



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service (TPOS) User Guide



**Corporate Income Tax
Company (Taxpayer)**

Version: 1

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Many thanks for your interest in this User Guide!

The information in this guide is based on the functionality that has been made available on FRCS Taxpayer Online Service (TPOS) portal at the time of its publication. It is designed to provide documentation to the Fijian taxpayer community who will consume these online services on a regular basis. This manual includes a description of the portal functions and capabilities, contingencies and alternate modes of operation, and step-by-step procedures for system access and use.

FRCS TPOS is a strategic digital initiative by FRCS aimed at enhancing the functionality and user friendliness of our online services. Your feedback in this regard is highly appreciated.

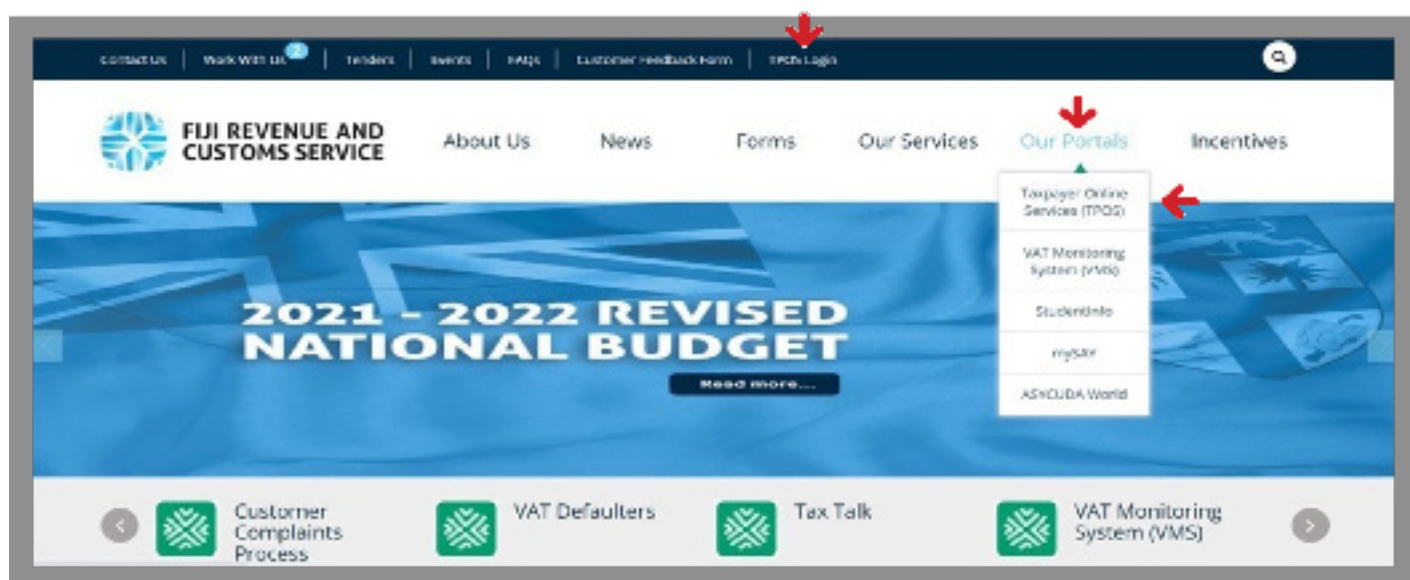
Please note that functionalities can be enhanced and changed from this process documentation without any written notification. The changes are updated regularly and will be published accordingly.

Basic Information

Corporate Income Tax return is applicable to Non – individual taxpayers which includes Companies, Co-operative societies, Estates, Trusts and Partnerships. This document explains Corporate Income Tax Company filing for tax year 2022. Initial filing are self-assessed returns which means that return will be automatically processed and posted to your account. Amendment of returns will go through an approval process.

Logging in to TPOS

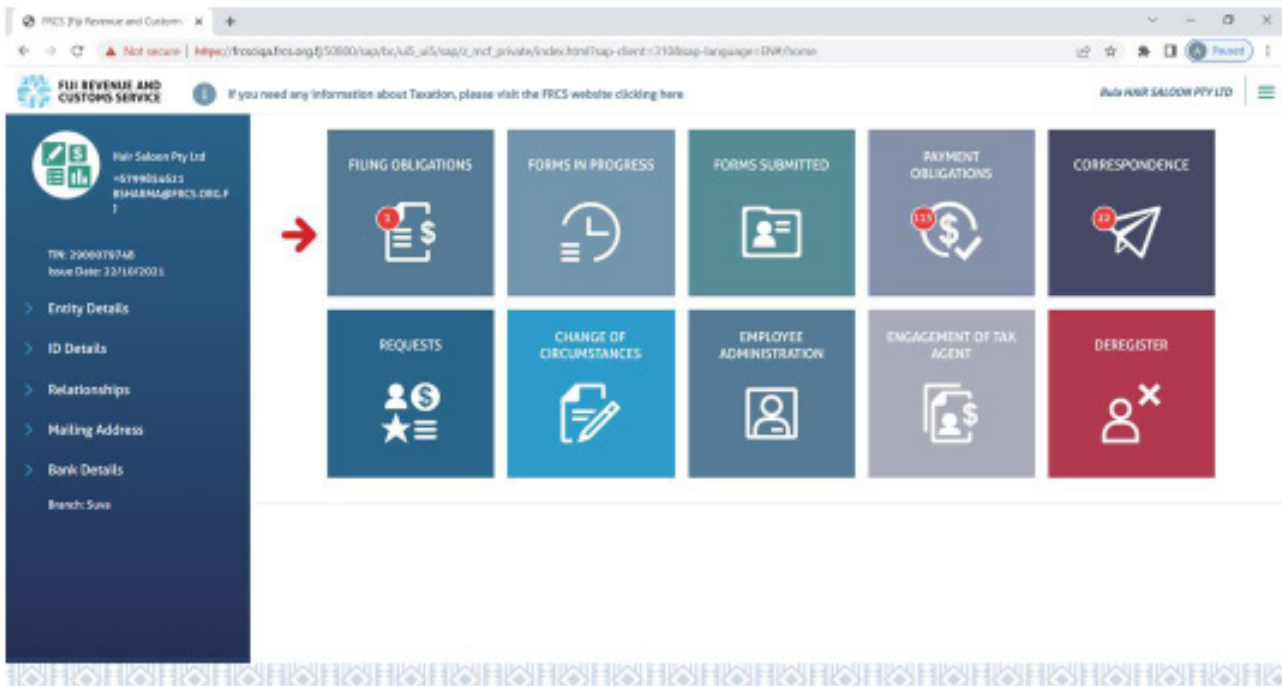
When you go to our website www.frsc.org.fj, you will see a link to the TPOS portal. When you click on the link, you will be directed to the portal. Alternatively, you can go to the portal directly by typing the following URL in your browser: <https://tpos.frsc.org.fj/taxpayerportal>.



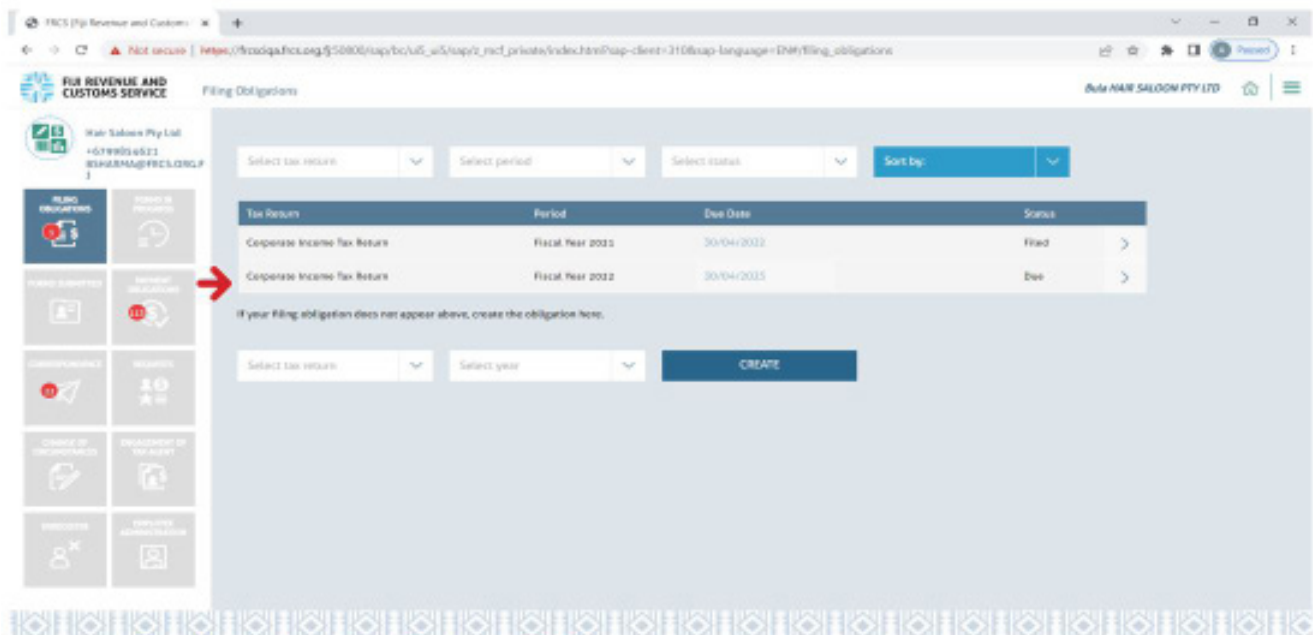
Company Income Tax Filing (Taxpayer) – Login

You will need to login using the **credentials obtained** during the sign - up process.

