

Migration Tax Clearance Application

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

Introduction – Tax Clearance Certificate

As a requirement of Reserve Bank of Fiji, all individuals and non-individuals need a Tax Clearance Certificate to remit funds out of Fiji. Individuals need a certificate when migrating or for other purposes, while non-individuals need to remit in the normal course of their business.

General Process Description

The taxpayer will be able to lodge this request through the online taxpayer portal. If the prospective applicant is unable to submit online, they can go to a local FRCS office and use the kiosks for the application.

The applicant needs to mention the nature/purpose(s) of the payment and submit the amount(s) to be remitted, along with the current location of the funds to be transferred and the source(s) of income for the funds to be transferred.

If there is any non-compliance when submitting, a warning message will be displayed to the applicant, with the details of the non-compliance. Upon successful submission, there is an internal review process.



Migration Tax Clearance Certificate

Log-In

- You need to 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 the valid user credentials.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID ☆
COREINDUSTRY1 ?

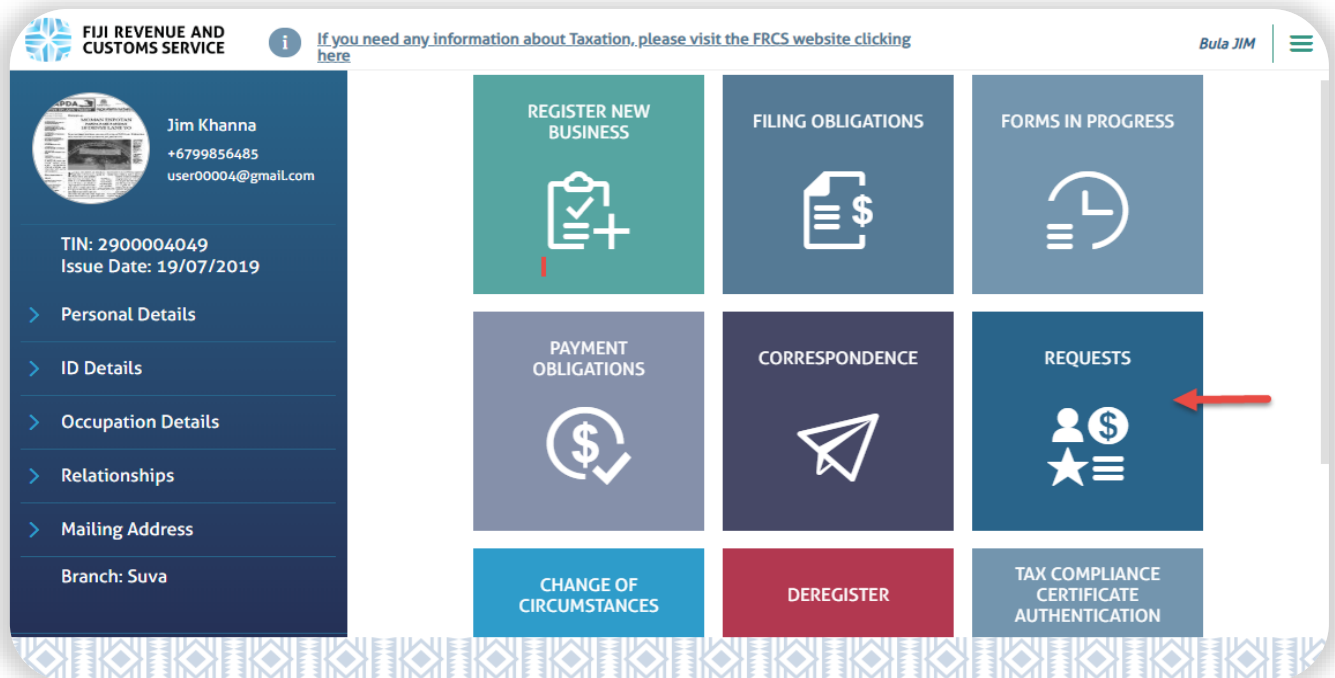
Password ☆
..... ?

LOG IN

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



- After successful log-in, you will click on “Requests” tile.



Now you need to click on "Certificates" option.

- After clicking on the 'Certificates' option, you need to click on "Application For Tax Clearance" tile.



