

# Request for Recognition of Approved Fund

*User Manual*



**FIJI REVENUE AND  
CUSTOMS SERVICE**



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## Basic Information

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The CEO of FRCS may certify an employer-provided fund as an “approved fund” under Section 3 (1) and (2) of the Income Tax Act 2015.

Contributions made by taxpayers to non-approved funds are not deductible in the calculation of the taxpayers’ chargeable income. The trustees and the managers of an employer-provided fund may request for ‘Recognition of Approved Fund’.

The request for recognition of approved fund application will go through an internal approval process before the final decision is made.

This user manual also covers the Revocation process. Non-individuals holding valid certification on "Approved Fund" can use the certification number to revoke their certificate.

The applicant is required to submit all the necessary information and may also be required to provide additional information and/or documents upon request.

Note: The "Requests" tile is made visible only for non-individual taxpayers.



# Request for Recognition of Approved Fund from Taxpayer

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## Log In

- The user needs 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 the taxpayer needs to click on login button after entering valid user credentials.

FIJI REVENUE AND  
CUSTOMS SERVICE

Log In

User ID \*  
ACTIVAPVT772

Password \*  
\*\*\*\*\*

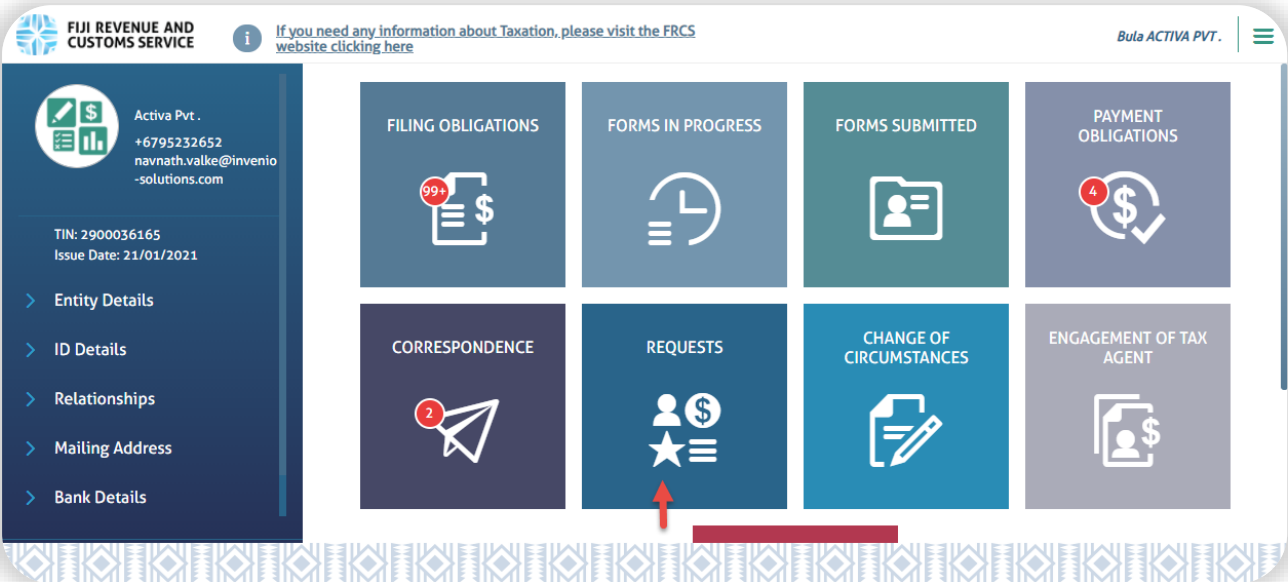
LOG IN

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

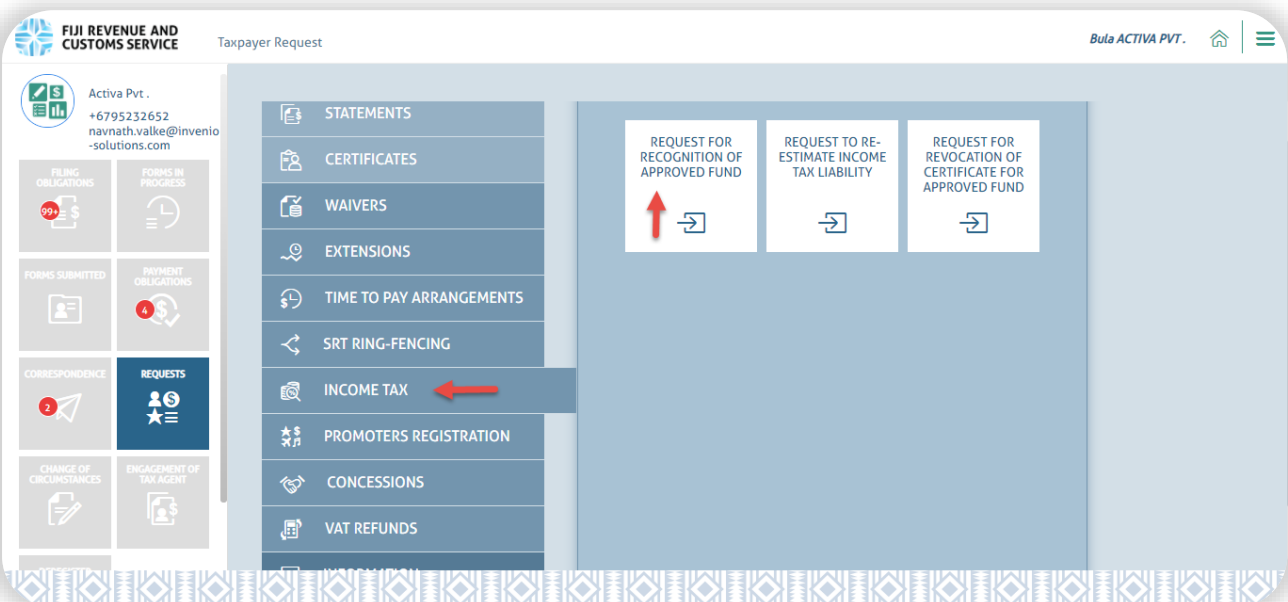
New User?  
SIGN UP



- After successful Login, dashboard will be displayed where taxpayer will click on "Requests" tile.



- After clicking on 'Requests' tile, different requests are displayed.
- User needs to click on 'Income Tax' tab and will select the "Request for Recognition of Approved Fund" tab to proceed further.





## Instruction Page

- User needs to check the instruction checkbox and click on “continue to next step: “Fund Details” button to proceed further.