After successful login to the dashboard, the following tiles will be available. You are required to **click** on 'Filing Obligations' tile.



All your filing obligations will be displayed. You can choose your Corporate Income Tax Return by selecting from "Select tax return" tab and also select the "period" you want to file.



Taxpayer Initial Filing

On the 'Filing Obligations' screen, click on the return you want to file. You will be navigated to a screen showing a set of instructions. In order to proceed, **you must tick the checkbox** to indicate that you have **read and understood the instructions**.

Instructions

FRS Revenue and Customs Service Corporate Income Tax Return - Fiscal Year 2022

Instructions

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING

- The information required on your Income Tax Return have been customized based on your circumstances.
- Some lines on the return can be input directly, whereas others will be populated based on the information you input in a supporting schedule.
- You may submit supporting documents other than the mandatory ones, which you believe would support your Income Tax assessment.
- As per Section 81A of the Tax Administration Act 2008, a tax return in the approved form completed and filed electronically by a taxpayer is a self-assessment return even if the form includes pre-filled information provided by the CEO or the calculation of the tax payable or any other amount is made electronically as information is inserted into the form.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act 2008 will apply if you file or pay late.

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

☒ CONTINUE TO NEXT STEP - "DETERMINATION OF EXEMPTION"

On clicking "Continue to Next Step", you will be navigated to "Determination of Full Exemption" section.

Determination of full exemption

If the exemption is applied and approved then you need to answer the question, "Is all your income fully exempt for tax purpose". If answered "Yes" you will be required to enter the **exemption reason from the drop down** and enter the **"Net Total Exempt Income"** amount. You also need to upload the **Financial Statements** and click **"Continue to Next Step: Summary."**

FRS Revenue and Customs Service Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459

Determination of Full Exemption

Is all your income fully exempt for tax purpose?

☒ Yes ☐ No

Please select the exemption reason:

Net Total Exempt Income: 0.00

Financial Statements:

☒ CONTINUE TO NEXT STEP - "SUMMARY"

FRS Revenue and Customs Service Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459

Determination of Full Exemption

Is all your income fully exempt for tax purpose?

☒ Yes ☐ No

Please select the exemption reason:

Exempt Entities
Exempt Interest
Exempt Dividend
Provident & Pension Funds
Social Policy Exemptions
Others

Net Total Exempt Income: 0.00

☒ CONTINUE TO NEXT STEP - "SUMMARY"

If you select the exempt reason as "Others" then enter details.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 Bula HAIR SALOON PTY LTD

INSTRUCTIONS DETERMINATION OF EXEMPTION SUMMARY DECLARATION

DETERMINATION OF FULL EXEMPTION

Is all your income fully exempt for tax purpose? *

☒ Yes ☐ No

Please select the exemption reason: *

Others

Net Total Exempt Income

0.00

Financial Statements *

UPLOAD DOCUMENT ?

Enter details *

Type here

PREVIOUS STEP ADD NOTES SAVE

Nil Return Filing

If you answer the question **"Is all your income fully exempt for tax purpose?"** as **"No"** then nil return question will be enabled. You need to answer the question **"Are you lodging a NIL return for this tax year?"** If your answer is **"Yes"** then you will be required to select a reason from the drop down. You also need to upload the **Financial Statements** and click **"Continue to Next Step:Summary"**.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 Bula HAIR SALOON PTY LTD

INSTRUCTIONS DETERMINATION OF EXEMPTION SUMMARY DECLARATION

DETERMINATION OF FULL EXEMPTION

Is all your income fully exempt for tax purpose? *

☐ Yes ☒ No

Are you lodging a NIL return for this tax year? *

☒ Yes ☐ No

Please select reason *

Business being set up

Temporary closure of business

Dormant

Others

Financial Statements *

UPLOAD DOCUMENT ?

CONTINUE TO NEXT STEP: "SUMMARY"

PREVIOUS STEP ADD NOTES SAVE

Payable Return Filing

If you are filing a payable return, then you need to answer the question **"Are all your income fully exempt for tax purpose?"** as **"No"**. You also need to select **"No"** for the related question **"Are you Lodging a Nil return for this tax year"** then you need to click **"Continue to Next Step: Financial Statements"**.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 10100009459 Bula HAIR SALOON PTY LTD

10%

INSTRUCTIONS DETERMINATION OF EXEMPTION FINANCIAL STATEMENTS INTERNATIONAL DEALINGS NON-ALLOWABLE DEDUCTIONS ALLOWABLE DEDUCTIONS LOSSES CARRIED FORWARD

DETERMINATION OF FULL EXEMPTION

Is all your income fully exempt for tax purpose? *

☐ Yes
☒ No

→ Are you lodging a NIL return for this tax year? *

☐ Yes
☒ No

→ **CONTINUE TO NEXT STEP : "FINANCIAL STATEMENTS"**

PREVIOUS STEP ADD NOTES SAVE

Financial Statements

This section captures the details of your Financial Statements. The four sub - sections are:

1. Income statement- Some of the items from the Income Statement will have separate schedule to be filled and their total balances would be displayed on the statement.

1.1 Total Sales is the summation of domestic sales and export sales.

1.2 The following fields on the Income Statement are "direct input" fields which must be non-negative:

- ◇ Opening Stock: - It will only be a direct input in the first return, all following returns it will be prepopulated from previous year.
- ◇ Total Purchases
- ◇ Closing Stock: - closing stock amount should not be greater than the sum of opening stock and purchases.
- ◇ Operating Expenses
- ◇ Management Fees
- ◇ Royalty Expense
- ◇ Interest Expenses
- ◇ Repair And Maintenance Expense
- ◇ Salaries And Wages
- ◇ Other Expense
- ◇ Rental Income
- ◇ Royalty Income
- ◇ Dividend Income
- ◇ Other Income

1.3 Cost of Goods sold is calculated automatically by the system and is in display mode. The Cost of Goods sold is computed as followed:

Opening Stock + Total Purchases - Closing Stock

1.4 Total Gross Income is calculated automatically by the system and is in display mode.

The Total Gross profit is computed as followed:

Total Sales = Cost of goods sold - Cost of Sales

1.5 Total Expenses is calculated automatically by the system and is in display mode.

The Total expenses is computed as followed:

Operating Expenses + Management Fees + Royalty Expense + Interest Expenses + Repair and Maintenance Expense + Salaries and Wages + Other Expense

1.6 Non-Operating Income is calculated automatically by the system and is in display mode.

The Non-Operating Income is computed as followed:

Interest Income + Rental Income + Net Farming Income + Royalty Income + Dividend Income + Other

Income

1.7 Net profit Before Tax (NPBT) is calculated automatically by the system and is in display mode. The Net profit Before Tax (NPBT) computed as followed:

Gross Profit - Total expenses + Non-Operating Income

2. Statement of Financial Position: The Statement of Financial Position consists of the Assets, Liabilities, and Equity.

3. Cash Flow Statement: Cash Flow Statement section will be enabled only when Total Sales is \$1,250,000.00FJD or more. The Cash Flow Statement consists of the sum of 'Net Cash Flow from Operating Activities', "Net Cash Flow from Investing Activities" and "Net Cash Flow from Financing Activities".

4. Attachments - It is mandatory to attach Financial Statements.

FIJI REVENUE AND CUSTOMS SERVICE

Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459

Bula HAIR SALOON PTY LTD

INSTRUCTIONS

DETERMINATION OF EXEMPTION

FINANCIAL STATEMENTS

INTERNATIONAL DEALINGS

NON-ALLOWABLE DEDUCTIONS

ALLOWABLE DEDUCTIONS

LOSSES CARRIED FORWARD

➔

INCOME STATEMENT

DESCRIPTION	AMOUNT (FJD)
Domestic Sales	0.00
Export Sales	0.00
Total Sales	
Cost Of Goods Sold/ Cost Of Sales	
Opening Stock	0.00
Total Purchases	0.00
Closing Stock	0.00
Gross Profit	
Operating Expenses	0.00
Management Fees	0.00
Royalty Expense	0.00
Interest Expenses	0.00
Repair And Maintenance Expense	0.00
Salaries And Wages	0.00
Other Expense	0.00
Total Expenses	
Non-Operating Income	
Interest Income	0.00
Rental Income	0.00
Net Farming Income	0.00
Royalty Income	0.00
Dividend Income	0.00
Other Income	0.00
Net Profit Before Tax (NPBT)	
Foreign Taxable Income	

➔

Are the figures declared above VAT-inclusive or VAT-exclusive?

☐ VAT-Inclusive

☐ VAT-Exclusive

Note: You need to specify whether the figures provided for the Income Statement are 'VAT Inclusive' or 'VAT Exclusive'.

Interest Income: When clicked on the Interest Income schedule, a pop-up would appear as below. You should click on the 'Add New' button to add interest income details. You must provide a TIN based on which the 'Name of Payer' would be populated. The sum of the 'Gross Interest' would be displayed in the 'Total' row.