**FIJI REVENUE AND
CUSTOMS SERVICE** Taxpayer Request Bula JIM

Jim Khanna
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REGISTER NEW BUSINESS **FILING OBLIGATIONS**
FORMS IN PROGRESS **PAYMENT OBLIGATIONS**
CORRESPONDENCE **REQUESTS**
CHANGE OF CIRCUMSTANCES **Deregister**

STATEMENTS
CERTIFICATES **WAIVERS**
EXTENSION
TIME TO PAY ARRANGEMENTS
SRT RING-FENCING
REQUEST TO LODGE FORM S
CONCESSIONS
VAT REFUNDS
INFORMATION
PRIVATE RULINGS

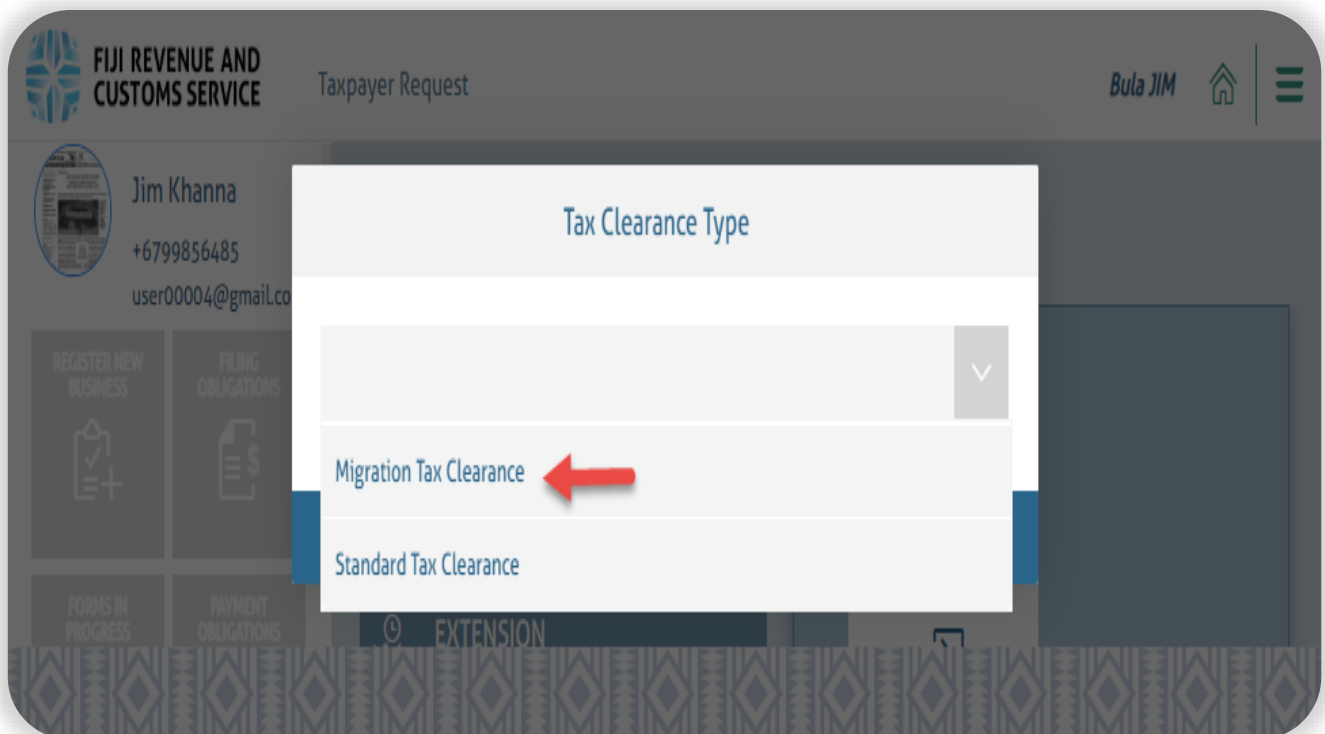
APPLICATION FOR TAX CLEARANCE
REQUEST TO CANCEL TAX CLEARANCE CERTIFICATE
REQUEST FOR SPECIAL TAX RATE CERTIFICATE
REQUEST FOR TAX COMPLIANCE CERTIFICATE



- After clicking on "Application for Tax Clearance" tile, a pop-up window of Tax clearance type will be open.
- In the drop-down three options of Tax Clearance type will be displayed:
 - **Migration Tax Clearance**
 - Standard Tax Clearance
 - Blanket Tax Clearance

(The option displayed depends upon the taxpayer type)

- You need to select the "**Migration Tax Clearance**" option and click on the 'OK' button to open the Migration Tax clearance application form.
- Note: - Migration Tax Clearance is only applicable to an individual taxpayer.





