

TCC- Standard 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 (RBF), 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 the request through the online taxpayer portal. If the applicant is unable to submit application online, can visit any 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. For amounts less than FJD \$20,000, the process will be simplified with only the reference to be mentioned and a copy to be uploaded with the application.

If there is any non-compliance, a warning message will be displayed to the applicant with the details of non-compliance while submitting the application. The applicant will have an option to either save as draft and complete the application later or to submit the form with the non-compliance requirements.

Upon successful submission, the applications will go through an internal approval process.

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Standard 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 valid user credentials.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID *
COREINDUSTRY1 ?

Password *
..... ?

LOG IN

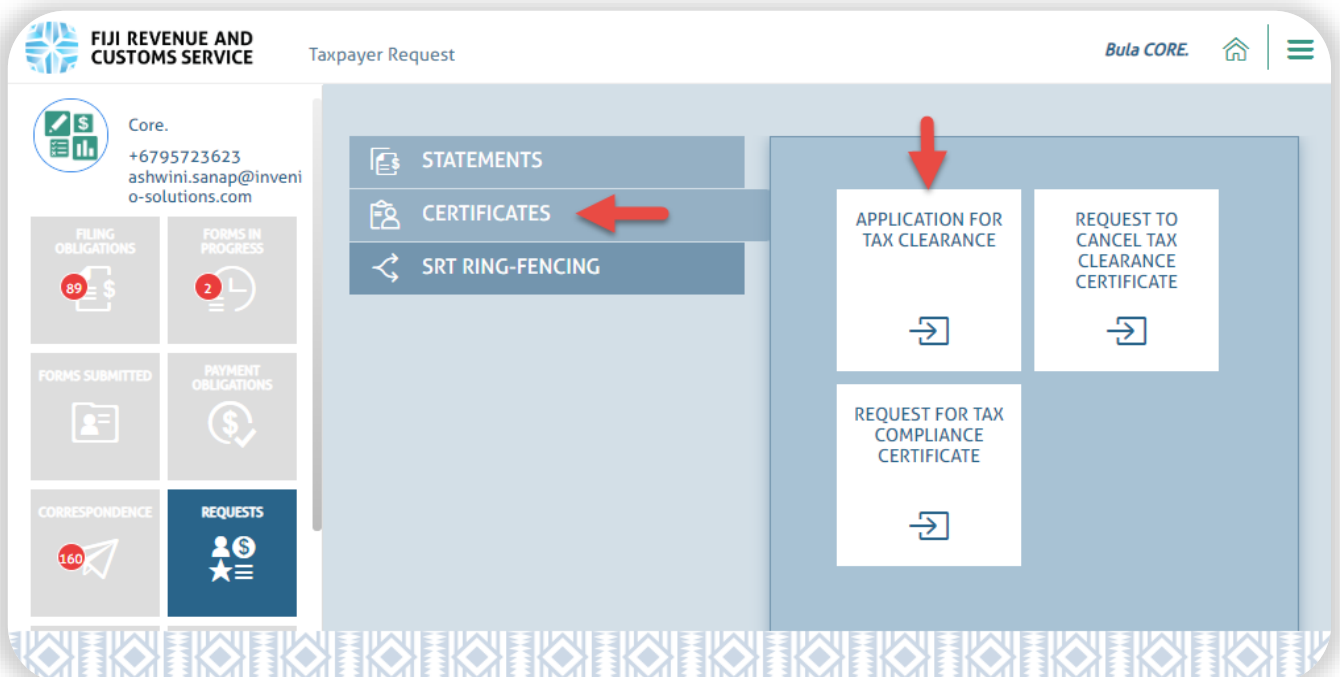
Forgot your password? [Click here](#)
[Help](#)



- After successful log-in, you will be navigated to the dashboard where you will click on "Requests" tile to request for Tax Clearance Certificate.