TIN OF PAYER	NAME OF PAYER	DATE OF RECEIPT	GROSS INTEREST (FJD)
	Tom	07/09/2022	500.00
	Berry	24/05/2022	200.00
TOTAL			700.00

ADD NEW

Rental Income/Loss: When clicked on the Rental Income/Loss schedule, a pop-up would appear as below. You can enter rental details.

PARTICULARS	Period From	ED/RE/UT/YY	Period To	ED/RE/UT/YY	AMOUNT (FJD)
Gross Rents And Premiums					0.00
LESS: Deductions					
Rates					0.00
Rent Paid in Respect Of Lease					0.00
Insurance On Property					0.00
Repairs And Maintenance					0.00
Interest					0.00
Depreciation					0.00
Other Expenses					0.00
Final Expenses					0.00
Deduct Adjustment For Part Of Property Occupied For Private Use					0.00
Net Income/Loss From Rent					

CONFIRM

Net Farming Income: When clicked on the Net Farming Income schedule, a pop-up would appear as below. You should click on the 'Add New' button to add Net Farming income details. You need to provide 'Income Description' and 'Amount'. The sum of the 'Amount' would be displayed in the 'Total' row.

INCOME DESCRIPTION	AMOUNT (FJD)
	300.00
TOTAL	300.00

ADD NEW

Foreign Taxable Income: When clicked on the Foreign Taxable Income schedule, a pop-up would appear as below. You need to click on the 'Add New' button to add details. You need to Select 'Type', enter 'Source', select whether it is exempted or not, enter taxable income and foreign tax credit amounts. The sum of the 'Amount', would be displayed in the 'Total' row.

FUJI REVENUE AND
FISCAL SERVICE

Corporate Income Tax Return - Fiscal Year 2023 - Form Number: 101.0000094.09

Bula HAIR SALOON PTY LTD

FOREIGN TAXABLE INCOME

TYPE	SOURCE	EXEMPTED?	TAXABLE INCOME	FOREIGN TAX CREDIT	
Business Income	▼	No	6,000.00	500.00	
TOTAL			6,000.00		

ADD NEW

CONFIRM



STATEMENT OF FINANCIAL POSITION

DESCRIPTION	VALUE AT YEAR END (FJD)
Total Assets	
Total Liabilities	
Total Equity	

Total Assets: Total Assets would include the sum of 'Current Asset' and 'Non-Current Asset' schedule. When you click on the Total Assets schedule, a pop-up would open, displaying a table as below.

All items in the '**Current Assets**' and '**Non-Current Assets**' schedule should be non-negative figures.The inventory figure is populated from the 'Closing Stock' amount provided in the Income Statement.

FUJI REVENUE AND
FISCAL SERVICE

Corporate Income Tax Return - Fiscal Year 2023 - Form Number: 101.0000094.09

Bula HAIR SALOON PTY LTD

TOTAL ASSETS

CURRENT ASSETS

VALUE AT YEAR END

Cash in Hand and Cash at Bank

0.00

Inventory

Trade debtors, excl. related parties

0.00

Receivables from related parties

0.00

Other current assets

0.00

NON-CURRENT ASSETS

VALUE AT YEAR END

Land

0.00

Building

0.00

Plant, machinery and equipment

0.00

Furniture and fittings

0.00

Motor vehicles

0.00

Intangible assets

0.00

CONFIRM

PREVIOUS STEP

ADD NOTES

SAVE

Total Liabilities:Total Liabilities would include the sum of 'Current Liabilities' and 'Non-Current Liabilities' schedule. When you click on the Total Liabilities schedule, a pop-up would open, displaying a table as below. All items in the 'Current Liabilities' and 'Non-Current Liabilities' schedule should be non-negative figures.

FJI REVENUE AND CUSTOMS

Corporate Income Tax Return - Fiscal Year 2022 - Form Number: S010000064/59

Bula HAIR SALOON PTY LTD

TOTAL LIABILITIES

CURRENT LIABILITIES	VALUE AT YEAR END
Trade creditors, excl. related parties	0.00
Payables to related parties	0.00
Dividend payable	0.00
Short-term loans	0.00
Other current liabilities	0.00

NON-CURRENT LIABILITIES	VALUE AT YEAR END
Long-term loans	0.00
Other non-current liabilities	0.00

PREVIOUS STEP

CONFIRM

ADD NOTES

SAVE

Total Equity: Total Equity would include the sum of 'Issued Share Capital' and 'Retained Earnings' schedule. When you click on the Total Equity schedule, a pop-up would open, displaying a table as below. The 'Equity' schedule allows for negative figures.

FIJI REVENUE AND CUSTOMER SERVICE CENTRE

Corporate Income Tax Return - Fiscal Year 2022 - Form Number SSI-0001006-FR

Bula HAIR SALOON PTY LTD

TOTAL EQUITY

DESCRIPTION	VALUE AT YEAR END
Issued and Paid Up Share Capital	0.00
Retained earnings	0.00
Asset revaluation reserve	0.00

CONFIRM

PREVIOUS STEP ADD NOTES SAVE



CASH FLOW STATEMENT

DESCRIPTION	AMOUNT (FJD)
Net Cashflow From Operating Activities	0.00
Net Cashflow From Investing Activities	0.00
Net Cashflow From Financing Activities	0.00



Please select your method of accounting : *

- Accrual
- Cash

Note: The accounting method is defaulted to accrual.



UPLOAD DOCUMENT



CONTINUE TO NEXT STEP: "INTERNATIONAL DEALINGS"

On clicking "**Continue to Next Step**", you will be navigated to the "**International Dealings**" section.

International Dealings

Here the information on international dealings will be captured. If you are a resident of Fiji, you will be required to answer the first three questions. If you are a non-resident, then you will be required to answer all four questions.

Q1. Were You a Tax Resident of Fiji During the Year?

This question helps to determine the residency status of the taxpayer for the year. If answered as 'Yes', Question 2 will be displayed. If answered as 'No' Question 2 will be displayed, and you must answer Question 4.

Q2. Do You Have Any Cross-Border Dealings or Transactions with An Associated Party?

If answered as 'Yes', Question 3 will be displayed. If 'No', you can proceed to the 'Non-Allowable Deductions' section.

Q3. Was the Total Value of Dealings or Transactions with Your Related Party Greater Than FJD 500,000 During the Financial Year?

If answered as 'Yes', you would be required to provide 'Ownership and Group Structure' details. If 'No', you can proceed to the 'Non-Allowable Deductions' section.

Q4. Did You Have Any Fijian Branch Operations During the Tax Year?

If answered as 'Yes' or 'No', you can proceed to the 'Non-Allowable Deductions' section.

FIJI REVENUE AND CUSTOMS SERVICE

Corporate Income Tax Return - Fiscal Year 2022 - Form Number 10100009459

Bula HAIR SALOON PTY LTD

30%

INSTRUCTIONS

DETERMINATION OF EXEMPTION

FINANCIAL STATEMENTS

INTERNATIONAL DEALINGS

NON-ALLOWABLE DEDUCTIONS

ALLOWABLE DEDUCTIONS

LOSSES CARRIED FORWARD

→ INTERNATIONAL DEALINGS

Were You A Tax Resident Of Fiji During The Year?	☐ Yes	☒ No
Do You Have Any Cross-Border Dealings Or Transactions With An Associated Party?	☒ Yes	☐ No
Was The Total Value Of Dealings Or Transactions With Your Related Party Greater Than FJD 500,000 During The Financial Year?	☒ Yes	☐ No
Did You Have Any Fijian Branch Operations During The Tax Year?	☐ Yes	☐ No

i. Ownership and Group Structure – you are required to click on "**ADD NEW**" tab and enter Company name, Relationship (ultimate parent, immediate parent, other related parties), Country of Residence and Business Activities.

ii. International Related Party Dealings- you are required to click on "**ADD NEW**" tab and enter Category (tangible, intangible services, others), Type (select from the drop down), Description, Purchases/Expenditure (FJD), Sales/Revenue (FJD), Transfer Pricing Method (comparable uncontrolled price method (CUP), resale price method, cost plus method, transactional net margin method (TNMM), transactional profit split method.) and Related Party (Ultimate Parent, Immediate Parent and Other Related Parties).

iii. Financial Transactions- you are required to click on "**ADD NEW**" tab and enter Type (select from the drop down), Description, Purchase/Expenditure (FJD), Sales/Revenue (FJD), Interest rate (%), Interest Amount (FJD), Transfer Pricing Method (select from the drop down) and Related party (select from the drop down).

iv. **Other**- you are required to click on "ADD NEW" tab and enter Type (Revenue or Capital), Description, Purchase/Expenditure (FJD), Sales/Revenue (FJD), Transfer Pricing Method (select from the drop down) and Related Party (select from the drop down).