Instructions

Upon clicking on “Migration Tax Clearance” it will navigate you to ‘Instructions’ page where you will read all the instructions carefully and confirm to proceed to the next section.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for Tax Clearance *Bula JIM*

20%

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE

- The request shall be granted at the sole discretion of a tax officer upon satisfaction that all taxes including withholding tax and VAT Reverse Charges have been paid.
- Please note that you are required to detail the natures(s)/purpose(s) for the application for Tax Clearance Certificate.
- You are required to upload any documents supporting your claim. The documents must not be illegible.
- Upon submission, the acknowledgement receipt shall be generated and you may download a copy for your reference.
- The amount of taxes to pay a Withholding Tax and VAT Reverse Charges (if applicable) will be calculated after the submission of the application.
- The acknowledgement receipt generated with the submission of request cannot be considered as request being granted. Taxpayer will be communicated on the approval or request for missing information separately.

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

CONTINUE TO NEXT STEP: "TAX CLEARANCE TYPE"

SAVE



Tax Clearance Type

After confirming the 'Instructions', you will click on 'Continue To Next Step: "Tax Clearance Type"' where Migration Tax clearance type will be displayed.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 400000000195 *Bula JIM* Home Menu

40%

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

APPLICATION FOR TAX CLEARANCE

Tax Clearance Type*

Migration Tax Clearance

CONTINUE TO NEXT STEP: "REQUEST DETAILS"

PREVIOUS STEP SAVE



Request Details

Applicant's Details

Upon clicking on the 'Next Step: Request Details' you need to enter the applicant's details. The following Information is required:

- Passport Number.
- Date first migrated.
- Date permit issued.
- Date of expected migration.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for Tax Clearance - Form Number 400000000195 *Bula JIM*

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INSTRUCTIONS TAX CLEARANCE TYPE **REQUEST DETAILS** TAXES PAYABLE DECLARATION

APPLICANT'S DETAILS

Passport Number* 95462356855 UPLOAD PASSPORT COPY

Date first migrated* 01/08/2019 UPLOAD TRAVEL DOCUMENTS

Date Permit Issued* 01/08/2019 UPLOAD PERMIT COPY

Date of expected migration* 30/10/2019 UPLOAD TRAVEL DOCUMENTS

PREVIOUS STEP SAVE



You need to upload the following documents to proceed further: -

- Upload Passport Copy
- Upload Travel Documents
- Upload Permit Copy

To upload the file, you need to click on the 'Attachments' button. After that, you will click on upload document button and select the file which needs to be uploaded.

The screenshot displays the 'Request for Tax Clearance - Form Number 400000000195' page. The background shows the 'APPLICANT'S DETAILS' section with fields for 'Passport Number*' (95462356855) and 'Date Permit Issued*' (01/08/2019). A progress bar at the top indicates 60% completion. A modal window titled 'Upload Attachment' is centered, showing 'Attachments (1)' with a plus sign. Below this, a file named '.PDF Extension - Copy (5).pdf_000.pdf' is listed with a red 'X' icon. A blue button at the bottom of the modal says 'Upload successful'. The bottom navigation bar includes 'PREVIOUS STEP' and 'SAVE' buttons.



Overseas Address

You need to enter the below information to proceed further: -

- Country.
- Address.

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INSTRUCTIONS TAX CLEARANCE TYPE **REQUEST DETAILS** TAXES PAYABLE DECLARATION

OVERSEAS ADDRESS

Country* Address*

Angola Lokambe 50

DETAILS OF FUNDS TO BE TRANSFERRED

Currency of Transfer* Amount to be Transferred out of FJI* Amount Equivalent to FJD* Country to be transfer to*

PREVIOUS STEP SAVE



Details of Funds to be Transferred

You need to enter the below information to proceed further: -

- Currency of Transfer.
- Amount to be transferred out of Fiji.
- Exchange Rate- you can enter the exchange rate or discounted rate on the form. Whenever you entered the exchange rate, an attachment is mandatory.
- Amount equivalent to FJD is non-editable field, the amount will auto-populate on the base of the entered amount to be transferred out of Fiji.
- Country to be transferred.
- Beneficiary name.
- Beneficiary bank name.
- Beneficiary Bank Branch.
- Beneficiary account number.



Source of Funds

You need to click on 'Add Another Source' button.

