FIJI REVENUE AND CUSTOMS SERVICE

# Taxpayer Online Service
# Filing a Tax Return: VAT

# USER MANUAL

v1.1

FIJI REVENUE AND CUSTOMS SERVICE

# Table of Contents

# Basic Information

This document covers the initial filing process & amendments for Value Added Tax (VAT) returns. Taxpayers liable for VAT can now access the FRCS Taxpayer Online Services portal (TPOS), login to their taxpayer dashboard and proceed to lodge their tax returns for the period(s) which are due or overdue.

All self-assessed returns when submitted by the taxpayer through TPOS, will be automatically processed in the SAP Tax Revenue Management system (TRMS) and the liability will be posted to the taxpayer's account. On the other hand, all amended returns lodged by the taxpayers will go through an approval process. The amended return will trigger as a work item to the inbox of the relevant reviewing officer. The officer is expected to review the amended return and provide comments to his or her superior which will help them make their decision either to approve or reject the amendment. Once approved by the superior, the amended return will be processed, and the amended liability will be posted in the taxpayer's account.

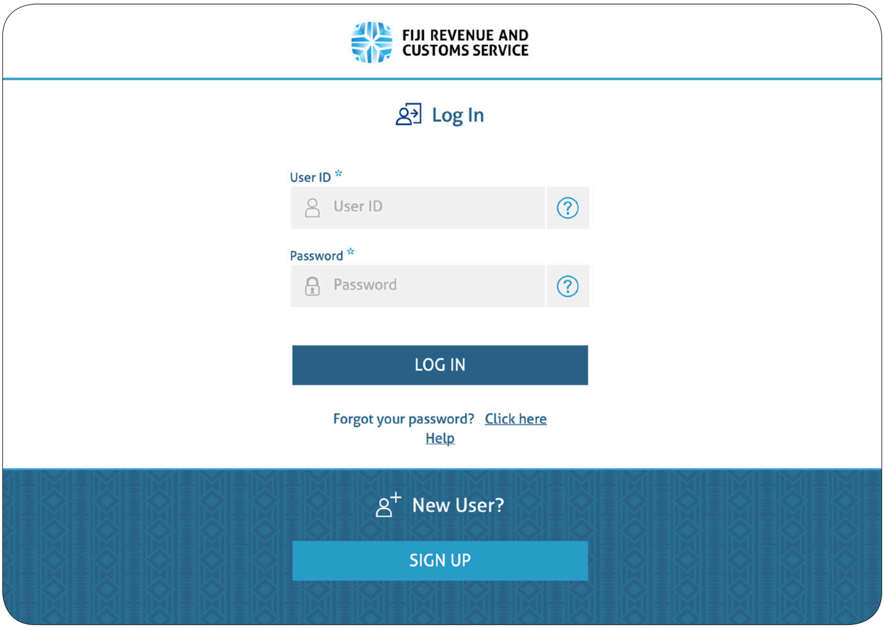
In addition to taxpayer amendments, FRCS can also initiate amendments if they find any discrepancies in the returns self-assessed by the taxpayers. FRCS officers are expected to access the return which they wish to amend, provide the reason and then proceed to amend the values retrieved on the return. Once the amendment is complete, it will trigger for approval to a superior who can either approve or reject the amendment if they see fit. Only approved amendments will be processed and posted to the taxpayer's account.

FIJI REVENUE AND CUSTOMS SERVICE

# TPOS Log-in

- The user needs to access the Taxpayer Online Service (TPOS) portal from the FRCS website (https://www.frcs.org.fj) or via this link https://www.eservices.frcs.org.fj/tpos.

- To learn more about the TPOS sign-up process, refer to the TPOS Sign-up Process Manual.



# Filing Returns

- Once a user has successfully logged into TPOS, the taxpayer dashboard screen will appear. Filing obligations are created automatically and are visible to the taxpayer through TPOS.

- To view filing obligations, select or click on the "Filing Obligations" tile. All filing obligations and their status can be viewed under this tile.

- You can use the Status field to streamline the returns you would like to view.