**FIJI REVENUE AND  
CUSTOMS SERVICE** Request for Recognition of Approved Fund *Bula ACTIVA PVT.*

0%

**INSTRUCTIONS** FUND DETAILS FUND SCOPE DECLARATION

- The applicant may be required to provide further information or documents.
- The CEO is required to give the applicant written notice of the decision on the application.
- A certification remains in force until withdrawn by the CEO.
- The trustee or manager of an approved employer-provided fund is required to notify the CEO if it no longer satisfies the certification conditions. Such notice must be filed within five working days of the change occurring.
- A certification will be cancelled if the CEO is satisfied that a fund no longer satisfies or substantially satisfies the requirements for certification, and the cancellation takes effect from the date specified in the notice.

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

**CONTINUE TO NEXT STEP: "FUND DETAILS"**

ADD NOTES SAVE



## Fund details

- If the response to the question “Is the fund an employer-provided fund?” is “Yes” then these fields will be enabled.
  - Name of the fund.
  - Proposed commencement date.
  - What is the purpose of establishing this irrevocable trust?

**FIJI REVENUE AND CUSTOMS SERVICE** Request for Recognition of Approved Fund *Bula ACTIVA PVT.*

25%

**INSTRUCTIONS** **FUND DETAILS** **FUND SCOPE** **DECLARATION**

Is The Fund An Employer-Provided Fund? ☒ Yes ☐ No

Name Of The Fund<sup>a</sup>

Proposed Commencement Date<sup>a</sup>

What is the purpose of establishing this irrevocable trust?

☐ The provision of benefits to members of the fund in the event of the retirement or permanent disability of the member.

☐ The provision of benefit to dependents of a member in the event of death of the member.

☐ Others

CONTINUE TO NEXT STEP: "FUND SCOPE"

PREVIOUS STEP ADD NOTES SAVE



- If the response to the question “Is the fund an employer-provided fund” is “No” then it will display an error message “You are not eligible to be recognised as an approved fund for the purposes of the Income Tax Act 2015”.