After clicking on "Add Another Source" button a blank row will be added where you need to enter the following information: -

- Source of Funds.
 - Currency.
 - Amount.
 - Amount in FJD is non-editable field.
- You also need to attach Evidence for source of funds to proceed further.
 - You can delete the added row by clicking on the delete button.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 400000000195 *Bula JIM*

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INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

SOURCE OF FUNDS

SOURCE OF FUNDS	CURRENCY	AMOUNT	AMOUNT IN FJD	ATTACH EVIDENCE
Dividend	EUR	40,000.00	98,908.00	 
TOTAL			98,908.00	

ADD ANOTHER SOURCE +

PREVIOUS STEP SAVE



Source of funds will be available to be selected from the below drop down list:

- Advance from company
- Advance from relative
- Beneficiary Payment- Partnership / Estate / Trust
- Directors fee
- Dividend
- FNPf withdrawal
- Gift
- Insurance Payments
- Leave Compensation & Gratuity
- Loan
- Lottery Wins
- Refunds
- Sale of Asset
- Sale of Business
- Sale of Property
- Sale of Shares
- Savings



Bank in which funds are located

- Click on "Add another Bank" button to add a blank row.
- You need to enter the below bank details in which funds are located: -
 - Bank in which funds is located.
 - Attach bank statement for past 2 years.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 400000000195 *Bula JIM*

60%

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

BANK IN WHICH FUNDS ARE LOCATED

BANK IN WHICH FUNDS ARE LOCATED*	ATTACH BANK STATEMENT FOR PAST 2 YEARS	
Bank of Fiji		

ADD ANOTHER BANK

FUTURE INCOME

Will you derive income in Fiji after

PREVIOUS STEP SAVE



Future Income

You need to select 'Yes' or 'No' for the question "Will you derive income in Fiji after your departure?" in order to proceed.

If you select "No" as an answer, then you can proceed on to the next step. However, system will display a pop up warning message: "Kindly submit the income tax return for the time period up to your expected date of migration."



If you select "Yes" as an option for the question "Will you derive income in Fiji after your departure?" then "Nature of Income" table will be displayed, where you need to enter the below information: -

- Nature of Income.
- Estimated Amount (FJD).

NATURE OF INCOME	CURRENCY	ESTIMATED AMOUNT (FJD)
Director Fees	FJD	20,000.00
TOTAL		20,000.00

ADD ANOTHER INCOME

CONTINUE TO NEXT STEP: "DECLARATION"

You shall select the Nature of Income from the drop down as below

- Business income
- Commission
- Directors Fees
- Dividend
- Estate Income
- Insurance payment
- Interest
- Management fees



- Partnership Income
- Professional Fee
- Rent
- Royalty
- Salary
- Partnership Income
- Estate Income
- Other Income not specified above

Upon entering the mandatory details in "Request Details" section, you need to click on "Continue to next step: Declaration".

NATURE OF INCOME	CURRENCY	ESTIMATED AMOUNT (FJD)
Director Fees	FJD	20,000.00
TOTAL		20,000.00

ADD ANOTHER INCOME +

CONTINUE TO NEXT STEP: "DECLARATION"



Declaration

You need to select the declaration checkbox to submit the form.

The screenshot displays the 'Request for Tax Clearance' form (Form Number 400000000195) for user Bula JIM. The form is at the 'DECLARATION' step, indicated by a blue circle with a key icon in the top navigation bar. The progress bar shows 100% completion. The form content includes the user's name 'JIM KHANNA' and the lodgement date '04/09/2019'. A red arrow points to a checked checkbox with the text 'I declare that the information in this application is true and correct in every detail.' Below this, a warning states 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' At the bottom, a blue bar contains a 'PREVIOUS STEP' button, a green 'SUBMIT' button with a red arrow pointing to it, and a 'SAVE' button.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for Tax Clearance - Form Number 400000000195 *Bula JIM* 100%

INSTRUCTIONS **TAX CLEARANCE TYPE** **REQUEST DETAILS** **TAXES PAYABLE** **DECLARATION**

Name: JIM KHANNA
Lodgement Date: 04/09/2019

☒ 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.