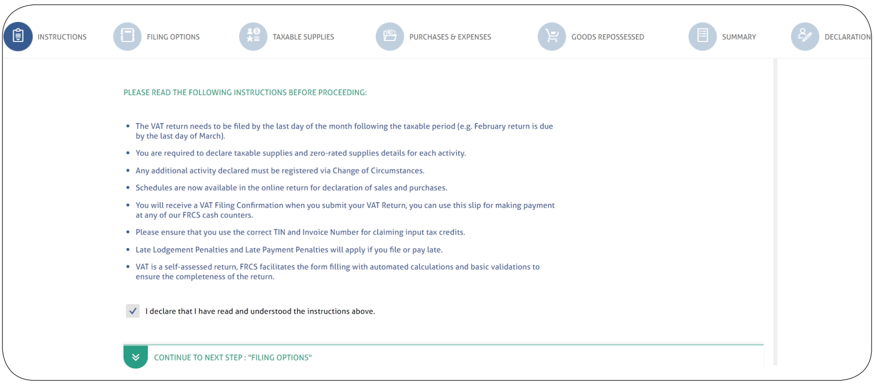
- Taxpayers can file a Nil Return or a Payable Return. Returns are filed in chronological order. If you have 3 outstanding returns for February, April and May 2019, you will need to file the February return first before the April return can be filed. Likewise, the May return cannot be filed unless the February and April returns are filed first.

# Filing a NIL Return

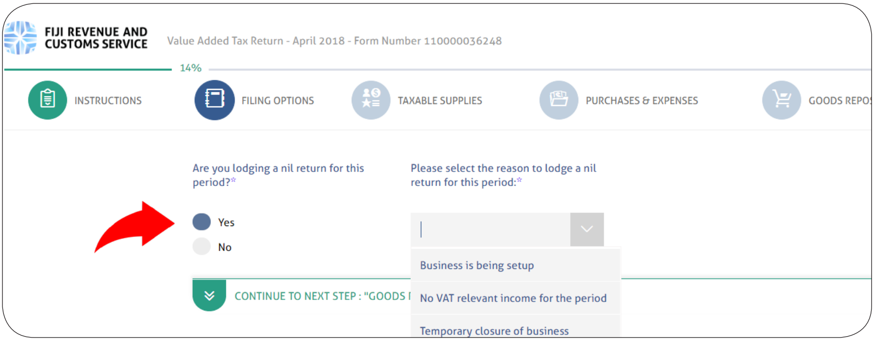
- Select the return you would like to file by clicking on the Tax Return, Period, Status or Arrow key. For this example, we will select the overdue return of April 2018.


- The first step in filing a return is the taxpayer's declaration which is a set of instructions advising the taxpayer of the importance of providing accurate information with supporting documents where relevant, automation features, etc.

- Once the declaration is checked, the taxpayer can proceed to the next section of the return by clicking on "Continue to Next Step: Filing Options". Before moving to the next step, your file is automatically saved. A form bundle number or filing obligation number is created (110000036248). You can use this reference number to follow up with FRCS on any queries pertaining to this return.

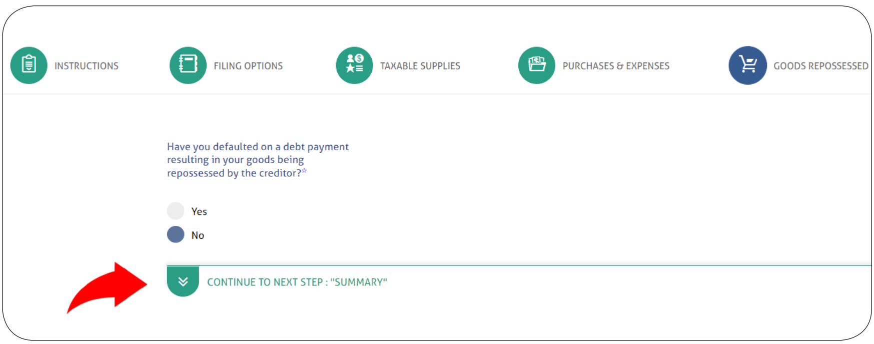


- The taxpayer will be prompted with a question on lodging a nil return for this period. Select Yes. This will prompt another pop-up box to appear i.e. the taxpayer will need to select a reason to lodge a nil return. There are a standard set of reasons to choose from. You will receive an error message if you try to continue to the next step without selecting a reason.