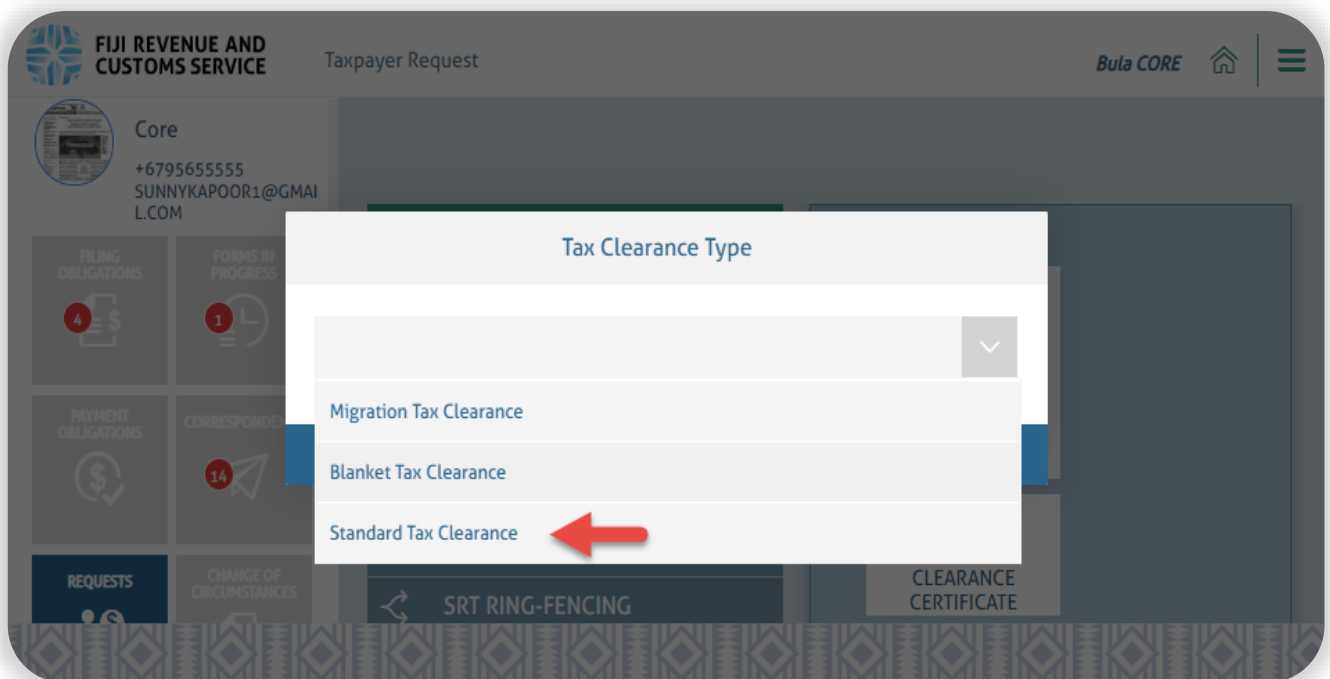


- From the available categories, you need to click on the "Certificates" tab.
- After clicking on Certificates, you need to click on the "Application For Tax Clearance" tile.





- After clicking on "Application for Tax Clearance" tile a pop-up window will be displayed where you need to select the type of Tax clearance you want to request for.
- Depending upon the type of taxpayer, the following options will be available to the Taxpayer to select from:
 - Migration Tax Clearance
 - **Standard Tax Clearance**
 - Blanket Tax Clearance
- You need to select the "**Standard Tax Clearance**" option and click on the 'OK' button to open the Standard Tax clearance application form.





Instructions

When you select the 'Standard Tax Clearance' option from the drop-down, you will be navigated to the application form.

You will be required to tick the 'Instructions' checkbox and click on the 'Next Step' button to apply for the Standard Tax Clearance Certificate.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for Tax Clearance - Form Number 400000000188 *Bula CORE*

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.
- Attach copy of CGT clearance certificate, if the source of funds is from sale of capital asset.
- Pay the due taxes as calculated for this application in order to help FRCS process this request.

☒ 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 be navigated to the 'Tax Clearance Type' section where the type will be defaulted to 'Standard Tax Clearance' type. This field cannot be edited.

You will click on the 'Continue to next step: Request Details' to proceed to the next section.

**FIJI REVENUE AND
CUSTOMS SERVICE** Request for Tax Clearance - Form Number 400000000188 *Bula CORE*

40%

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

APPLICATION FOR TAX CLEARANCE

Tax Clearance Type*

Standard Tax Clearance

CONTINUE TO NEXT STEP: "REQUEST DETAILS"

PREVIOUS STEP SAVE



Request Details

Details of Funds to be transferred

You need to enter the relevant details of funds to be transferred to the beneficiary in the 'Request Details' section.