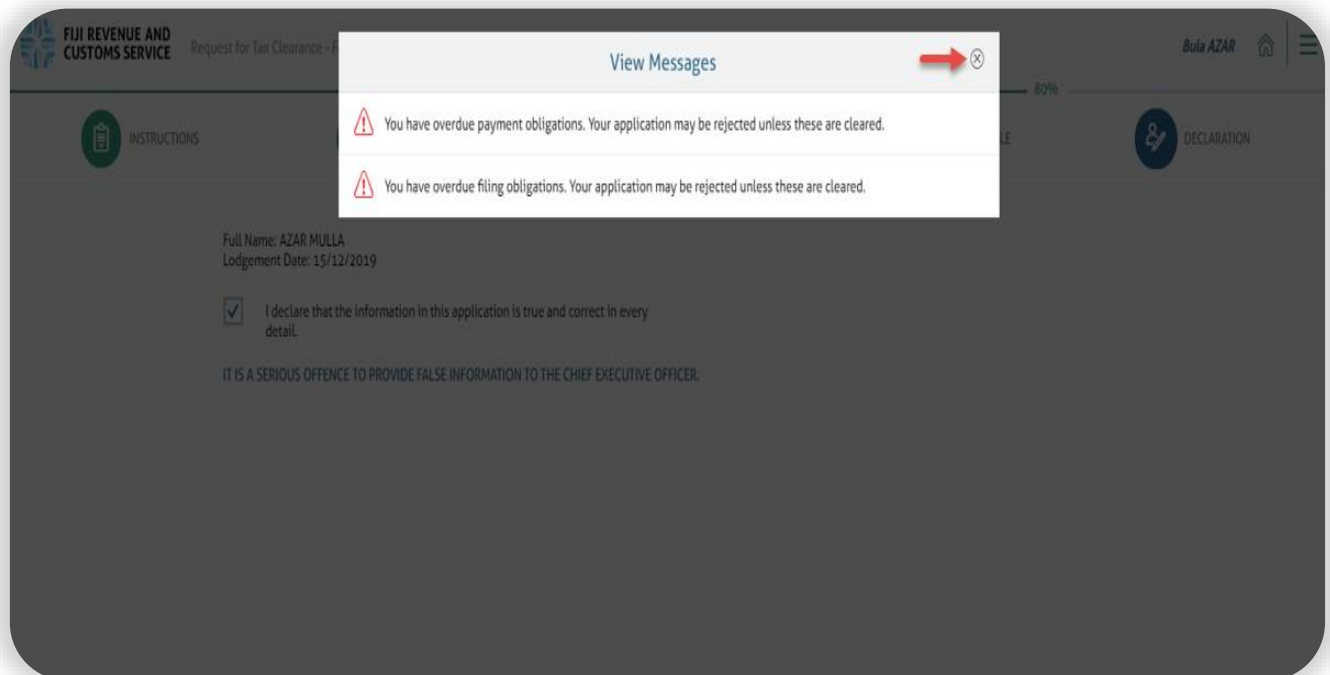
PREVIOUS STEP **SUBMIT** **SAVE**



After clicking on declaration checkbox, below warning message will be displayed if you or related parties have any overdue payment and filing obligations.

- 1) You have overdue payment obligations. Your application may be rejected unless these are cleared.
- 2) You have overdue filing obligations. Your application may be rejected unless these are cleared.

You can close the warning message by clicking on the close button warning message.