The screenshot displays the 'Request for Recognition of Approved Fund' form in the TPOS system. The form is titled 'Request for Recognition of Approved Fund' and shows a progress bar at 25%. The form is divided into four sections: INSTRUCTIONS, FUND DETAILS, FUND SCOPE, and DECLARATION. The 'FUND DETAILS' section is currently active. A question is displayed: 'Is The Fund An Employer-Provided Fund'. Below the question, there is a dropdown menu with the option 'CONTINUE TO NEXT STEP: "FUND'.

An error message is displayed in a modal box over the form. The message reads: 'Error' followed by 'You are not eligible to be recognised as an approved fund for the purposes of the Income Tax Act 2015'. A 'CLOSE' button is located at the bottom of the modal box.

The bottom of the form features a navigation bar with the following options: 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE'.





- Enter the name of fund.

**FIJI REVENUE AND CUSTOMS SERVICE** Request for Recognition of Approved Fund *Bula ACTIVA PVT.*

25%

**INSTRUCTIONS** **FUND DETAILS** **FUND SCOPE** **DECLARATION**

Is The Fund An Employer-Provided Fund? ☒ Yes ☐ No

Name Of The Fund\* For covid 2019 help @ government for medicine

Proposed Commencement Date\* DD/MM/YYYY

What is the purpose of establishing this irrevocable trust?

☐ The provision of benefits to members of the fund in the event of the retirement or permanent disability of the member.

☐ The provision of benefit to dependents of a member in the event of death of the member.

☐ Others

**PREVIOUS STEP** **ADD NOTES** **SAVE**

- Select the proposed commencement date.

**FIJI REVENUE AND CUSTOMS SERVICE** Request for Recognition of Approved Fund *Bula ACTIVA PVT.*

25%

**INSTRUCTIONS** **FUND DETAILS** **FUND SCOPE** **DECLARATION**

Is The Fund An Employer-Provided Fund? ☒ Yes ☐ No

Name Of The Fund\* For covid 2019 help @ government for medicine

Proposed Commencement Date\* 02/02/2021

What is the purpose of establishing this irrevocable trust?

☐ The provision of benefits to members of the fund in the event of the retirement or permanent disability of the member.

☐ The provision of benefit to dependents of a member in the event of death of the member.

☐ Others

**PREVIOUS STEP** **ADD NOTES** **SAVE**



- User can select the purpose of establishing this irrevocable trust by selecting the checkbox in front of the options below:
  - The provision of benefits to members of the fund in the event of retirement or permanent disability of the member.
  - The provision of benefits to dependents of a member in the event of the death of the member
  - Others.



- If User selects the checkbox “others” for the purpose of establishing this irrevocable trust, then “Add details for others” will be enabled.

- User needs to click on “continue to next step: -Fund Scope” button to proceed further.



## Fund Scope

- User needs to select 'EMPLOYMENT PROVIDED FUND SCOPE' from the options by selecting the checkbox.

**FIJI REVENUE AND CUSTOMS SERVICE** Request for Recognition of Approved Fund Bula ACTIVA PVT.

50%

**INSTRUCTIONS** **FUND DETAILS** **FUND SCOPE** **DECLARATION**

**EMPLOYMENT PROVIDED FUND SCOPE**  
Please select the relevant scope of this employer-provided fund

☒ The fund is established by the employer under irrevocable trusts.(i.e.it is an indefinitely continuing fund)

☒ Membership of the fund is confined to the employees of the employer who established the fund or employees of an associate of the employer who established the fund

☒ The fund can accept contributions only from the employer,employees of the employer, and employees of an associate of the employer

☐ Members of the fund have been fully informed their rights to receive benefits from the fund

☐ The rights of the members and dependents to receive benefits from the funds in respect of employer and member contributions, and income /naccruing thereon,

**PREVIOUS STEP** **ADD NOTES** **SAVE**

- User needs to click on save button to attach the mandatory document.

**FIJI REVENUE AND CUSTOMS SERVICE** Request for Recognition of Approved Fund - Form Number 230000011311 Bula ACTIVA PVT.