- Method of Payment- You will have two options available in the drop-down to select from i.e. Net-off or Gross up.
- Country- This is the country of the beneficiary.
- Beneficiary Name.
- Beneficiary Type- You will have two options available in the drop- down to select from that is: Enterprise or Independent Individual.
- Beneficiary Tax ID- If "net off" is selected in the Method of Payment field than beneficiary ID is mandatory. If "gross up" is selected in the Method of Payment field than beneficiary ID is optional.
- Currency- This is the currency in which you want to remit the amount to the beneficiary.
- Total Amount.
- Exchange Rate.
- Total Amount Equivalent to FJD.



Amount equivalent to FJD will be calculated by multiplying amount transferred with exchange rate entered by you. In case no rate is entered, it will be converted based on the latest exchange rate maintained in the system. This amount will be displayed only and cannot be edited.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 230000013175 Bula JEKE

60%

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

DETAILS OF FUNDS TO BE TRANSFERRED

Method of payment[®] Country[®] Beneficiary Name[®] Beneficiary Type[®]

Gross-up New Zealand tom Hanks Enterprise

Beneficiary Tax ID

8989898989

Currency[®] Total Amount[®] Exchange Rate Amount Equivalent to FJD[®]

NZD 25,000.00 1.43000 35,750.00

NATURE OF PAYMENT

Do you have any payments approved by the Minister for Economy?

☐ Yes

Upload Discount Rate[®]

PREVIOUS STEP **UPLOAD DOCUMENT** ADD NOTES

Note: In the "exchange rate" field, you can enter the bank discount rate provided and upload evidence of discount rate. This is a mandatory attachment.



Nature of Payment

Under Nature of Payment- there is a leading question to determine if payment is granted exemption by the Minister.

If you select "Yes" to the question, " Do you have any payment approved by Minister for Economy?" you will be required to upload approval from the Minister. A new column will be displayed in the table below for "Minister's exempt rate". You will be required to enter the rate in the field provided only if the category and nature of payment attracts WHT.

If you select "No" to the question, " Do you have any payment approved by Minister for Economy?" tax will be calculated based on the normal rates.

Request for Tax Clearance - Form Number 230000013375

60%

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

NATURE OF PAYMENT

Do you have any payments approved by the Minister for Economy?

☒ Yes ☐ No

Approval from Minister^{*} **UPLOAD DOCUMENT** ?

Upload Discount Rate^{*} **UPLOAD DOCUMENT** ?

REFERENCE NO.	REFERENCE DATE	CATEGORY	NATURE OF PAYMENT	CURRENCY	AMOUNT	AMOUNT IN FJD	MINISTERS EXMP RATE
File	25/04/20	Interest	Overseas	NZD	25,000.00	35,750.00	
TOTAL					25,000.00	35,750.00	

ADD NATURE OF PAYMENT +

SOURCE OF FUNDS

SOURCE OF FUNDS	CURRENCY	AMOUNT	AMOUNT IN FJD	ATTACH EVIDENCE
Advance from Company	FJD	35,750.00	35,750.00	
TOTAL			35,750.00	

PREVIOUS STEP ADD NOTES

You need to enter the details for 'Nature of Payment' by clicking on 'Add Nature of Payment' button.

A blank row will be added where you need to furnish the following information:

- Reference number
- Reference date



- Category- Based on the category selected the liability of NRWT (Non-Resident Withholding) and VRC (VAT Reverse Charge) will be calculated in the next section.
- Nature of Payment- This drop-down will be filtered based on the category selected.
- Currency- This field will have defaulted to the currency selected in the previous section.
- Amount- You will declare the amount to be remitted for the particular type of category selected.
- Amount in FJD- The entered amount will be auto-converted to FJD.
- Total Amount- The total amount declared for all the categories should be equal to the total amount entered by you in the previous section.

Note: You need to attach relevant supporting evidence for each Nature of Payment selected.
You can also delete the row by clicking on the delete button.

FIJI REVENUE AND
CUSTOMS SERVICE

Request for Tax Clearance - Form Number 320000000167

Bula CORE

TAX CLEARANCE TYPE

REQUEST DETAILS

TAXES PAYABLE

DECLARATION

NATURE OF PAYMENT

REFERENCE NO.	REFERENCE DATE	CATEGORY	NATURE OF PAYMENT	CURRENCY	AMOUNT	AMOUNT IN FJD		
frcs6790	01/12/2015	Interest P.	Overseas	CHF	10,000.00	22,797.00		
frcs10384	02/12/2015	Payment f	Managem	CHF	10,000.00	22,797.00		
TOTAL					20,000.00	45,594.00		

ADD NATURE OF PAYMENT

PREVIOUS STEP

ADD NOTES

SAVE



Source of Funds

After entering Nature of Payment details, now you need to enter the details for 'Source of Funds' by clicking on 'Add another Source' button.