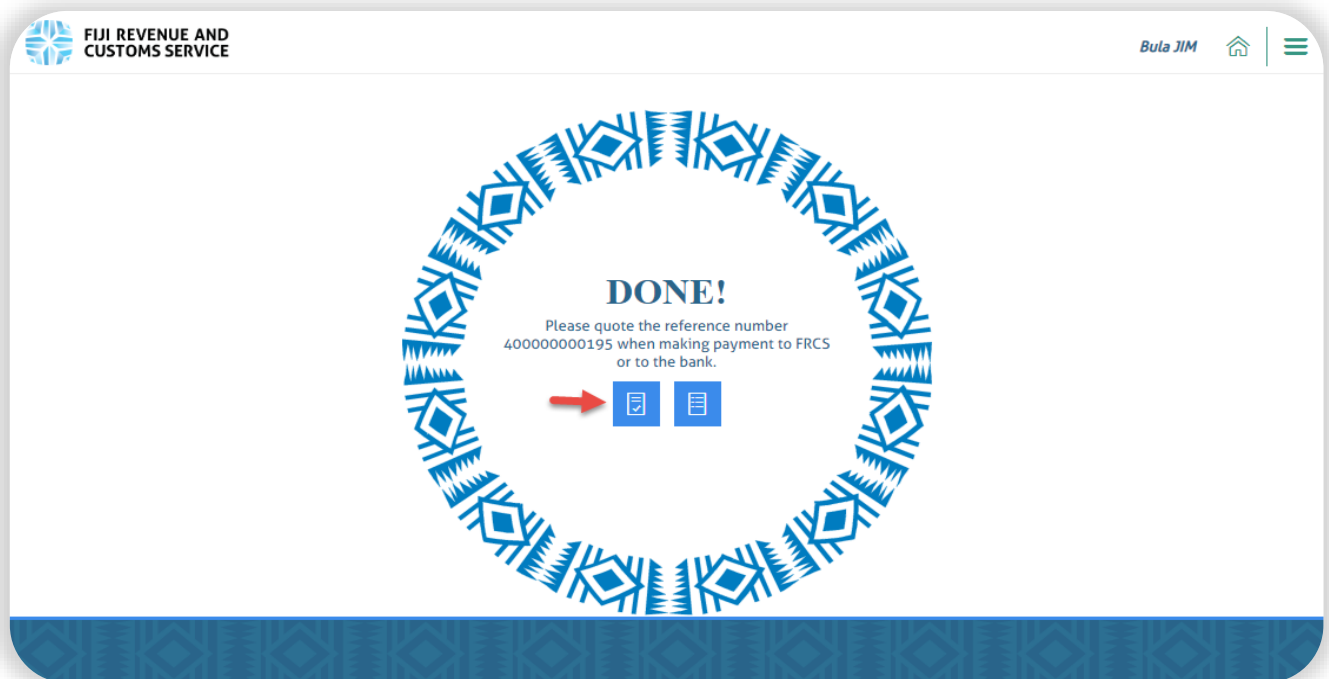




Acknowledgement Page

After clicking on submit button, you will be navigated to the Acknowledgement page.

You can download acknowledgement letter by clicking on the download button.



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Taxpayer Resubmit the Migration Tax Clearance Certificate

- When Tax officer rejects the request (missing information), an email and correspondence will be generated.
- You can see the correspondence by logging into the portal and selecting the correspondence tile.





- You can download Tax clearance certificate missing information letter by clicking on the download button.

FIJI REVENUE AND CUSTOMS SERVICE My Documents Bula Jojivini Bui

Jojivini Bui Atonio
+6798314836
JATONIO@STATSFJIJ.GOV.FJ

REGISTER NEW BUSINESS FILING OBLIGATIONS
FORMS IN PROGRESS PAYMENT OBLIGATIONS
CORRESPONDENCE REQUESTS
CHANGE OF CIRCUMSTANCES DEREGISTER

Correspondence Type	Date	
Tax Clearance Acknowledgement	09/09/2019	Download
Tax Clearance Rejection Letter	09/09/2019	Download
Tax Clearance Acknowledgement	09/09/2019	Download
Tax Clearance Missing Information Letter	09/09/2019	Download

- To resubmit the form, you need to click on "Requests" tile.

FIJI REVENUE AND CUSTOMS SERVICE If you need any information about Taxation, please visit the FRCS website clicking here Bula Jojivini Bui

Jojivini Bui Atonio
+6798314836
JATONIO@STATSFJIJ.GOV.FJ
TIN: 10475115
Issue Date: 01/01/1998