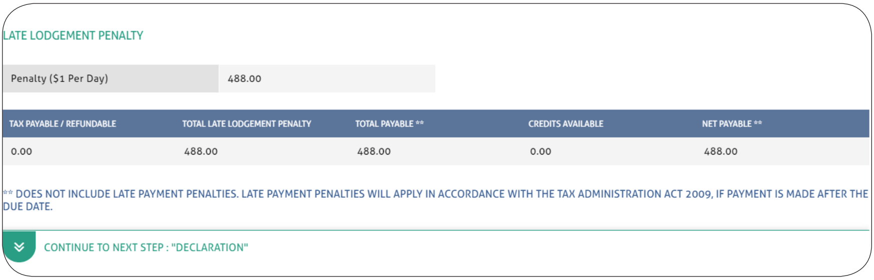



- Once this step is complete, click on "Continue to Next Step: Goods Repossessed". You will be asked to confirm if you have defaulted on a debt payment resulting in goods being repossessed. If you select No, you can click on "Continue to Next Step: Summary". If you select Yes, this will open up a table where you will be required to enter repossession details. It is important to know the TIN of your creditor as this will need to be entered before you can continue.

- Once this step is complete, you can continue to the next step - Summary. The summary is an outline of all information selected or entered in the earlier steps.



- The Summary will also display any financial liabilities owing. If this is an overdue return, late lodgment penalties will apply. In our example we selected an overdue return so these penalties will. The penalty is automatically calculated ($1 per day) and cannot be changed.


LATE LODGEMENT PENALTY

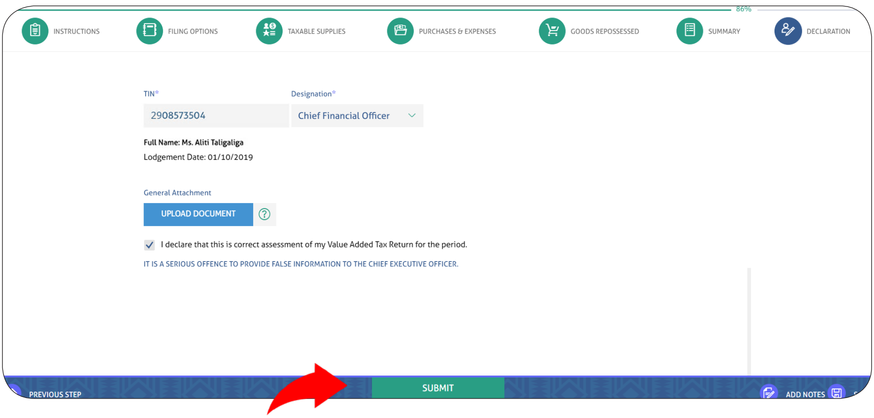
| | |
|---|---|
| Penalty ($1 Per Day) | 488.00 |

| TAX PAYABLE / REFUNDABLE | TOTAL LATE LODGEMENT PENALTY | TOTAL PAYABLE ** | CREDITS AVAILABLE | NET PAYABLE ** |
|---|---|---|---|---|
| 0.00 | 488.00 | 488.00 | 0.00 | 488.00 |

** DOES NOT INCLUDE LATE PAYMENT PENALTIES. LATE PAYMENT PENALTIES WILL APPLY IN ACCORDANCE WITH THE TAX ADMINISTRATION ACT 2009, IF PAYMENT IS MADE AFTER THE DUE DATE.

CONTINUE TO NEXT STEP : "DECLARATION"

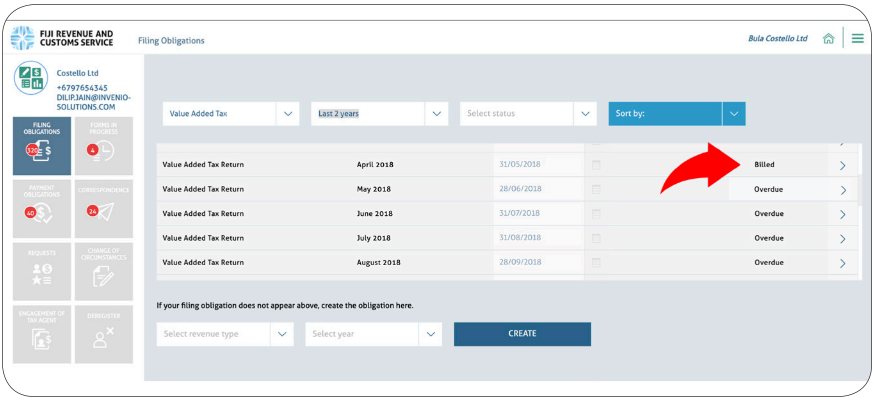
- The final step is the Declaration which is a confirmation from the authorized representative that the tax return has been correctly assessed for the period. The taxpayer will need to enter the TIN and designation of the authorized representative before clicking the declaration box. Once the TIN is updated, the system will automatically validate if the correct TIN has been entered. If it is correct, the taxpayer's name will be prepopulated. You also have the option to upload any attachment that will support your return. After these details are entered



- a Submit popup will appear. Click on Submit to complete the process.