A blank row will be added where you need to furnish the following information:

- Source of Funds- This dropdown will be filtered based on the type of Taxpayer.
- Currency.
- Amount- The system shall convert the given amount into FJD based on the exchange rate entered by the taxpayer. in case no discount rate is entered by you, system will convert it based on the latest exchange rates maintained in the system. This amount should be equal or greater than the amount entered by you in the previous section.
- Amount in FJD is a non-editable field.

You need to attach the relevant supporting evidence for each Source of Fund selected.

You can delete the added row by clicking on the 'Delete' button.

Note: If amount transferred is less than 20,000 FJD, then "Source of Funds" screen will not be displayed.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 400000000188 Bula CORE

60%

TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

SOURCE OF FUNDS

SOURCE OF FUNDS	CURRENCY	AMOUNT	AMOUNT IN FJD	ATTACH EVIDENCE
Loan	CHF	20,000.00	46,374.00	
TOTAL			46,374.00	

ADD ANOTHER SOURCE +

PREVIOUS STEP SAVE



Bank in which funds are located

- After entering Source of Funds details, you need to enter the details for 'Bank in which Funds are located' by clicking on 'Add another Bank' button.
- You need to select the Bank in which funds are located.
- You need to attach the current bank statement for each bank selected.
- You can delete the added row by clicking on the 'Delete' button.

After entering all the mandatory and relevant details in 'Request Details' section, you need to click on "Continue to next step: Taxes Payable" to proceed to the next section.



FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 320000000167 *Bula CORE*

TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

BANK IN WHICH FUNDS ARE LOCATED*

BANK IN WHICH FUNDS ARE LOCATED* ATTACH CURRENT BANK STATEMENT

Bank of Baroda

ADD ANOTHER BANK +

CONTINUE TO NEXT STEP: "TAX PAYABLE"

PREVIOUS STEP ADD NOTES SAVE

Taxes Payable

The calculation of Tax Payable amount will depend on the payment method selected under the 'Details of funds to be Transferred' section.

- If you have selected the method of payment as 'Net-off', the taxable amount will be equal to the amount entered in 'Nature of Payment' section.
- If you have selected the method of payment as 'Gross-up', the taxable amount will be calculated based on the formula:
$$\text{<Taxable Amount>} = \text{<Amount in FJD>} * 100 / (100 - \text{<Tax Rate>})$$

You will be levied either NRWT rate or Double Tax Agreement (DTA) rate based on the category selected under 'Nature of Payment' section.

- If you have selected either 'Services' or 'Know-How /Royalty' category, DTA rates will be applicable for NRWT if it is lesser than the NRWT rates. The DTA rate will be levied based on the Country selected.
- If you have selected either 'Goods' or 'Others' category, no NRWT will be levied on such selected categories.
- For all other selected categories, NRWT will be applicable.



You will be levied VRC rate based on the category selected under 'Nature of Payment' section.

- If you have selected either 'Goods' or 'Interest' or 'Insurance (Personal Use)' or 'Services (Personal Use)' or 'Others', no VRC rate will be levied on such selected categories.
- For all other categories, VRC will be levied at 9% except for VAT Registered Persons.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 320000000167 *Bula CORE*

80%

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

TAXES PAYABLE

"PAYMENT CATEGORY"	TAXABLE AMOUNT (FJD)	VRC RATE (%)	VRC PAYABLE (FJD)	NRWT RATE (%)	NRWT PAYABLE (FJD)	TOTAL TAX PAYABLE
Interest Payn	22,797.00	0.00%	0.00	10.00%	2,279.70	2,279.70
Payment for :	22,797.00	9.00%	2,051.73	10.00%	2,279.70	4,331.43
TOTAL	45,594.00		2,051.73		4,559.40	6,611.13

This is an estimated tax liability based on information provided by you and is liable for assessment by FRCS.