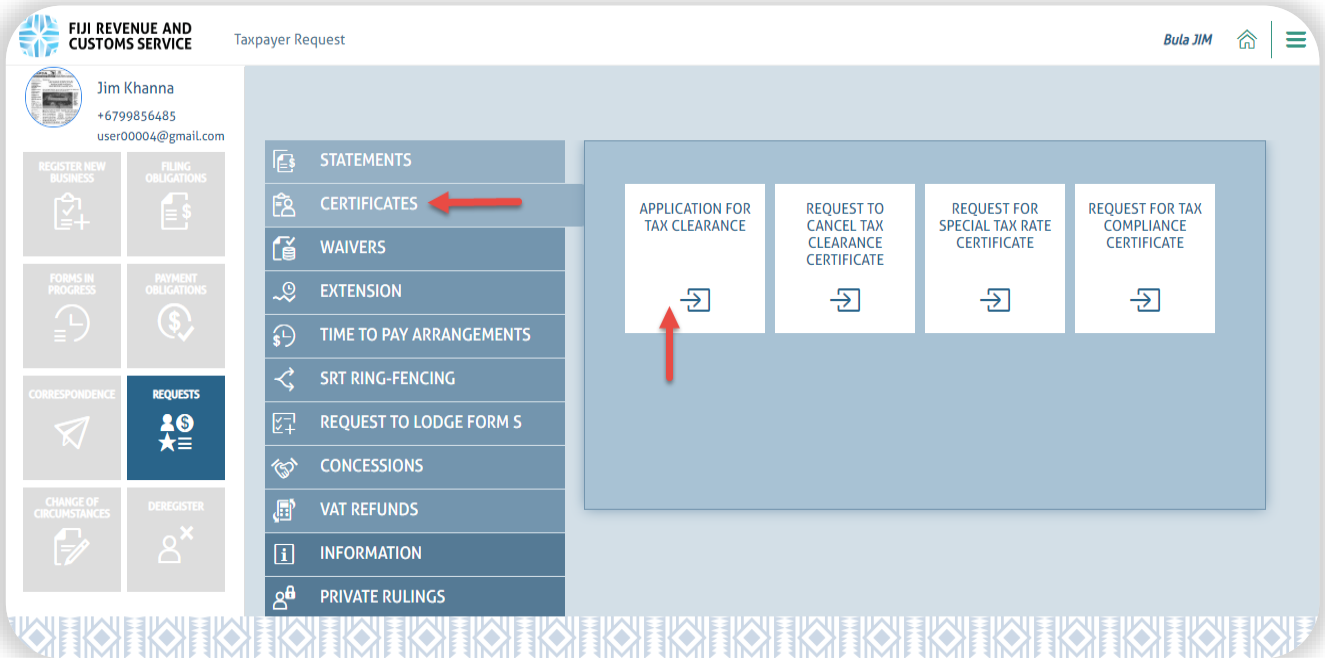
- Personal Details
- ID Details
- Occupation Details
- Relationships
- Mailing Address
- Branch: Suva

PAYMENT OBLIGATIONS CORRESPONDENCE REQUESTS
CHANGE OF CIRCUMSTANCES DEREGISTER TAX COMPLIANCE CERTIFICATE AUTHENTICATION

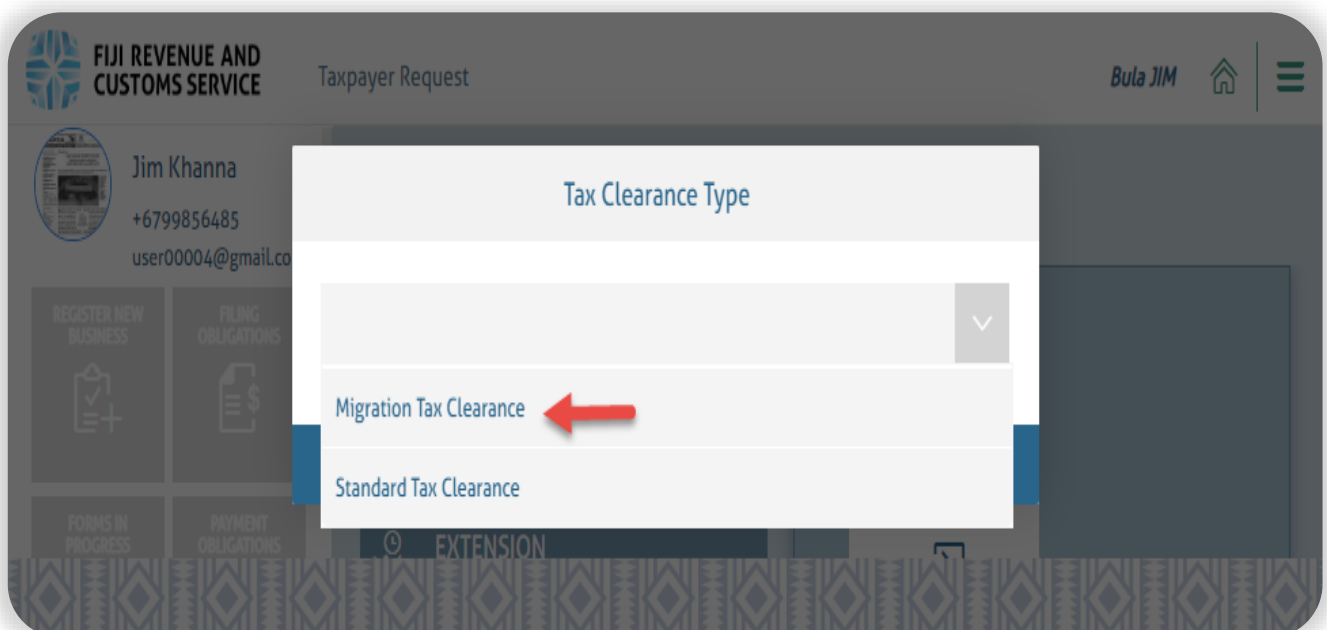
☆ PAY ALL MY TAXES ☆ \$0.00 PAY NOW



- Now you need to click on "Certificates" option.
- After clicking on certificates option, you need to click on "Application for Tax Clearance" tile.