50%

**INSTRUCTIONS** **FUND DETAILS** **FUND SCOPE** **DECLARATION**

cost of all assets of the fund. These are referred to as "in-house assets"

☐ The fund is not permitted, under the governing rules of the fund, to lend monies to members or dependents of members of the fund

☐ The amount of the fund is not in excess of the amount necessary benefits having regard to contributions reasonably expected to be /nmade to, and income reasonable expected to be earned by, the fund in the succeeding years

**Trust Deed\*** **Supporting Documents\***

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

**CONTINUE TO NEXT STEP: "DECLARATION"**

**PREVIOUS STEP** **ADD NOTES** **SAVE**



- Taxpayer needs to attach the mandatory documents “Trust Deed and Supporting Documents”.

FIJI REVENUE AND CUSTOMS SERVICE Request for Recognition of Approved Fund - Form Number 230000011311 Bula ACTIVA PVT.

50%

INSTRUCTIONS FUND DETAILS FUND SCOPE DECLARATION

cost of all assets of the fund. These are referred to as "in-house assets"

☐ The fund is not permitted, under the governing rules of the fund, to lend monies to members or dependents of members of the fund

☐ The amount of the fund is not in excess of the amount necessary benefits having regard to contributions reasonably expected to be /nmade to, and income reasonable expected to be earned by, the fund in the succeeding years

Trust Deed\* Supporting Documents\*

UPLOAD DOCUMENT ? ?

CONTINUE TO NEXT STEP: "DECLARATION"

CLOSE

Upload successful

PREVIOUS STEP ADD NOTES SAVE

- Taxpayer needs to click on “continue to next step: Declaration” button to proceed further.

FIJI REVENUE AND CUSTOMS SERVICE Request for Recognition of Approved Fund - Form Number 230000011311 Bula ACTIVA PVT.

50%

INSTRUCTIONS FUND DETAILS FUND SCOPE DECLARATION

cost of all assets of the fund. These are referred to as "in-house assets"

☐ The fund is not permitted, under the governing rules of the fund, to lend monies to members or dependents of members of the fund

☐ The amount of the fund is not in excess of the amount necessary benefits having regard to contributions reasonably expected to be /nmade to, and income reasonable expected to be earned by, the fund in the succeeding years

Trust Deed\* Supporting Documents\*

UPLOAD DOCUMENT ? ?

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE



## Declaration Page

- For non-individual taxpayer, user needs to enter individual TIN, select the designation and check the declaration checkbox to enable the submit button.

**FIJI REVENUE AND  
CUSTOMS SERVICE** Request for Recognition of Approved Fund - Form Number 230000011311 *Bula ACTIVA PVT.*

75%

INSTRUCTIONS FUND DETAILS FUND SCOPE DECLARATION

TIN\* Designation\*

2900029961 Accountant

Full Name: CLAUDIYA FRENCH  
Lodgement Date: 09/02/2021

☒ 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



- User needs to click on submit button to submit the form.

FIJI REVENUE AND CUSTOMS SERVICE Request for Recognition of Approved Fund - Form Number 230000011311 Bula ACTIVA PVT. 75%

INSTRUCTIONS FUND DETAILS FUND SCOPE DECLARATION

TIN\* 2900029961 Designation\* Accountant

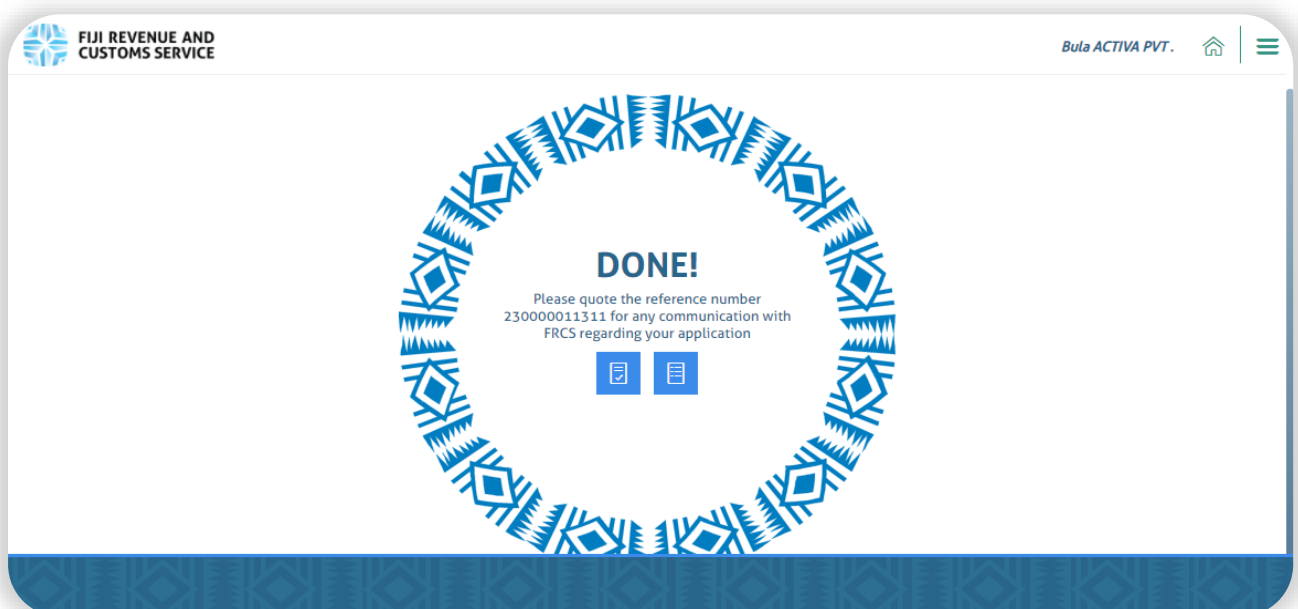
Full Name: CLAUDIYA FRENCH  
Lodgement Date: 09/02/2021