OWNERSHIP AND GROUP STRUCTURE

COMPANY NAME	RELATIONSHIP	COUNTRY OF RESIDENCE	BUSINESS ACTIVITIES
Beauty Investment	Ultimate Parent	Chile	Salon

ADD NEW

INTERNATIONAL RELATED PARTY DEALINGS

Please provide the following details for each of the following categories of International Related Party Dealings :

CATEGORY	TYPE	DESCRIPTION	PURCHASE/EXPENDITURE (FJD)	SALES/REVENUE (FJD)	TRANSFER PRICING METHOD	RELATED PARTY
Tangible Prop	Item	XXXXXX	8,000.00	8,000.00	Cost plus met	Beauty Invest
TOTAL			8,000.00	8,000.00		

ADD NEW

FINANCIAL TRANSACTIONS

TYPE	DESCRIPTION	PURCHASES/EXPEN. (FJD)	SALES/REVENUE (FJD)	INTEREST RATE (%)	INTEREST AMOUNT (FJD)	TRANSFER PRICING METHOD	RELATED PARTY
Others	XXXXXX	5,000.00	4,000.00	20	200.00	Resale pric	beauty inv
TOTAL		5,000.00	4,000.00				

ADD NEW

OTHER

TYPE	DESCRIPTION	PURCHASES/EXPENDITURE (FJD)	SALES/REVENUE (FJD)	TRANSFER PRICING METHOD	RELATED PARTY
Capital	XXXXXX	8,000.00	9,000.00	Cost plus method	beauty investmer
TOTAL		8,000.00	9,000.00		

ADD NEW

If answered 'Yes' to the Question: **Did You Provide Any of The Following for No Payment or Non-Monetary Payment or Received Any of The Following For A Non-Monetary Payment To/From An International Related Party/Parties**, then you will be required to fill the following table by clicking on "ADD NEW" tab and enter the 'Nature of item/ Transaction and Related Party' details. If 'No' is selected, then you can proceed to the next question.

Do you have the Transfer Pricing Documentation to Support Arm's Length Pricing of The International Related Party Dealings or Transactions for The Current Year? You can select either 'Yes' or 'No'.

Did You Provide Any Of The Following For No Payment Or Non-Monetary Payment, Or Received Any Of The Following For A Non-Monetary Payment To/From An International Related Party/Parties?

- Services
- Assets
- Liabilities
- Property-Tangible Or Intangible(Eg. Intellectual Property)
- Processes
- Rights And Obligations

☒ Yes ☐ No

Please specify this nature of Item/transaction and the name of the related Party :

NATURE OF ITEM/TRANSACTION	RELATED PARTY
	SELECT

ADD NEW

Do You Have The Transfer Pricing Documentation To Support Arm's Length Pricing Of The International Related Party Dealings Or Transactions For The Current Year?

☐ Yes ☐ No

CONTINUE TO NEXT STEP : "NON-ALLOWABLE DEDUCTIONS"

On clicking "Continue to Next Step", you will be navigated to the "Non – Allowable Deductions" section.

Non-Allowable Deductions

Any accounting expenditure which is not allowed or only partially allowed for tax purposes, or any taxable income not included in your accounting profit can be entered here.

If you answer the question 'Do you have any accounting expenditure which is not allowed or only partially allowed for the tax purposes or any taxable income not included in your accounting profit?' as '**No**' then you can proceed to the next step "**Allowable Deductions**".

If you answer the question 'Do you have any accounting expenditure which is not allowed or only partially allowed for the tax purposes or any taxable income not included in your accounting profit?' as '**Yes**' the below section will be enabled.

 **FIJI REVENUE AND CUSTOMS SERVICE**

Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459

Bula HAIR SALOON PTY LTD

40%

 DETERMINATION OF EXEMPTION

 FINANCIAL STATEMENTS

 INTERNATIONAL DEALINGS

 NON-ALLOWABLE DEDUCTIONS

 ALLOWABLE DEDUCTIONS

 LOSSES CARRIED FORWARD

 TAX ON CHARGEABLE INCOME

 **NON-ALLOWABLE DEDUCTIONS**

Do you have any accounting expenditure which is not allowed or only partially allowed for tax purposes or any taxable income not included in your accounting profit?

☒ Yes

☐ No

NON-ALLOWABLE DEDUCTIONS (ACCOUNTING EXPENDITURE NOT ALLOWED FOR TAX PURPOSE AND TAXABLE INCOME NOT INCURRED IN ACCOUNTING PROFIT)

DESCRIPTION	AMOUNT (FJD)
Depreciation Charged In Accounts	0.00
Donations & Subscriptions	0.00
Income Taxes, SRT, CGT	0.00
Fines And Penalties	0.00
Legal Expenses	0.00
Addition To Provisions And Reserves	0.00
Gain On Disposal Of Depreciable Asset	0.00
Loss On Disposal Of Assets For Accounting Purpose	0.00
Unrealised Exchange Losses	0.00
Forgiven Commercial Debts Owed By Associates	0.00
Capital Expenditure	0.00
Impairment Loss	0.00
Preliminary Expenses	0.00
Fair Value Losses On Assets And Liabilities	0.00
Audio Visual Production Income	0.00
Amortisation Of Business Intangibles	0.00
Salaries And Wages Expense	0.00
Expenditure Or Loss Of A Domestic Or Private Nature	0.00
Expenditure Incurred To Derive Exempt Income	0.00
Interest Expense	0.00
Expenditure Or Loss In Computing Various Gains And Losses	0.00
Trading Stock Adjustment	0.00
Financial Lease Adjustment	0.00
Long-Term Contract Adjustment	0.00
Contributions To Non-Approved Funds	0.00
Inducement Payment Made To Public Officers	0.00
Royalty, Insurance Premium, Management Fee, Natural Resource Amount, Fees For Professional And Other Independent Services And Equipment Lease Based On Residual Value Paid To Non-Residents	0.00
Commission Expenses Paid For The Provision Of Insurance Or The Sale Of Property And Payments Under Contracts For Services	0.00
Contributions To Tourism Fiji	0.00
Prescribed South Pacific Exchange Listing Costs	0.00
South Pacific Island Countries Export Marketing Expenditure	0.00
Expenditure On Application Design And Software Development Incurred By ICT Start-Ups	0.00
Expenditure Incurred By ICT Training Institutions	0.00
Expenditure On Repairs To Buildings Funded By Deposits In Natural Disaster Reserve Accounts	0.00
Non-Capitalised Scientific Research Expenditure Not Incurred For Deriving Taxable Business Income	0.00
Excess Thin Capitalisation Interest Expense	0.00
Gain From Venture, Concern, Profit-Making Undertaking Or Scheme	0.00
Gain On Disposal Of An Asset Held On Revenue Account	0.00
Net Gain From Disposal Of An Asset Acquired For Disposal At A Profit	0.00
Forfeited Deposits And Instalments On Capital Assets	0.00

Forfeited Deposits And Instalments On Capital Assets	0.00	
Withdrawals From Natural Disaster Reserve Accounts That Are Not Applied To The Repair Of A Building Damaged By A Natural Disaster	0.00	
Others	0.00	
Total Non-Allowable Deductions	0.00	

CONTINUE TO NEXT STEP: "ALLOWABLE DEDUCTIONS"

PREVIOUS STEP ADD NOTES SAVE

Note: For **"Others"** you should provide the description and amount of accounting expenditure with different tax deduction rules.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 Bula HAIR SALOON PTY LTD

OTHER ACCOUNTING EXPENDITURE WITH DIFFERENT TAX DEDUCTION RULES

DESCRIPTION	AMOUNT (FJD)	
	0.00	
TOTAL	0.00	

ADD NEW

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

On clicking **"Continue to Next Step"**, you will be navigated to the **"Allowable Deductions"** section.

Allowable Deductions

If you want to claim for any deduction or concession, it can be entered here. It is mandatory to attach document(s) using this icon if you enter an amount. It is also mandatory to fill out the attached template using this icon if you want to claim an amount. The rest of the items in this section have schedules, where you need to provide information related to the items.

If you answer the question 'Do you want to claim for any deduction or concession?' as **'No'** then you can proceed to the next step **"Losses carried forward"**.

If you answer the question 'Do you want to claim for any deduction or concession?' as **'Yes'** the below section will be enabled.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 50% Bula HAIR SALOON PTY LTD

FINANCIAL STATEMENTS INTERNATIONAL DEALINGS NON-ALLOWABLE DEDUCTIONS ALLOWABLE DEDUCTIONS LOSSES CARRIED FORWARD TAX ON CHARGEABLE INCOME SUMMARY

ALLOWABLE DEDUCTIONS

Do you want to claim for any deduction or concession?