- A confirmation message will appear to advise that a confirmation has been emailed to your email address. You can exit to the homepage or continue filing returns.


- Once a return is filed, you can view the updated status from the Filing Obligations tile. The status should change from "Overdue" to "Billed". Other tiles will also be updated:
  - **Correspondences (confirmation of filing)**
  - **Payment obligations (late lodgment penalty as this was an overdue return)**



# Filing a Payable Return

- For this example, we will select the next return that is overdue i.e. May 2018. Select the return from the Filing Obligations tile on the dashboard.

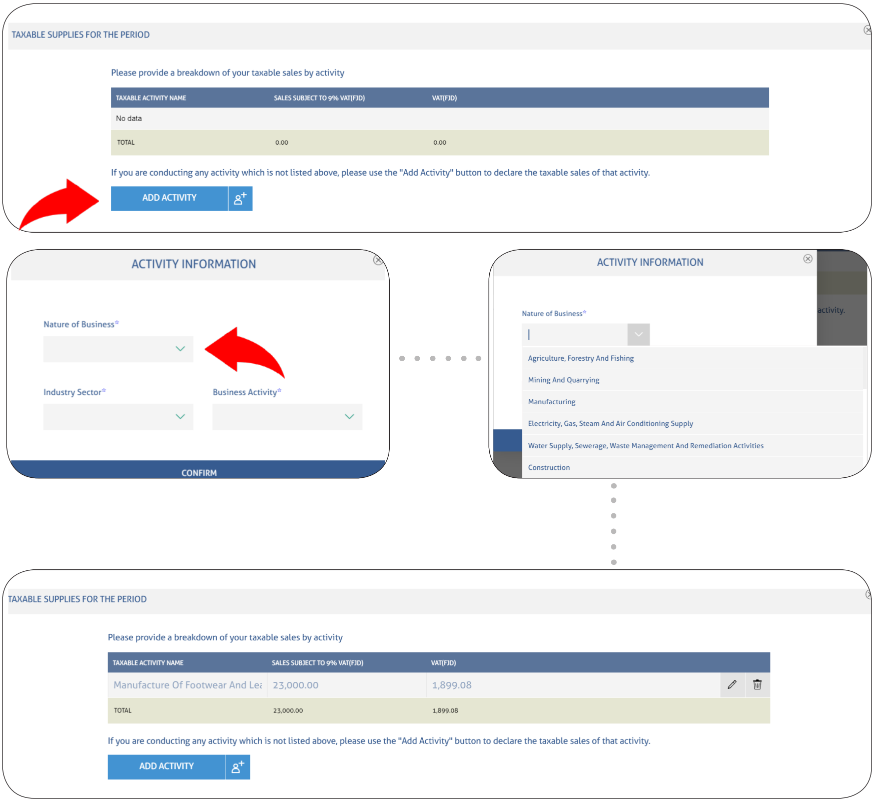
| | | | |
|---|---|---|---|
| Value Added Tax Return | April 2018 | Billed | > |
| Value Added Tax Return | May 2018 | Overdue | > |

- Similar to filing a nil return, the first step starts with the Instructions. Once the declaration is checked, the taxpayer can proceed to the next section of the return by clicking on "Continue to Next Step: Filing Options". Your file is automatically saved when continuing to the next step and a new form number or filing confirmation number is created. A different number is created for each return that is filed.