☒ 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

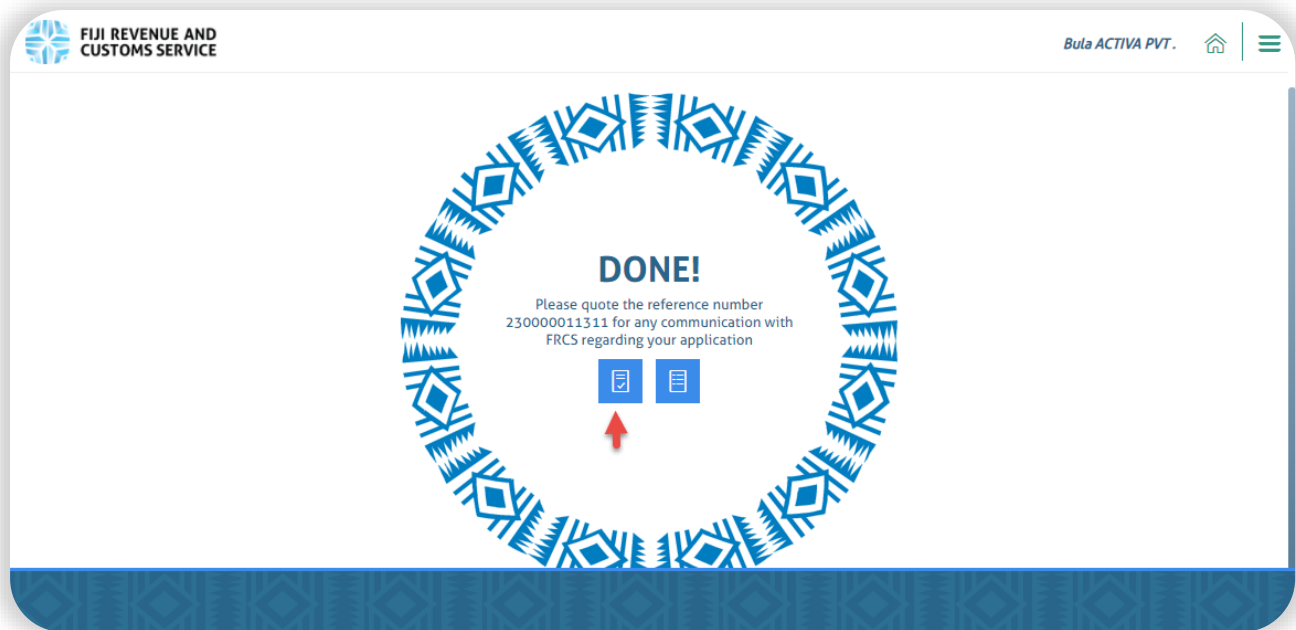
- After clicking on submit button the form gets submitted successfully and an acknowledgment page will be displayed
- Issuance of certificate will be done manually after internal approval process.





## Acknowledgment page

- User can download the acknowledgment letter by clicking on below button.