- You need to select the "**Migration Tax Clearance**" option and click on the Ok button to open the Migration Tax clearance application form which was rejected by the Tax officer.





- Migration Tax Clearance form will be open in editable mode and you can make required changes.
- After making changes, you need to click on "Continue to next button: - Declaration" to move on the declaration page.

NATURE OF INCOME	CURRENCY	ESTIMATED AMOUNT (FJD)
Director Fees	FJD	20,000.00
TOTAL		20,000.00

ADD ANOTHER INCOME +

CONTINUE TO NEXT STEP: "DECLARATION"

- You need to check the 'Declaration' checkbox and click on the 'Submit' button.



FIJI REVENUE AND
CUSTOMS SERVICE Request for Tax Clearance - Form Number 400000000221 Bula Jojivini Bui 100%

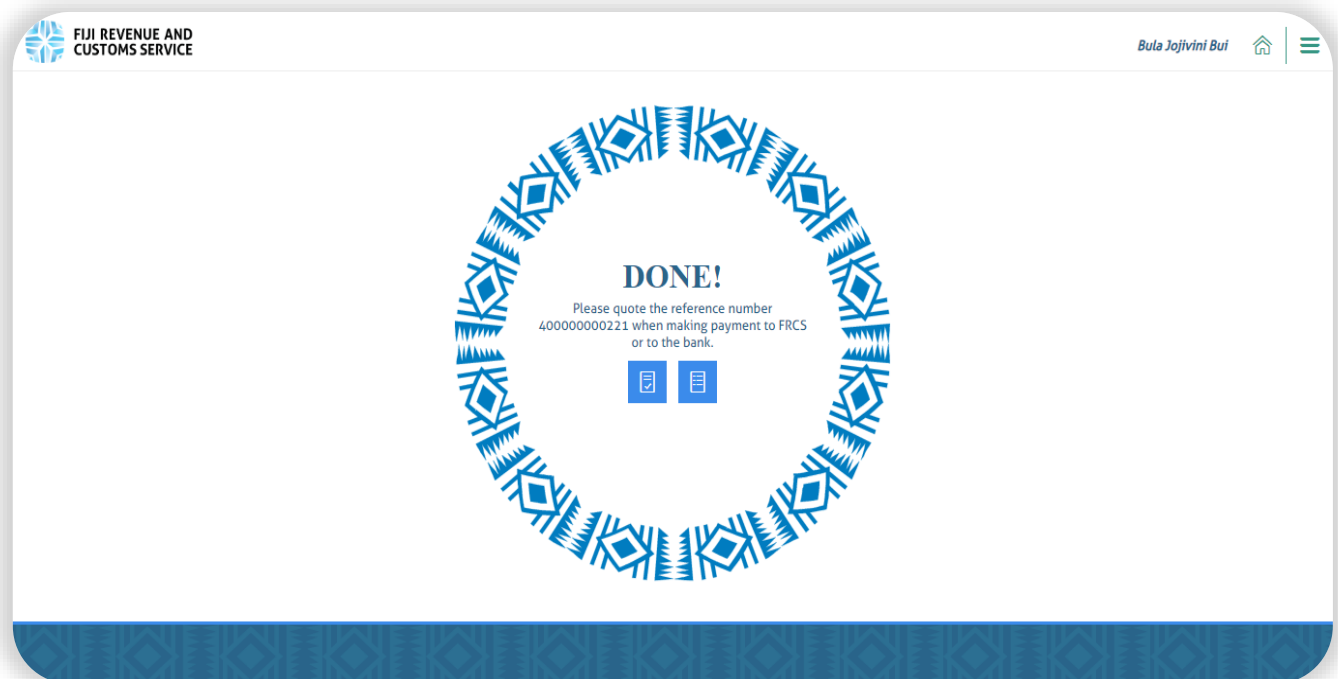
INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

Full Name: Jojivini Bui Atonio
Lodgement Date: 09/09/2019

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

PREVIOUS STEP SUBMIT

- The form will be submitted successfully, and acknowledgement page will be displayed.



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