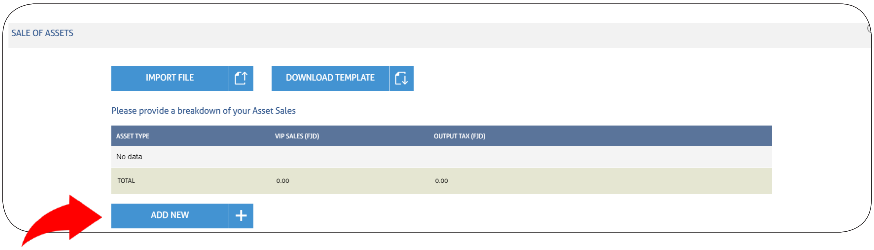
- The taxpayer will be prompted with a question on lodging a nil return for this period. Select No. This will open up different categories of sales or supplies. You will need to select the categories that apply to you. Selecting a category opens up a schedule where more detailed data pertaining to that category can be entered.

| DESCRIPTION | AMOUNT FJD |
|---|---|
| Taxable supplies for the period (excluding sales of assets and zero-rated supplies) | 0.00 |
| Sale of Assets | 0.00 |
| Sales of zero-rated supplies | 0.00 |
| Sales of exempt supplies | 0.00 |
| Sales of supplies subject to VAT at 9% | 0.00 |
| Output Tax | 0.00 |
| Output Adjustments | 0.00 |
| Total VAT charged on Taxable Supplies | 0.00 |

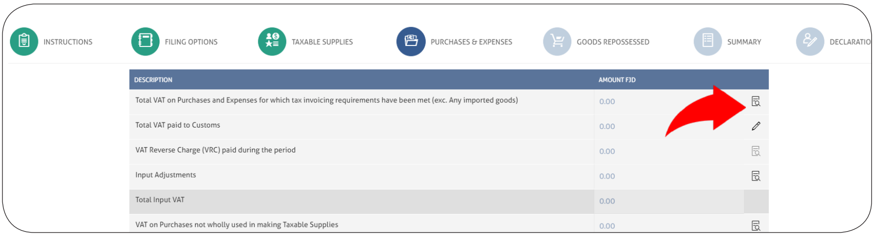
- For this example, we will update the Taxable Supplies for the period, Sale of Assets categories. Select the first category (Taxable Supplies). You can add more than activity. Clicking on Add Activity allows you to update the nature of business, industry sector and business activity. Click Confirm once you have completed these updates.



- Select the next category "Sale of Assets". You have the option to download the template or add data directly into the table. If you are importing an Excel file, it should be in the same format as the template. Click Confirm after adding data into the relevant fields.




- Once data is entered in all relevant fields, click on "Continue to Next Step: Purchases & Expenses". A list of expense categories will be shown. You will need to select the categories that apply to you. Selecting a category opens up a schedule where more detailed data pertaining to that category can be entered.




- For this example, we will select the first category (Total VAT on Purchases & Expenses for which tax invoicing requirements have been met). You have the option to download the template or add data directly into the table. If you are importing an Excel file, it should be in the same format as the template. Click Confirm after adding data into the relevant fields. This will take you back to the main categories page. Click on "Continue to Next Step: Goods Repossessed". Follow the same process in this step that was described in the "Filing a Nil Return" example.

- The final step is the Declaration which is a confirmation from the authorized representative that the tax return has been correctly assessed for the period. Any relevant attachments can be uploaded in this step. The process to complete this step is the same as the steps when filing a nil return. After these details are entered, click on Submit to complete the process.

- A confirmation message will appear to advise that a confirmation has been emailed to your email address. You can exit to the homepage or continue filing returns.


- Once a return is filed, you can view the updated status from the Filing Obligations tile. The status should change from "Overdue" to "Billed".

- Other tiles will also be updated:
  - **Correspondences (confirmation of filing)**
  - **Payment obligations**
- The Payment Obligations tile will display the tax assessment figure and penalties separately.

| | | | | | |
|---|---|---|---|---|---|
| Value Added Tax | May 2018 | Amendment By Taxpayer | 1,956.88 | 28/06/2018 | Overdue |
| Value Added Tax | May 2018 | Late Lodgement Penalty 20% | 391.38 | 28/06/2018 | Overdue |
| Value Added Tax | May 2018 | Late Lodgement Penalty 5% | 1,467.66 | 28/06/2018 | Overdue |
| Value Added Tax | May 2018 | Late Payment Penalty 5% | 1,369.82 | 30/09/2019 | Overdue |
| Value Added Tax | May 2018 | Late Payment Penalty 25% | 489.22 | 30/09/2019 | Overdue |