☒ Yes ☐ No

ALLOWABLE DEDUCTIONS (DEDUCTIONS ALLOWED FOR TAX PURPOSES AND EXEMPT INCOME)

DESCRIPTION	AMOUNT (FJD)	
Allowable Depreciation		
Family Care Leave Incentive	0.00	
Paternity Leave Incentive	0.00	

Maternity Leave Incentive		
Decrease In Provisions	0.00	
Dividends Exemption		
Export Income Incentive	0.00	
Loss On Disposal Of Depreciable Asset		
Gain On Disposal Of Asset For Accounting Purpose		
Reduction Of Commercial Rent - Covid 19 Incentive	0.00	
Uniforms Made In Fiji		
Employment Incentive For First-Time Employees		
Unrealised Exchange Gain	0.00	
Accelerated Allowance For Depreciation And Improvements	0.00	
Employment Incentive For Employee's Training		

Excess FNP Employer Contribution Not Exceeding 10%	0.00	
Employment Incentive For Employee's Education Fees		
Cash Donations To Approved Academic Or Charitable Institutions		
Cash Donation To Sporting Entity		
Cash Donation To Fiji Heritage Foundation		
Cash Donation To Poverty Relief Fund For Education		
Donation Of Computers To Schools		
Cash Donation To Disaster Rehabilitation Fund		
Cash Donation For Hiring International Sporting Coaches		
Cash Donation To Approved Government Housing Projects For Squatters		
Cash Donations To Covid 19 Pandemic Reserve Fund	0.00	
Cash Sponsorship Of Not Less Than \$250,000 To Counter Ruck Pte Limited (Fijian Drua)	0.00	
Cash Donation To Farmers Disaster Relief Emergency Fund Account		

Amortisation Of Business Intangibles		
Salaries And Wages - Section 22 (2)		
Salary And Wages For Covid 19 Quarantined/ Isolated Employees	0.00	
Interest Expense - Section 22 (2)		
Employment Incentive For Work Placements		
Employment Incentive For Part-Time Workers		
Employment Incentive For Persons With Disabilities		
Hotel & Resort That Hire Local Artists	0.00	
Development Or Upgrade Of Online Shopping Websites With Integrated Payment Platforms	0.00	
Investment In Fogging Machine	0.00	
Bad Debts	0.00	
Amortisation Of Deferred Grant Revenue	0.00	

Reversal Of Impairment Loss	0.00	
Royalty, Insurance Premium, Management Fee, Natural Resource Amount, Fees For Professional And Other Independent Services And Equipment Lease Rental Recharge Expenses Paid To Non-Residents	0.00	
Commission Expenses Paid For The Provision Of Insurance Or The Sale Of Property And Payments Under Contracts For Services		
Net Loss From Venture, Concern, Profit-Make Undertaking Or Scheme	0.00	
Loss On Disposal Of An Asset Held On Revenue Account		
Loss From Disposal Of An Asset Acquired For Disposal At A Profit		
Contributions To Tourism Fiji	0.00	
Prescribed South Pacific Stock Exchange Listing Costs	0.00	
South Pacific Island Countries Export Marketing Expenditure	0.00	
Capital Expenditure Incurred In Respect Of An Existing Business In Vanua Levu	0.00	
Capital Expenditure Incurred In Rural Banking Programmes	0.00	

Capital Expenditure On AVPs	0.00	
Capital Expenditure Incurred On Improvements To Land Used For Agricultural Or Pastoral Purposes	0.00	
Research And Development Incentive For ICT And Renewable Energy Industries	0.00	
Scientific Research Expenditure	0.00	
Investment And Reinvestment In Food Processing, Agriculture Processing, Fisheries Or Forestry Business		
Expenditure On Application Design And Software Development Incurred By ICT Start-Ups	0.00	
Expenditure Incurred By ICT Training Institutions	0.00	
Capitalised Cost Of Minerals, Timber And Gravel, And Rights Connected Therewith	0.00	
Deposit To Natural Disaster Reserve Account		
Deposit To Pandemic Reserve Account	0.00	
Electric Omnibuses Incentive	0.00	
Loans Taken For Medical Treatment	0.00	

Filming Equipment Incentive	0.00	
Share Of Earnings From Investment In Associates	0.00	
Exempt Income Of Co-operative Societies	0.00	
Income From Small And Micro Enterprises Engaged In Agriculture, Fisheries, Or Tourism	0.00	
Income From A Local Backpacker Operation	0.00	
Gain From Sale Of Shares Arising From The Re-Organisation, Re-Construction Or Amalgamation Of A Private Or Public Company As Part Of Listing Process On The South Pacific Stock Exchange		
Income Other Than Business Income Derived By A Non-Profit Organisation	0.00	
Gain On Sale Subject To CGT	0.00	
Income Of A Co-operative Being Company Regulation 2 Part 9 Economic Development Exemption	0.00	
Interest From Financial Instruments Of The Fiji Government, State-Owned Entity Or Statutory Authority		
Interest Derived From A Loan Charged On The Public Revenue Of Fiji	0.00	
Exempt Interest	0.00	

Income Tax Concessions		
Other Allowable Deductions		
Total Allowable Deductions		

CONTINUE TO NEXT STEP, "LOSSES CARRIED FORWARD"

Schedules Descriptions

Allowable Depreciation

You would be required to specify the depreciation method that you would use. After this, any change in the depreciation method must be applied through the "Change of Circumstances" tile in TPOS. You are not allowed to deduct depreciation related to assets disposed during the year and you must not include details of these assets in the schedule.

ALLOWABLE DEPRECIATION

Method of depreciation*

Tax year start date

Tax year end date

Method of depreciation

01/01/2022

31/01/2023

IMPORT FILE

EXPORT FILE

DOWNLOAD TEMPLATE

ASSET	CATEGORY	REGISTRATION NO.	DEPRECIATION RATE	ACQUISITION DATE	% USED TO DEPRIVE INCOME
	SELECT			DDMMYYYY	0.00
TOTAL					

ADD NEW

CONFIRM

Method of depreciation - You may choose either the straight line or diminishing value method from the drop down. You can upload a file by clicking in the 'Import File' and download the schedule template by clicking in the 'Download' template button.

Maternity Leave Incentive

After clicking on schedule button of Maternity Leave Incentive a pop-up window will open where you need to enter details of employee TIN, name will be populated, maternity care leave start date, maternity care leave end date, salary or wages paid during maternity care leave and date of payment.

EMPLOYEE TIN	EMPLOYEE NAME	MATERNITY LEAVE START DATE	MATERNITY LEAVE END DATE	SALARY OR WAGES PAID DURING MATERNITY	DATE OF PAYMENT
		DD/MM/YYYY	DD/MM/YYYY	0.00	DD/MM/YYYY
TOTAL				0.00	

ADD NEW +

CONFIRM

PREVIOUS STEP

Dividends Exemption

After clicking on schedule button of 'Dividends Exemption' a pop-up window will open where you need to enter details of TIN, name will be populated, amounts received and attach documents.

TIN OF PAYER	PAYER'S NAME	AMOUNT RECEIVED (FJD)
		0.00
TOTAL		0.00

ADD NEW +

CONFIRM

PREVIOUS STEP

Gain/Loss on Disposal of Depreciable Asset

Do not fill in the excel or the schedule. For these 2 lines, please use the "Other Allowable Deductions" line at the end of this Section. You must upload your disposal schedule(s) in PDF format.

Fiji Revenue and Customs | **Income Tax Return** | **Form No. 100** | **Form No. 100**

GAIN/LOSS ON DISPOSAL OF DEPRECIABLE ASSET

IMPORT FILE | EXPORT FILE | DOWNLOAD TEMPLATE

ASSET DESCRIPTION	ASSET CATEGORY	REGISTRATION NO.	ACQUISITION DATE	DISPOSAL DATE	% LOSS TO BE DEDUCTIBLE
	SELECT		DD/MM/YYYY	DD/MM/YYYY	0.00
TOTAL					

ADD NEW

PREVIOUS STEP | CONFIRM | ADD NOTES | Save

Uniforms Made in Fiji

You as an employer is allowed a deduction for 150% of the expenditure on a uniform made in Fiji and supplied to an employee, provided that the costs of the uniform are not recovered from the employee. 'Total amount recovered from employees for the uniforms must not exceed 'Total cost of employees' uniforms made in Fiji'.

The 'Uniforms Made' in Fiji amount is calculated as follows: $50\% * (\text{Total Cost} - \text{Total amount recovered})$.

UNIFORMS MADE IN FIJI

DESCRIPTION	AMOUNT (FJD)
Number of employees issued with uniforms made in Fiji	
Total cost of employees' uniforms made in Fiji	0.00
Total amount recovered from employees for the uniforms	0.00

CONFIRM

The Employment Incentive for First-Time Employees amount is calculated as follows:
 $200\% * \text{Salary/Wages paid during the tax year}$

FUJI REVENUE AND PAYROLLS Corporate Income Tax Return – Fiscal Year 2023 – Form Number 101000009450 Bula HAIR SALOON PTY LTD

EMPLOYMENT INCENTIVE FOR FIRST-TIME EMPLOYEES

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EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	SALARY/WAGES PAID (FJD)		
		DD/MM/YYYY	0.00	✓	✕
TOTAL			0.00		

ADD NEW

PREVIOUS STEP
CONFIRM
ADD NOTES
SAVE

Employment Incentive for Employee's Training

You will be allowed a deduction for 150% of the amount paid for training your employee, provided that the training is conducted by an approved trainer.

The Employment Incentive for Employee's Training amount is calculated as follows:
 $50\% \times \text{Training Fee paid}$

FUJI REVENUE AND PAYROLLS Corporate Income Tax Return – Fiscal Year 2023 – Form Number 101000009450 Bula HAIR SALOON PTY LTD

EMPLOYMENT INCENTIVE FOR EMPLOYEE'S TRAINING

IMPORT FILE
EXPORT FILE
DOWNLOAD TEMPLATE

APPROVED TRAINER'S TIN	APPROVED TRAINER'S NAME	TRAINING PROVIDED	TRAINING FEE PAID (FJD)	DATE OF TRAINING	
		Type Here	0.00	DD/MM/YYYY	✓
TOTAL			0.00		

ADD NEW

PREVIOUS STEP
CONFIRM
ADD NOTES
SAVE

Employment Incentive for Employee's Education Fees

You will be allowed a deduction for 150% of the amount paid by you for an employee's education fees to study during the employee's employment, provided that the employee is required to work for you for a minimum of one year upon the completion of the study.