# Request for Revocation of Approved Fund from Taxpayer

## Log in

- The user needs 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 the taxpayer needs to click on login button after entering valid user credentials

FIJI REVENUE AND  
CUSTOMS SERVICE

Log In

User ID <sup>Ⓢ</sup>

ALEXA785

Password <sup>Ⓢ</sup>

LOG IN

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

New User?

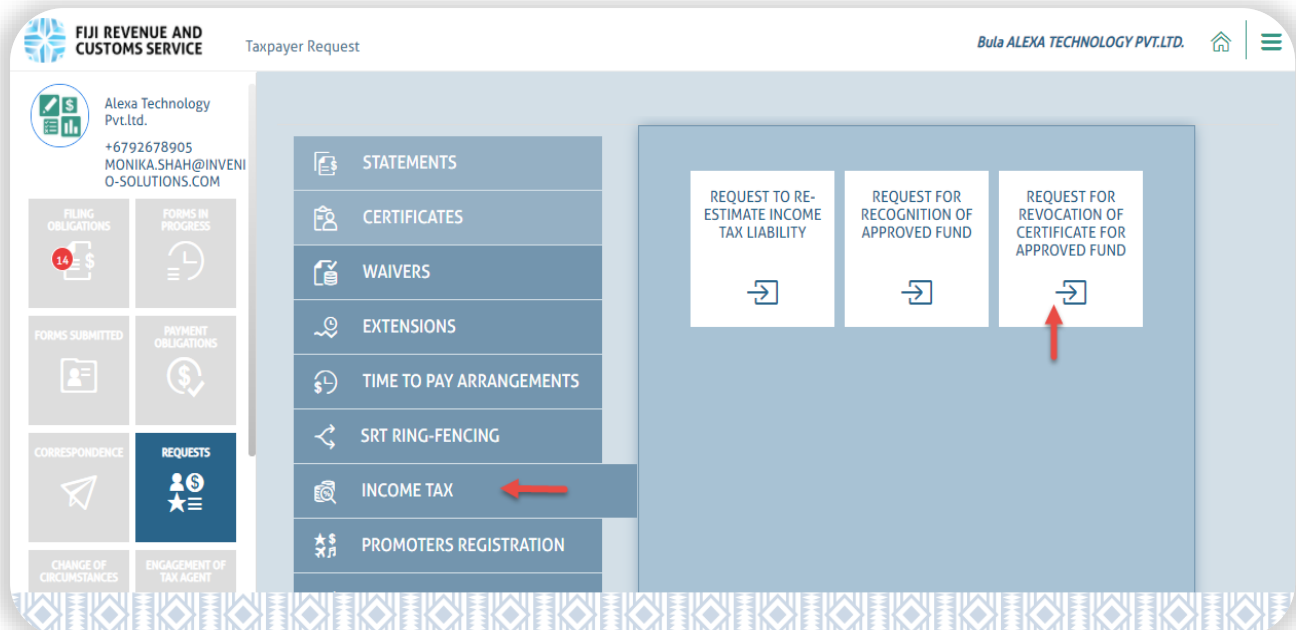
SIGN UP



- After successful Login, dashboard will be displayed where taxpayer will click on "Requests" tile.



- After clicking on 'Requests' tile, different requests are displayed.
- User needs to click on the income tax tab and select the "Request for Revocation of Certificate for Approved Fund" tab to proceed further.





## Instruction Page

- User needs to check the instruction checkbox and click on “continue to next step: “Reason for revocation” button to proceed further.

The screenshot shows the 'Instructions' step of a web application. The header includes the 'FIJI REVENUE AND CUSTOMS SERVICE' logo, the title 'Request for Revocation of Approved Fund', and the user name 'Bula ALEXA TECHNOLOGY PVT.LTD.'. A progress bar at the top shows 0% completion. Below the header, there are three tabs: 'INSTRUCTIONS' (active), 'REASON FOR REVOCATION', and 'DECLARATION'. The main content area lists five instructions regarding the cancellation of an approved fund. At the bottom, there is a checkbox labeled 'I declare that I have read and understood the above instructions.' which is checked. Below this, there is a green button labeled 'CONTINUE TO NEXT STEP: "REASON FOR REVOCATION"'. A red arrow points to the checkbox, and another red arrow points to the green button. The footer contains 'ADD NOTES' and 'SAVE' buttons.