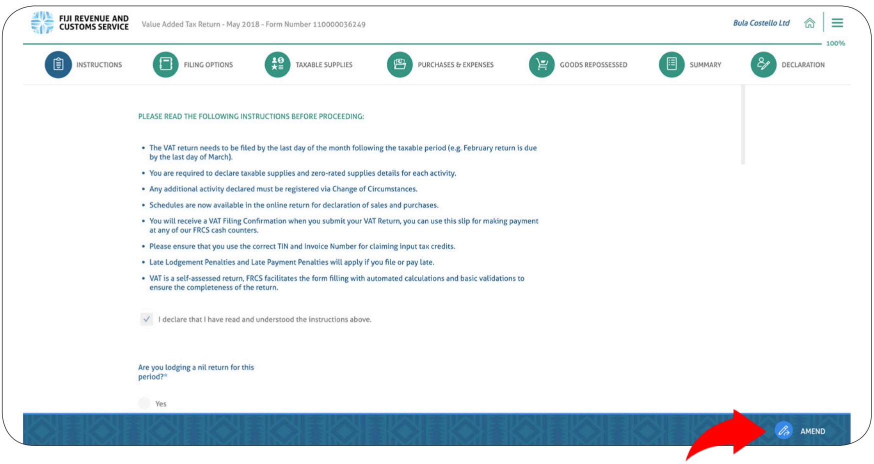
# Amendment by Taxpayer

- Taxpayers may amend filed returns which are in "Billed" status. Amendments can be made in the following situations:
  1. **Change a Nil return to Payable return or vice versa**
  2. **Amend any of the financial value or beneficiary fields**
  3. **Change the accountable representative**

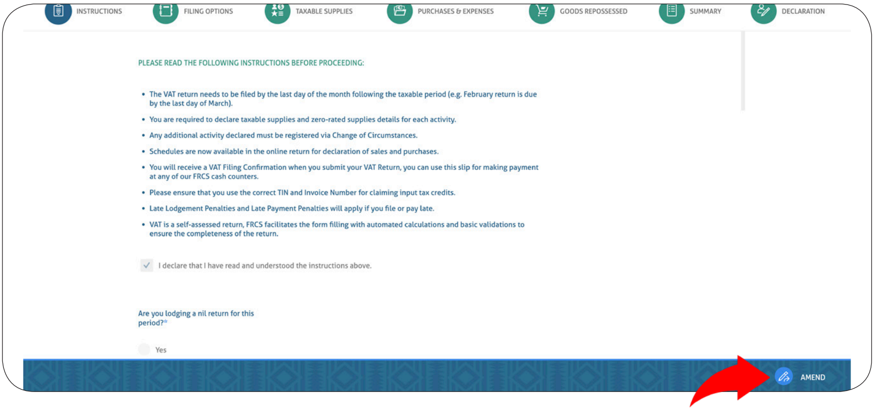
- It is very important that returns are carefully screened before filing. This is emphasized in the **"Instructions"** and **"Declaration"** steps in the filing process.

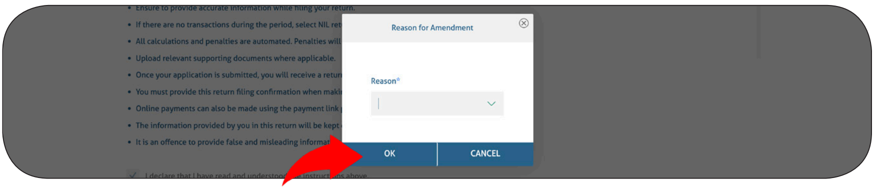
- For this example, we will select the May 2018 return that was earlier filed as a payable return.

- Once selected, the VAT return form will appear in display mode with an "Amend" button in the footer.



- Click on the Amend button. A pop-up message will appear requesting you to provide a reason for the amendment. You cannot proceed until a reason is selected. Select the reason from the drop down box and click Ok.




- This will make the return editable. Make the necessary changes and click submit. The process ends with a confirmation notice which is sent to your email address.

- You can check the updated status through the dashboard on the homepage. Updates will be made under:
  - **Filing obligations tile – view updated returns**
  - **Correspondences tile – view confirmation notices**
  - **Payments tile only if there is a change in liability**

- If your amended return is approved/not approved by FRCS, you will receive a notice through email. This will also appear on the correspondences tile.