The Employment Incentive for Employee's Education Fees amount is calculated as follows:
 $50\% \times \text{Education Fees}$

The screenshot shows a web-based form titled "EMPLOYMENT INCENTIVE FOR EMPLOYEE'S EDUCATION FEES". At the top, there are three buttons: "IMPORT FILE", "EXPORT FILE", and "DOWNLOAD TEMPLATE". Below these is a table with the following columns: "EMPLOYEE TIN", "EMPLOYEE NAME", "EMPLOYMENT START DATE", "EMPLOYMENT END DATE", "STUDIES COMPLETED", "DATE OF COMPLETION OF STUDY", "EDUCATION FEE (FJD)", and "DATE OF PAYMENT". The table has a "TOTAL" row at the bottom with a value of 4.00. To the right of the table is an "ADD NEW" button with a plus sign. At the bottom of the form is a "CONFIRM" button.

Cash Donations to Approved Academic or Charitable Institutions

You can be allowed a deduction for cash donation made in a tax year to an approved academic or charitable institution, up to a maximum of FJD 100,000. You must attach a receipt from the charitable organisation confirming receipt of donation. The schedule will have the following fields:

The 'TIN of the approved academic or charitable institution' is populated based on the 'Name of approved academic or charitable institution' selected from the drop down.

The screenshot shows a web-based form titled "CASH DONATIONS TO APPROVED ACADEMIC OR CHARITABLE INSTITUTIONS". It features a table with the following columns: "NAME OF APPROVED ACADEMIC OR CHARITABLE INSTITUTION", "TIN OF APPROVED ACADEMIC OR CHARITABLE INSTITUTION", "DATE OF DONATION", and "AMOUNT (FJD)". The first column has a "SELECT" dropdown menu. The table has a "TOTAL" row at the bottom with a value of 0.00. To the right of the table is an "ADD NEW" button with a plus sign. At the bottom of the form is a "CONFIRM" button.

Cash Donation to Sporting Entity

TIN of sporting entity is populated upon selecting 'Name of Sporting Entity' from the drop down.

The Donation to an approved Sporting Entity is calculated as follows:

$50\% \times \text{Total Amount of Cash Donation}$

The screenshot shows the 'CASH DONATION TO SPORTING ENTITY' form. It has a table with the following columns: TIN OF SPORTING ENTITY, NAME OF SPORTING ENTITY, DATE OF DONATION, and AMOUNT (FJD). The first row contains the values: 600015202, Fiji Sports Council, DD/MM/YYYY, and 0.00. Below the table is a 'TOTAL' row showing 0.00. There is an 'ADD NEW' button with a plus icon. At the bottom, there are buttons for 'PREVIOUS STEP', 'CONFIRM', 'ADD NOTES', and 'SAVE'.

TIN OF SPORTING ENTITY	NAME OF SPORTING ENTITY	DATE OF DONATION	AMOUNT (FJD)
600015202	Fiji Sports Council	DD/MM/YYYY	0.00
TOTAL			0.00

Cash Donation to Fiji Heritage Foundation

You will be allowed a deduction for 50% of the amount of a cash donation made in a tax year to the Fiji Heritage Foundation. For each donation being claimed as a deduction, you must attach a receipt from the charitable organisation confirming receipt of donation.

The Donation to Fiji Heritage Foundation is calculated as follows:

$50\% \times \text{Total Amount of Cash Donation}$

The screenshot shows the 'CASH DONATION TO FIJI HERITAGE FOUNDATION' form. It has a table with the following columns: DATE OF DONATION and AMOUNT (FJD). The first row contains the values: DD/MM/YYYY and 0.00. Below the table is a 'TOTAL' row showing 0.00. There is an 'ADD NEW' button with a plus icon. At the bottom, there is a 'CONFIRM' button.

DATE OF DONATION	AMOUNT (FJD)	
DD/MM/YYYY	0.00	
TOTAL		0.00

Cash Donation to Poverty Relief Fund for Education

You will be allowed a deduction for 200% of the amount of a cash donation exceeding FJD 50,000 made in a tax year to the Poverty Relief Fund for Education. For each donation being claimed as a deduction, you must attach a receipt from the charitable organization confirming receipt of donation.

The Donation to Poverty Relief Fund for Education is calculated as follows:

If the donation amount > FJD 50,000; Donation to Poverty Relief Fund for Education = $(100\% \times \text{Amount})$

Otherwise Donation to Poverty Relief Fund for Education = 0

FUJI REVENUE AND CUSTOMER SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 **Bula HAIR SALOON PTY LTD**

CASH DONATION TO POVERTY RELIEF FUND FOR EDUCATION

DATE OF DONATION	AMOUNT (FJD)
DD/MM/YYYY	0.00
TOTAL	0.00

ADD NEW +

CONFIRM

Note: The threshold of FJD 50,000 is considered for each line item added on the schedule. If donation amount in Line 1 = FJD 15,000 and Line 2 = FJD 60,000, the Donation to Poverty Relief Fund for Education would be calculated as: $200\% \times 10,000$ (considering only the amount exceeding FJD 50,000)

Donation of Computers to Schools

You will be allowed a deduction for 200% of the cost of new computers, laptops and tablets donated to schools registered with the Ministry of Education and located in a remote area, and 150% if the school is in any other area. Cost must be between FJD 10,000 and FJD 100,000.

You can add only one entry in this schedule.

The Donation of Computers to Schools amount is calculated as followed:

- If the location is Remote and amount $\Rightarrow$ FJD 10,000 then 100% will be deducted.
- If the location is non-Remote and amount $\Rightarrow$ FJD 10,000 then 50% will be deducted.
- If the location is Remote or Non-Remote and amount $<$ FJD 10,000 then 0 will be deducted.
- If the location is Remote and amount $\Rightarrow$ FJD 100,000 then 100% will be deducted.
- If the location is non-Remote and amount $\Rightarrow$ FJD 100,000 then it will take by default FJD 50,000 for deduction.

FUJI REVENUE AND CUSTOMER SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 **Bula HAIR SALOON PTY LTD**

DONATION OF COMPUTERS TO SCHOOLS

NAME OF SCHOOL	LOCATION	COST OF NEW COMPUTERS, LAPTOPS, AND TABLETS DONATED (FJD)
	Remote area	0.00
TOTAL		0.00

ADD NEW +

CONFIRM

Cash Donation to Disaster Rehabilitation Fund

You will be allowed a deduction for 150% of the amount of a cash donation with a minimum of FJD 10,000 and a maximum of FJD 100,000 made in a tax year to the Disaster Rehabilitation Fund.

The Donation to Disaster Rehabilitation Fund is calculated as follows:

If Donation is between FJD 10,000 and FJD 100,000, then Deduction = 150% * Donation Amount, otherwise Deduction = 0

DATE OF DONATION	AMOUNT (FJD)
DD/MM/YYYY	0.00
TOTAL	0.00

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Cash Donation for Hiring International Sporting Coaches

You will be allowed a deduction for 150% of the amount of a cash donation with a minimum of FJD 100,000 and a maximum of FJD 200,000 made in a tax year towards the hiring of international sporting coaches.

The Donation for Hiring International Sporting Coaches is calculated as follows:

If Donation is between FJD 100,000 and FJD 200,000, then Deduction = 150% * Donation Amount, otherwise Deduction = 0

DESCRIPTION OF DONATION	DATE OF DONATION	AMOUNT (FJD)
	DD/MM/YYYY	0.00
TOTAL		0.00

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Cash Donation to Approved Government Housing Projects for Squatters

You will be allowed a deduction for 50% of the amount of a cash donation not exceeding FJD 50,000 made in a tax year towards any approved housing project by the Government for squatters.

The Donation to Approved Government Housing Projects for Squatters is calculated as follows:

If Donation <= FJD 50,000, Then Deduction = 50% * Donation Amount, otherwise Deduction = 0
You can add only one entry in this schedule.

FUJI REVENUE AND

CASH DONATION TO APPROVED GOVERNMENT HOUSING PROJECTS FOR SQUATTERS

APPROVED HOUSING PROJECT	DATE OF DONATION	AMOUNT (FJD)
	DD/MM/YYYY	0.00
TOTAL		0.00

ADD NEW +

CONFIRM

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

Cash Donation to Farmers Disaster Relief Emergency Fund Account

You will be allowed a deduction for 200% of the amount of cash donations with a minimum of FJD 10,000 made in a tax year to the Farmers Disaster Relief Emergency Fund Account.

The Donation to Farmers Disaster Relief Emergency Fund Account is calculated as follows:

If Donation > FJD 10,000, then Deduction = 200% * Donation Amount, otherwise Deduction = 0

CASH DONATION TO FARMERS DISASTER RELIEF EMERGENCY FUND ACCOUNT

DATE OF DONATION	AMOUNT (FJD)
DD/MM/YYYY	0.00
TOTAL	

ADD NEW +

CONFIRM

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

Amortisation of Business Intangibles

The key rules for amortisation of Business Intangibles are:

Business Intangibles used by you in the tax year, partly to derive taxable income and partly for another use, the amortisation amount for the year is the fair proportional part of the amount computed using the relevant rate that applies to the use of the business intangible to derive taxable business income.