## Reason for Revocation

- User needs to enter valid certificate reference number.

The screenshot shows the 'Reason for Revocation' step of the web application. The header is the same as the previous screen, but the progress bar now shows 33% completion. The 'REASON FOR REVOCATION' tab is active. The main content area has a heading 'REASON FOR REVOCATION'. Below this, there are two input fields: 'Certificate Reference Number\*' and 'Reason for Revocation\*'. The first field contains the value '230000011330' and has a red arrow pointing to it. The second field is a dropdown menu with 'SELECT' and a downward arrow. Below these fields, there is a section for 'Supporting Documents' with an 'UPLOAD DOCUMENT' button and a help icon. At the bottom, there is a green button labeled 'CONTINUE TO NEXT STEP: "DECLARATION"'. A red arrow points to the 'Certificate Reference Number' field. The footer contains a 'PREVIOUS STEP' button, 'ADD NOTES', and 'SAVE' buttons.



- User can select the reason for revocation from the options below:
  - Fund no longer satisfies the conditions in Section 3(1) of the Income Tax Act 2015.
  - Fund no longer substantially satisfies the conditions in Section 3(1) of the Income Tax Act 2015.
  - Cease operating as an approved fund.
  - Other.

The screenshot shows the 'Request for Revocation of Approved Fund' form. At the top, the header includes the Fiji Revenue and Customs Service logo, the title 'Request for Revocation of Approved Fund', and the provider 'Bula ALEXA TECHNOLOGY PVT.LTD.' with a home icon and a menu icon. Below the header is a progress bar showing 33% completion. The form is divided into three main sections: 'INSTRUCTIONS', 'REASON FOR REVOCATION', and 'DECLARATION'. The 'REASON FOR REVOCATION' section is active. It contains a 'Certificate Reference Number\*' field with the value '230000011330' and a 'Reason for Revocation\*' dropdown menu. The dropdown menu is open, showing four options: 'Fund no longer substan' (partially visible), 'Fund no longer satisfies the conditions in Section 3(1) of the Income Tax Act 2015', 'Fund no longer substantially satisfies the conditions in Section 3(1) of the Income Tax Act 2015', and 'Cease operating as an approved fund'. Below the dropdown is an 'Other' option. To the left of the dropdown is a 'Supporting Documents' section with an 'UPLOAD DOCUMENT' button and a question mark icon. At the bottom of the form is a 'CONTINUE TO NEXT STEP : "DECLARATION"' button. The footer of the form includes a 'PREVIOUS STEP' button, an 'ADD NOTES' button, and a 'SAVE' button.

FIJI REVENUE AND  
CUSTOMS SERVICE

Request for Revocation of Approved Fund

Bula ALEXA TECHNOLOGY PVT.LTD.

33%

INSTRUCTIONS

REASON FOR REVOCATION

DECLARATION

REASON FOR REVOCATION

Certificate Reference Number\*

230000011330

Reason for Revocation\*

Fund no longer substan

Fund no longer satisfies the conditions in Section 3(1) of the Income Tax Act 2015

Fund no longer substantially satisfies the conditions in Section 3(1) of the Income Tax Act 2015

Cease operating as an approved fund

Other

Supporting Documents

UPLOAD DOCUMENT

CONTINUE TO NEXT STEP : "DECLARATION"

PREVIOUS STEP

ADD NOTES

SAVE



- If the user selects the “Other” option as reason for revocation, then “Provide details” field will be enabled for the user to enter the details for revocation.

The screenshot shows the 'Request for Revocation of Approved Fund' form. The progress bar indicates 33% completion. The 'REASON FOR REVOCATION' step is active. The 'Certificate Reference Number' is 230000011330. The 'Reason for Revocation' dropdown is set to 'Other', and the 'Provide details' text area is enabled with the placeholder 'Type here'. Below this is the 'Supporting Documents' section with an 'UPLOAD DOCUMENT' button. At the bottom, there is a 'CONTINUE TO NEXT STEP: "DECLARATION"' button and a navigation bar with 'PREVIOUS STEP', 'ADD NOTES', and 'SAVE' buttons.

- User needs to click on save button to save the form in draft.

This screenshot shows the same form as the previous one, but with the 'Reason for Revocation' dropdown set to 'Fund no longer satisfi...'. The 'Provide details' field is now disabled. A red arrow points to the 'SAVE' button in the bottom right corner of the navigation bar, indicating that the user should click it to save the form in draft.