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE

After confirming all the details displayed in the 'Taxes Payable' section, you need to click on "Continue to Next Step: Declaration"

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 320000000167 *Bula CORE*

80%

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

TAXES PAYABLE

"PAYMENT CATEGORY"	TAXABLE AMOUNT (FJD)	VRC RATE (%)	VRC PAYABLE (FJD)	NRWT RATE (%)	NRWT PAYABLE (FJD)	TOTAL TAX PAYABLE
Interest Payn	22,797.00	0.00%	0.00	10.00%	2,279.70	2,279.70
Payment for :	22,797.00	9.00%	2,051.73	10.00%	2,279.70	4,331.43
TOTAL	45,594.00		2,051.73		4,559.40	6,611.13

This is an estimated tax liability based on information provided by you and is liable for assessment by FRCS.

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE



Declaration

If you are an individual taxpayer, your Full Name will be pre-populated on the declaration section.

You need to select the 'Declaration checkbox' to enable the 'Submit' button and submit the Tax Clearance Certificate request.

The screenshot shows the 'Declaration' section of a 'Request for Tax Clearance' form. The header includes the service logo, name, and form number (400000000190). A progress bar at the top right shows '100%'. A navigation bar contains five icons: 'TAX CLEARANCE TYPE', 'REQUEST DETAILS', 'TAXES PAYABLE', and 'DECLARATION' (which is highlighted). Below the navigation bar, the form displays the taxpayer's name 'Sunny1 Kapoor' and the 'Lodgement Date: 04/09/2019'. A declaration checkbox is checked, with the text 'I declare that the information in this application is true and correct in every detail.' and a warning below it: 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' At the bottom, there are three buttons: 'PREVIOUS STEP', 'SUBMIT', and 'SAVE'. Red arrows point to the declaration checkbox and the 'SUBMIT' button.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 400000000190 Bula Sunny1 100%

TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

Name: Sunny1 Kapoor
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

- If you are a non-individual taxpayer, you need to enter an individual TIN and select the designation of the individual submitting the application.
- Full Name will be populated based on the entered TIN.



- You will select the 'Declaration checkbox' to enable the 'Submit' button

The screenshot displays the 'Request for Tax Clearance' form (Form Number 400000000188) in the 'Bula CORE' system. The form is at the 'DECLARATION' step, indicated by a blue circle with a checkmark in the progress bar. The progress bar shows 100% completion. The form fields include:

- TIN:** 2900004296 (with a red arrow pointing to the field)
- Designation:** Director (with a red arrow pointing to the dropdown menu)
- Name:** linda decker
- Lodgement Date:** 04/09/2019
- Declaration:** ☒ I declare that the information in this application is true and correct in every detail. (with a red arrow pointing to the checkbox)
- Footer:** IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

The bottom navigation bar contains three buttons: 'PREVIOUS STEP' (blue), 'SUBMIT' (green, with a red arrow pointing to it), and 'SAVE' (blue).



- If you have pending/overdue Filing Obligations or Payment Obligations, then a warning message will be displayed indicating you that your application may get rejected due to non-compliance.
- You can close the warning message by clicking on the 'Close' button.

The screenshot shows the TPOS application form with a warning message overlay. The overlay has a title bar 'View Messages' with a close button (X) on the right. A red arrow points to this close button. The message contains two warning items, each with a red triangle icon and text: 'You have overdue payment obligations. Your application may be rejected unless these are cleared.' and 'You have overdue filing obligations. Your application may be rejected unless these are cleared.' The background form includes the Fiji Revenue and Customs Service logo, a progress bar at 80%, and fields for TIN (2900040562), Company Secretary, Full Name (CHITRA), and Lodgement Date (19/12/2019). There is a declaration checkbox and a 'SUBMIT' button.



Acknowledgement Page

After clicking on the “Submit” button an 'Acknowledgement' screen will appear with the Reference Number and Download Acknowledgement button.

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



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Taxpayer Resubmits the Standard 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 by clicking on the 'Download' button.