For Business Intangibles used partly in the tax year by you, the amortisation deduction must be pro-rated based on the number of days the asset is used in deriving taxable business income.

Business Intangibles used by you in the tax year, partly to derive taxable income and partly for another use, the intangible's WDV will be calculated as if the asset has been used in that year solely to derive taxable income, but the amortisation deduction will be based on the fair proportion amount.

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AMORTISATION OF BUSINESS INTANGIBLES

Tax year start date: 01/02/2022 Tax year end date: 31/01/2023

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ASSET	CATEGORY	AMORTISATION RATE	ACQUISITION DATE	USEFUL LIFE (YEARS)	% USED TO DERIVE INCOME
Type here	SELECT		DD/MM/YYYY	Type here	0.00
TOTAL					

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Salaries And Wages - Section 22 (2)

If an amount of gross salary/ wages was added back in the non-deductible line due to non-payment of PAYE, you have to enter adjustment details in the schedule.

SALARIES AND WAGES - SECTION 22 (2)

DESCRIPTION	AMOUNT (FJD)
Salaries and wages paid/payable to employees which are not exempt income of the employees	0.00
Salaries and wages paid/payable to employees which are exempt income of the employees	0.00
Total salaries and wages	0.00
Amount of salaries and wages on which income tax, SRT, and ECAL has been PAID to FRCS (excluding amounts which are exempt income of the employee)	0.00
Total salaries and wages deductible	0.00

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Interest Expense - Section 22 (2)

If an amount of gross interest was added back in the non-deductible line due to non-payment of RIWT, you have to enter adjustment details in the schedule.

This schedule will have the following fields:

- TIN of recipient - It is optional to provide the TIN. The TIN must be valid.
- Name of Recipient - Populated based on provided TIN or can be inputted manually if no TIN is provided.
- Exempt from Withholding Tax? Yes/No.
- Exemption Reason - You must select exemption reason from the drop down which will be enabled only when the 'Exempt from Withholding Tax?' is selected as 'Yes'.

FIJI REVENUE AND FINANCE SERVICE Corporate Income Tax Return - Fiscal Year 2012 - Form Number: TD10000044/9 Bula HAIR SALOON PTY LTD

INTEREST EXPENSE - SECTION 22 (2)

TIN OF RECIPIENT	NAME OF RECIPIENT	AMOUNT OF INTEREST (FJD)	DATE OF PAYMENT	EXEMPT FROM WITHHOLDING TAX?	EXEMPTION REASON
		0.00	dd/MM/yyyy	SELECT	
TOTAL		0.00			

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

Employment Incentive for Work Placements

You need to enter information on TIN, employment start date, employment end date, graduation date, name of higher education institution, date of payment and salary wages paid.

FIJI REVENUE AND FINANCE SERVICE Corporate Income Tax Return - Fiscal Year 2012 - Form Number: TD10000044/9 Bula HAIR SALOON PTY LTD

EMPLOYMENT INCENTIVE FOR WORK PLACEMENTS

EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	EMPLOYMENT END DATE	GRADUATION DATE	NAME OF HIGHER EDUCATION INSTITUTION	DATE OF PAYMENT	SALARY/WAGES PAID (FJD)
		DD/MM/YYYY	DD/MM/YYYY	DD/MM/YYYY	Type here	DD/MM/YYYY	0.00
TOTAL							0.00

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

Employment Incentive for Part time Workers

You need to enter for information on TIN, employment start date, employment end date, graduation date, name of higher education institution (name can be entered manually), date of payment, salary/wages paid.

FIJI REVENUE AND CUSTOMER SERVICE CENTRE Corporate Income Tax Return - Fiscal Year 2023 - Form Number 101000000459 **Bula HAIR SALOON PTY LTD**

EMPLOYMENT INCENTIVE FOR PART-TIME WORKERS

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	EMPLOYMENT END DATE	NAME OF HIGHER EDUCATION INSTITUTION	DATE OF PAYMENT	SALARY/WAGES PAID (FJD)		
		DD/MM/YYYY	DD/MM/YYYY		DD/MM/YYYY	0.00	✓	✕
TOTAL						0.00		

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Employment Incentives for Persons with Disabilities

You need to enter information on TIN, employment start date, employment end date and salary/wages paid.

FIJI REVENUE AND CUSTOMER SERVICE CENTRE Corporate Income Tax Return - Fiscal Year 2023 - Form Number 101000000459 **Bula HAIR SALOON PTY LTD**

EMPLOYMENT INCENTIVE FOR PERSONS WITH DISABILITIES

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	EMPLOYMENT END DATE	SALARY/WAGES PAID (FJD)		
		DD/MM/YYYY	DD/MM/YYYY	0.00	✓	✕
TOTAL				0.00		

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Commission Expenses Paid for the Provision of Insurance or the Sale of Property and Payments Under Contracts for Services

This schedule would be available for all tax types and will have the following fields:

- Type of Payment - The type of payment must be selected from the drop down.
- Exemption Reason - You must select exemption reason from the drop down which will be enabled only when the 'Exempt of Withholding Tax?' reason is selected as Yes.

FIJI REVENUE AND FINANCIAL SERVICE Corporate Income Tax Return - Fiscal Year 2023 - Form Number 1010000004109 **Bula HAIR SALOON PTY LTD**

COMMISSION EXPENSES PAID FOR THE PROVISION OF INSURANCE OR THE SALE OF PROPERTY AND PAYMENTS UNDER CONTRACTS FOR SERVICES

TIN OF RECIPIENT	NAME OF RECIPIENT	TYPE OF PAYMENT	AMOUNT OF PAYMENT (FJD)	DATE OF PAYMENT	EXEMPT FROM WITHHOLDING TAX?	EXEMPTION REASON
		SELECT	0.00	dd/MM/yyyy	SELECT	
TOTAL			0.00			

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Loss on Disposal of An Asset Held on Revenue Account

The net loss incurred by a person from the disposal of an asset, other than trading stock, held on revenue account by an individual, in carrying on a business, is an allowable deduction. You must attach the required documents.

The Consideration amount must be lower than the sum of Original Cost and Cost of Improvements. The Net Loss amount is computed by the system as followed:

Original Cost + Cost of Improvements – Consideration

FIJI REVENUE AND FINANCIAL SERVICE Corporate Income Tax Return - Fiscal Year 2023 - Form Number 1010000004109 **Bula HAIR SALOON PTY LTD**

LOSS ON DISPOSAL OF AN ASSET HELD ON REVENUE ACCOUNT

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

ASSET DESCRIPTION	DATE OF PURCHASE	ORIGINAL COST	COST OF IMPROVEMENTS
	dd/MM/yyyy	0.00	0.00
TOTAL		0.00	0.00

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Loss from Disposal of An Asset Acquired for Disposal at A Profit

The net loss incurred by a person from the disposal of an asset that was acquired for disposal at a profit is an allowable deduction. The net loss is the cost of the asset at the time of disposal reduced by the consideration for the disposal. The taxpayer must attach the required documents.

The Net Loss amount is computed by the system as follows:

Original Cost + Cost of Improvements – Consideration

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2023 - Form Number 1010000094.00 Bula HAIR SALOON PTY LTD

LOSS FROM DISPOSAL OF AN ASSET ACQUIRED FOR DISPOSAL AT A PROFIT

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

ASSET DESCRIPTION	DATE OF PURCHASE	ORIGINAL COST	COST OF IMPROVEMENTS
	dd/MM/yyyy	0.00	0.00
TOTAL		0.00	0.00

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Investment and Reinvestment in Food Processing, Agriculture Processing, Fisheries Or Forestry Business

A person engaged in a value adding process using at least 50% of local content in a food processing, agriculture processing, fisheries or forestry business is allowed a deduction for the amount incurred in a tax year for investment and reinvestment in that business.

The 'Type of Business' drop down will contain values that must be selected.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2023 - Form Number 1010000094.00 Bula HAIR SALOON PTY LTD

INVESTMENT AND REINVESTMENT IN FOOD PROCESSING, AGRICULTURE PROCESSING, FISHERIES OR FORESTRY BUSINESS

TYPE OF BUSINESS	TYPE OF INVESTMENT/REINVESTMENT ASSET	DATE	AMOUNT OF INVESTMENT/REINVESTMENT (FJD)
SELECT		DD/MM/YYYY	0.00
TOTAL			0.00

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Deposit to Natural Disaster Reserve Account

A deduction is allowed for an amount deposited by a company in a tax year in an account with a financial institution for the purpose of providing a reserve for the loss to a building situated in Fiji caused by a windstorm, tidal wave, landslide, or like catastrophe.

The Deposits to Natural Disaster Reserve Account amount is calculated as follows:

- If Type of building is 'Commercial, Industrial, or Agricultural, then Deduction = 1.5% * Replacement Cost of Building.
- If Type of building is Residential, then Deduction = lower of FJD 500 & (1.5% * Replacement Cost of Building)

The Deduction is calculated for each type of building and then added up.