- User can attach relevant supporting documents by clicking on 'Supporting documents' button.

- After filling all the mandatory details under the Reason for Revocation section, user will click on "continue to next step: Declaration" button to proceed further.



## Declaration Page

- For non-individual taxpayer, user needs to enter individual TIN, select the designation and check the declaration checkbox to enable the submit button.

FIJI REVENUE AND CUSTOMS SERVICE Request for Revocation of Approved Fund - Form Number 230000011331 67% Bula ALEXA TECHNOLOGY PVT.LTD.

INSTRUCTIONS REASON FOR REVOCATION DECLARATION

TIN\* 2900029961 Designation\* Director

Full Name: CLAUDIYA FRENCH  
Lodgement Date: 10/02/2021

☒ 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

- User needs to click on submit button to submit the form.

FIJI REVENUE AND CUSTOMS SERVICE Request for Revocation of Approved Fund - Form Number 230000011331 67% Bula ALEXA TECHNOLOGY PVT.LTD.

INSTRUCTIONS REASON FOR REVOCATION DECLARATION

TIN\* 2900029961 Designation\* Director

Full Name: CLAUDIYA FRENCH  
Lodgement Date: 10/02/2021

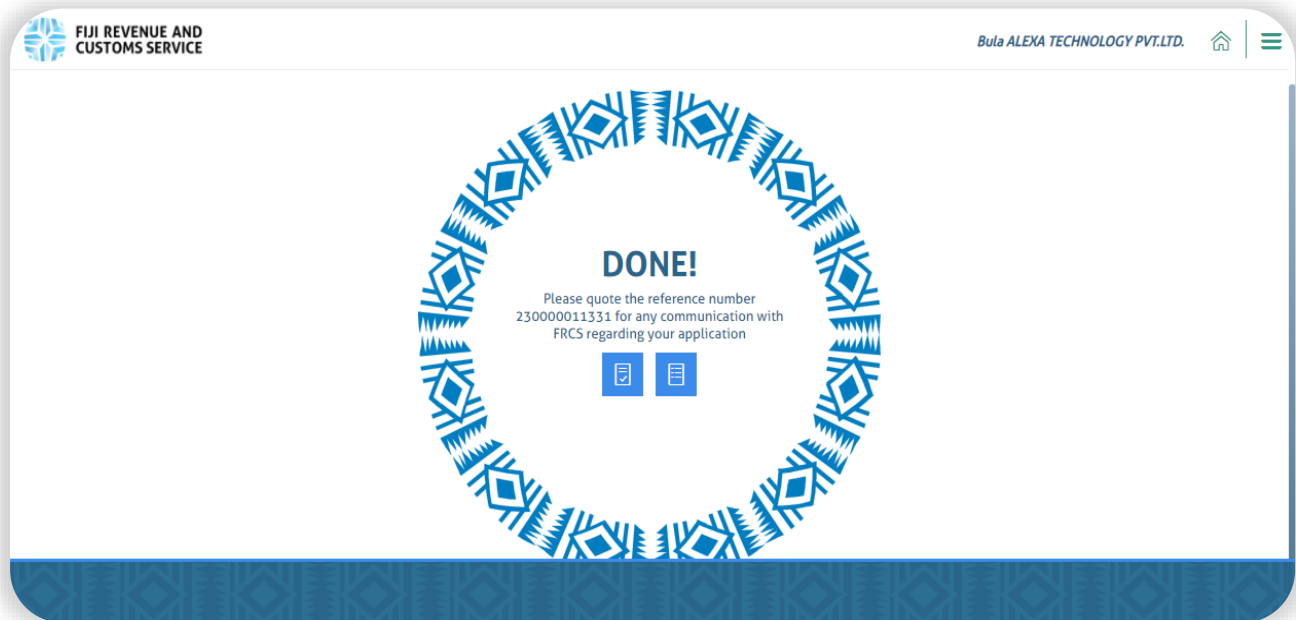
☒ I declare that the information in this application is true and correct in every detail.

IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP SUBMIT ADD NOTES SAVE



- After clicking on the submit button the form gets submitted successfully and acknowledgment page will be displayed.



## Acknowledgment page

- User can download the acknowledgment letter by clicking on below button.