FIJI REVENUE AND CUSTOMS SERVICE My Documents Bula CORE

Core
core@gmail.com

FILING OBLIGATIONS FORMS IN PROGRESS
PAYMENT OBLIGATIONS CORRESPONDENCE
REQUESTS CHANGE OF CIRCUMSTANCES
ENGAGEMENT OF TAX AGENT DEREGISTER

Correspondence Type	Date	
Std/Migr/Btc Acknowledgement Letter	05/09/2019	↓
Std/Migr/Btc Missing Info Letter	05/09/2019	↓
Std/Migr Approval & TCC	05/09/2019	↓

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

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

Core.
+6795723623
ashwini.sanap@inveni
o-solutions.com

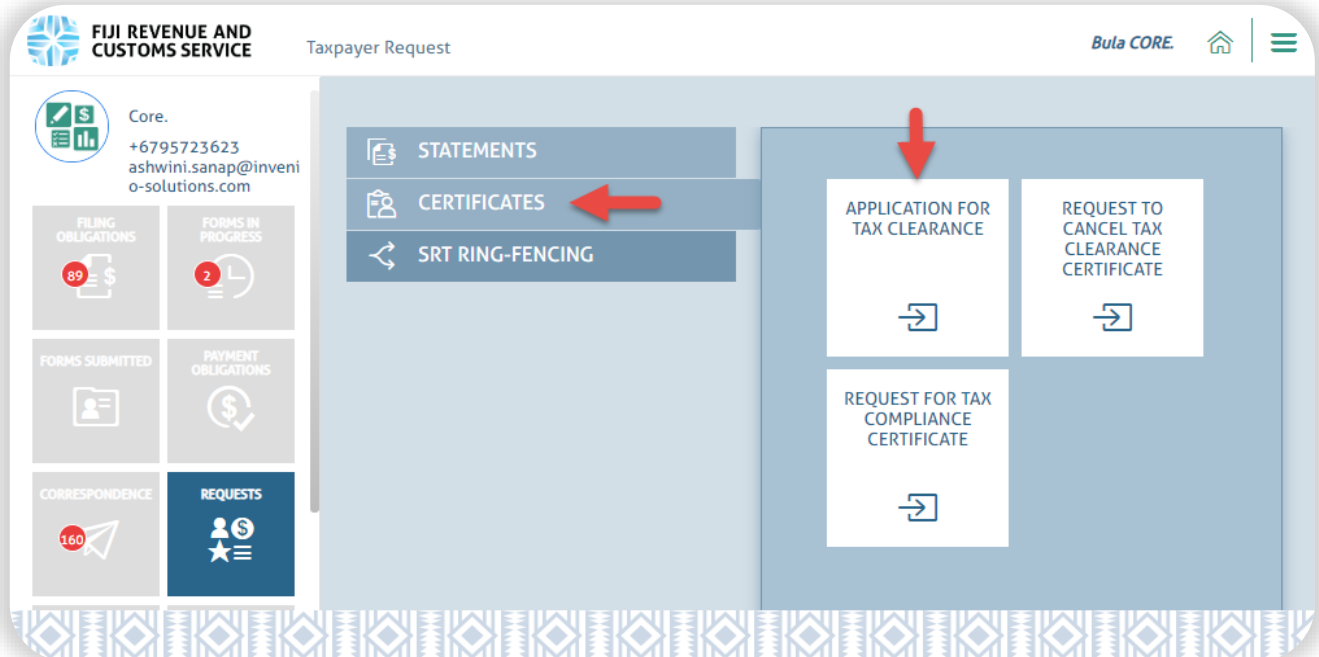
TIN: 2900042656
Issue Date: 19/12/2019

- > Entity Details
- > ID Details
- > Relationships
- > Mailing Address
- > Bank Details

