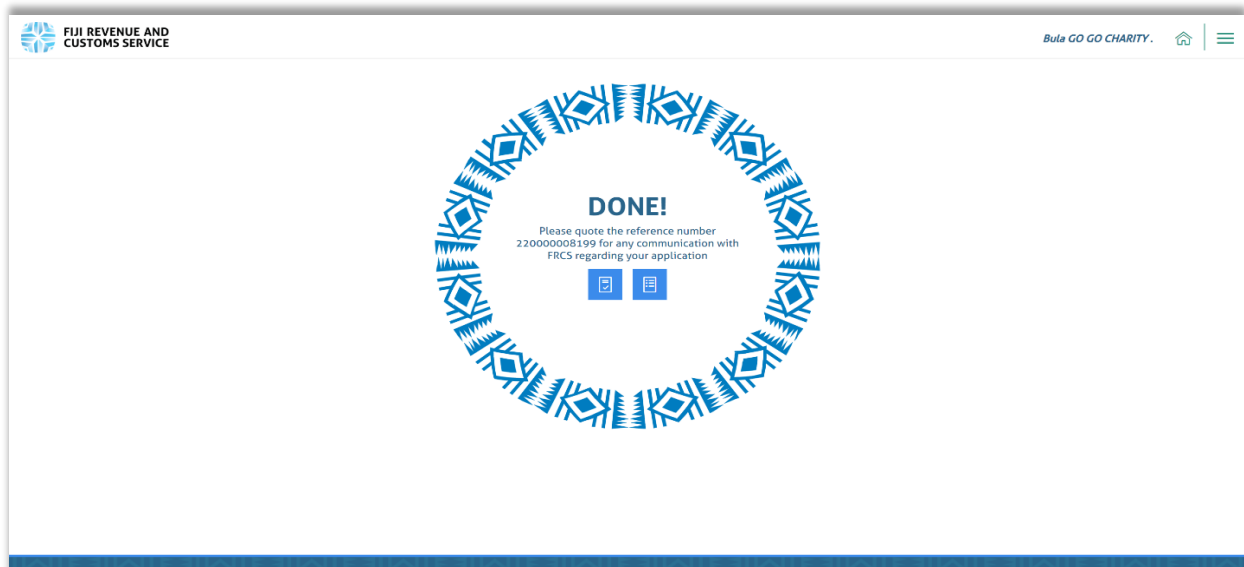
Taxpayer needs to check the 'Declaration Checkbox' to declare information provided by the taxpayer is correct. The 'Submit' button will only be enabled and displayed to the taxpayer after the details on the 'Declaration' section is provided.

The taxpayer may add general notes at any step, if required, by clicking on the 'Add Notes' button displayed at the footer.



Acknowledgment

Upon successful submission of the form, an acknowledgement screen will appear with the application reference number. The taxpayer can download the acknowledgement letter or simply navigate back to the 'Taxpayer Request' page to file another request.



When the form is submitted, it goes through a review and approval process.

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