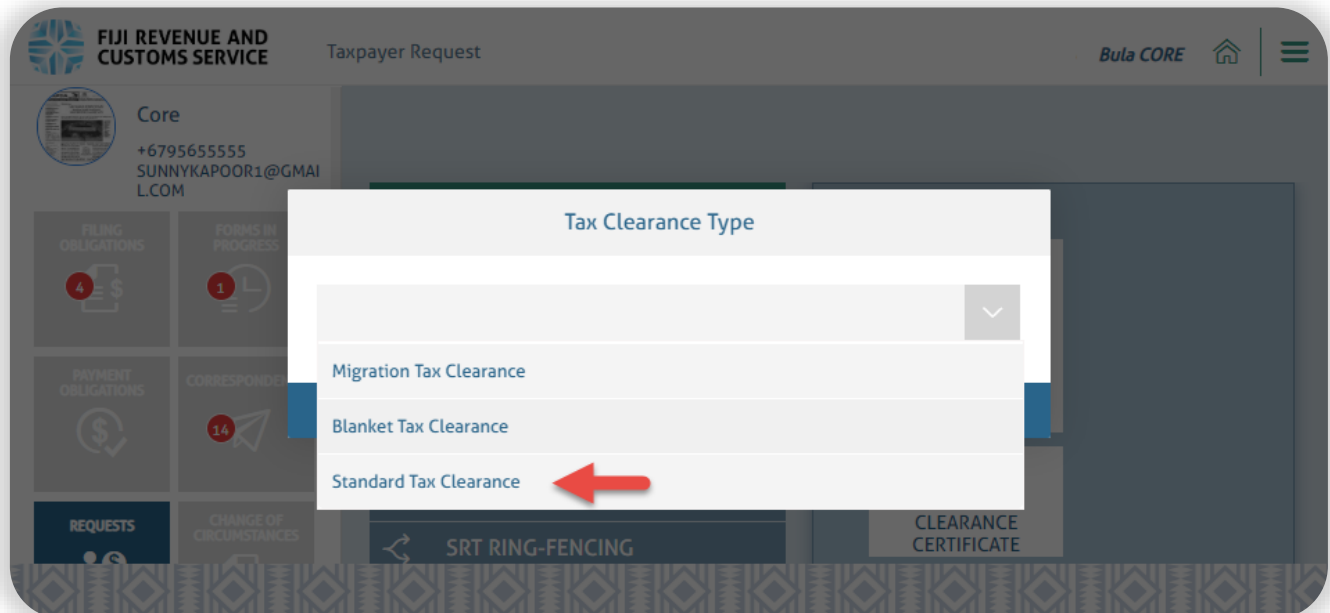
FILING OBLIGATIONS FORMS IN PROGRESS FORMS SUBMITTED
PAYMENT OBLIGATIONS CORRESPONDENCE REQUESTS



- From the available categories, you need to click on "Certificates".
- After clicking on Certificates, you need to click on "Application For Tax Clearance" tile.



- You need to select the "**Standard Tax Clearance**" option and click on the 'OK' button to open the Standard Tax Clearance application form which was rejected by the Tax Officer.





- Standard Tax Clearance form will be open in an edit mode and you can make required changes.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 320000000167 Bula CORE.

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

SOURCE OF FUNDS

SOURCE OF FUNDS	CURRENCY	AMOUNT	AMOUNT IN FJD	ATTACH EVIDENCE
Business Operations	CHF	20,000.00	45,594.00	
TOTAL			45,594.00	

[ADD ANOTHER SOURCE](#)

BANK IN WHICH FUNDS ARE LOCATED*

BANK IN WHICH FUNDS ARE LOCATED*	ATTACH CURRENT BANK STATEMENT
Bank of Baroda	

PREVIOUS STEP ADD NOTES

After confirming all the details displayed in the 'Taxes Payable' section, you need to click on "Continue to Next Step: Declaration".

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 320000000167 Bula CORE.

INSTRUCTIONS TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

TAXES PAYABLE

"PAYMENT CATEGORY"	TAXABLE AMOUNT (FJD)	VRC RATE (%)	VRC PAYABLE (FJD)	NRWT RATE (%)	NRWT PAYABLE (FJD)	TOTAL TAX PAYABLE
Interest Payn	22,797.00	0.00%	0.00	10.00%	2,279.70	2,279.70
Payment for !	22,797.00	9.00%	2,051.73	10.00%	2,279.70	4,331.43
TOTAL	45,594.00		2,051.73		4,559.40	6,611.13

This is an estimated tax liability based on information provided by you and is liable for assessment by FRCS.

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES



You need to select the 'Declaration' checkbox to enable the 'Submit' button and submit the tax clearance certificate request.

FIJI REVENUE AND CUSTOMS SERVICE Request for Tax Clearance - Form Number 400000000216 Bula CORE 100%

TAX CLEARANCE TYPE REQUEST DETAILS TAXES PAYABLE DECLARATION

TIN* 2900004296 Designation* Chief Financial Officer

Full Name: linda decker
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

When clicking on the "Submit" button an 'Acknowledgement' screen will appear with the Reference Number and Download Acknowledgement button.

FIJI REVENUE AND CUSTOMS SERVICE Bula CORE

DONE!
Please quote the reference number
400000000216 when making payment to FRCS
or to the bank.

☒ ☐