FJI REVENUE AND FINANCIAL SERVICES Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000000119 **Bula HAIR SALOON PTY LTD**

DEPOSIT TO NATURAL DISASTER RESERVE ACCOUNT

FULL ADDRESS OF BUILDING	TYPE OF BUILDING	FINANCIAL INSTITUTION TO WHICH THE DEPOSIT WAS MADE	BANK ACCOUNT NUMBER TO WHICH THE DEPOSIT WAS MADE	REPLACEMENT COST OF BUILDING	
	SELECT			0.00	✓
TOTAL				0.00	

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

FJI REVENUE AND FINANCIAL SERVICES Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000000119 **Bula HAIR SALOON PTY LTD**

GAIN FROM SALE OF SHARES ARISING FROM THE RE-ORGANISATION, RE-CONSTRUCTION OR AMALGAMATION OF A PRIVATE OR PUBLIC COMPANY AS PART OF LISTING PROCESS ON THE SOUTH PACIFIC STOCK EXCHANGE

TIN OF THE LISTING COMPANY	NAME OF THE LISTING COMPANY	AMOUNT OF GAIN ON SALE OF SHARES (FJD)	DATE OF COMMENCEMENT OF RE-ORGANISATION, RE-CONSTRUCTION OR AMALGAMATION	DATE OF LISTING WITH THE SOUTH PACIFIC STOCK EXCHANGE	
	SELECT	0.00	DD/MM/YYYY	DD/MM/YYYY	✓
TOTAL		0.00			

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Interest From Financial Instruments of The Fiji Government, State Owned Entity or Statutory Authority

This applies to the interest received by private companies except financial institutions. Enter the amount claimed and attach the interest statement.

FJI REVENUE AND FINANCIAL SERVICES Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000000119 **Bula HAIR SALOON PTY LTD**

INTEREST FROM FINANCIAL INSTRUMENTS OF THE FIJI GOVERNMENT, STATE OWNED ENTITY OR STATUTORY AUTHORITY

NAME OF INSTRUMENT ISSUING AUTHORITY	AMOUNT OF INTEREST (FJD)	DATE OF RECEIPT	
	0.00	dd/MM/yyyy	✓
TOTAL		0.00	

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

Income Tax Concessions

This applies to any tax concession approved by the Minister. 'Type of Concession' with 'Approval Numbers' will be visible to eligible taxpayers in the Schedule provided. You enter the amount in the space provided.

TYPE OF CONCESSION	APPROVAL NUMBER	AMOUNT (FJD)
No data		
TOTAL		0.00

CONFIRM

Other Allowable Deductions

If you have any additional allowable deductions not covered in the previous lines, they need to provide the details.

DESCRIPTION OF DEDUCTION	AMOUNT (FJD)
	0.00
TOTAL	0.00

ADD NEW +

CONFIRM

On clicking "Continue to Next Step", you will be navigated to "Losses Carried Forward" section.

Losses Carried Forward

Here you can enter any losses carried forward from past years. You are required to answer the following questions:

Question 1: Are There Losses to Carry Forward from Past Years?

If answered as 'Yes', Question 2 will be displayed. Otherwise, if answered as 'No', then taxpayer can proceed to "Tax on Chargeable Income" section.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 Bula HAIR SALOON PTY LTD

60%

INTERNATIONAL DEALINGS NON-ALLOWABLE DEDUCTIONS ALLOWABLE DEDUCTIONS LOSSES CARRIED FORWARD TAX ON CHARGEABLE INCOME SUMMARY DECLARATION

LOSSES CARRIED FORWARD

Are There Losses To Carry Forward From Past Years? ☐ Yes ☒ No

CONTINUE TO NEXT STEP: "TAX ON CHARGEABLE INCOME"

Question 2: Was There a Change in Direct or Indirect Ownership of the Company During the Year?

If answered as 'Yes', Question 3 will be displayed. If answered as 'No', then you would be required to input the domestic and/or foreign losses carried forward from previous tax years as shown below:

Question 3: Was the Change in the Underlying Ownership of the Company More Than 50%?

If answered as 'Yes', Question 4 will be displayed. If answered as 'No', then you would be required to input the domestic and/or foreign losses carried forward from previous tax years as shown below:

Question 4: Did the Company Carry on the Same Business After Shareholding Change as it Did Before Shareholding Change?

If answered as 'Yes', Question 5 will be displayed. If answered as 'No' then you would be required to input the domestic and/or foreign losses carried forward from previous tax years as shown below:

Question 5: Did the Company Engage in any New Business or Investment After the Change in Shareholding?

If answered as 'Yes', they would be able to proceed to next section: "Tax on Chargeable Income". If answered as 'No', then you would be required to input the domestic and foreign losses carried forward from previous tax years as shown below:

The sub total of losses carried forwards will be auto populated.

Note: You will be required to attach evidence if an amount will be entered for domestic and foreign losses carried forward from previous tax years.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 Bula HAIR SALOON PTY LTD

80%

INTERNATIONAL DEALINGS NON-ALLOWABLE DEDUCTIONS ALLOWABLE DEDUCTIONS LOSSES CARRIED FORWARD TAX ON CHARGEABLE INCOME SUMMARY DECLARATION

LOSSES CARRIED FORWARD

Are There Losses To Carry Forward From Past Years? ☒ Yes ☐ No

Was There a Change in Direct or Indirect Ownership of The Company During The Year? ☒ Yes ☐ No

Was The Change in The Underlying Ownership of The Company More Than 50%? ☒ Yes ☐ No

Did The Company Carry On The Same Business After Shareholding Change As It Did Before Shareholding Change? ☒ Yes ☐ No

Did The Company Engage In Any New Business Or Investment After The Change in Shareholding? ☐ Yes ☒ No

Domestic Losses Carried Forward From Previous Tax Years (FJD) 0.00

Foreign Losses Carried Forward From Previous Tax Years (FJD) 0.00

Subtotal Of Losses Carried Forward (FJD)

CONTINUE TO NEXT STEP: "TAX ON CHARGEABLE INCOME"

PREVIOUS STEP ADD NOTES SAVE

On clicking **"Continue to Next Step"**, you will be navigated to **"Tax on Chargeable Income"** section.

Tax on Chargeable Income

In this section, the Chargeable Income and Tax on Chargeable Income is calculated by the system and displayed.

Under the 'Chargeable Income' section, the tax on Chargeable Income will be auto populated.

The screenshot shows the 'Tax on Chargeable Income' section of the FRS Corporate Income Tax Return for Fiscal Year 2022. The progress bar indicates 70% completion. The 'TAX ON CHARGEABLE INCOME' step is highlighted with a red arrow. Below the progress bar, a table displays the 'Chargeable Income/Loss' as 0.00. A red arrow points to the 'TAX ON CHARGEABLE INCOME' section, which contains a table with the following data:

DESCRIPTION	AMOUNT (FSD)
Tax On Chargeable Income Other Than Income Subject To The Concessionary Tax Rate For Regional Or Global Headquarters	0.00
Total Tax On Chargeable Income	0.00

Below the table, a red arrow points to the 'CONTINUE TO NEXT STEP - "SUMMARY"' button.

On clicking **"Continue to Next Step"**, you will be navigated to **"Summary"** section.

Summary

A summary of all the sub-totals from the different sections would be displayed.

The screenshot shows the 'Summary' section of the FRS Corporate Income Tax Return for Fiscal Year 2022. The progress bar indicates 80% completion. The 'SUMMARY' step is highlighted with a red arrow. Below the progress bar, a table displays the 'CHARGEABLE INCOME' summary with the following data:

DESCRIPTION	AMOUNT (FSD)
Net Profit Before Tax	20.00
Add: Non-Allowable Deductions	340.00
Less: Allowable Deductions	50.00
Domestic Taxable Income/Loss For Current Year	310.00
Less: Domestic Loss Brought Forward	0.00
Taxable Foreign Income	0.00
Chargeable Income/(Loss)	310.00

→ TAX ON CHARGEABLE INCOME

DESCRIPTION	AMOUNT (FJD)	
Tax On Chargeable Income/(Loss)	62.00	
Tax Liability For The Year	62.00	
Provisional Tax	0.00	
Withholding Tax From Interest	0.00	
Foreign Tax Credit	0.00	
Tax Payable/(Refundable)	62.00	
Advance Payments	0.00	

→ LATE LODGEMENT PENALTY

PENALTY (20% Of Tax Payable)	0.00
PENALTY (5% Of Tax Payable Per Month)	0.00
Advance Tax Shortfall Penalty	0.00

TAX PAYABLE	TOTAL LATE LODGEMENT PENALTY	TOTAL PAYABLE **	CREDITS AVAILABLE	NET PAYABLE **
62.00	0.00	62.00	0.00	62.00

→ CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE

On clicking **"Continue to Next Step"**, you will be navigated to **"Declaration"** section.

Declaration

The individual submitting the application will be **required** to enter his/her TIN and Designation and **"tick"** on the check box. **"Submit"** button will be enabled and you are required to click on it to submit your application.

Note: Before clicking the **'Submit'** button, you can download the form by using the **'Download'** button.

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2022 - Form Number 101000009459 Bula HAIR SALOON PTY LTD 90%

INTERNATIONAL DEALINGS NON-ALLOWABLE DEDUCTIONS ALLOWABLE DEDUCTIONS LOSSES CARRIED FORWARD TAX ON CHARGEABLE INCOME SUMMARY DECLARATION

→ TIN^a 2900083190 Designation^b Accountant

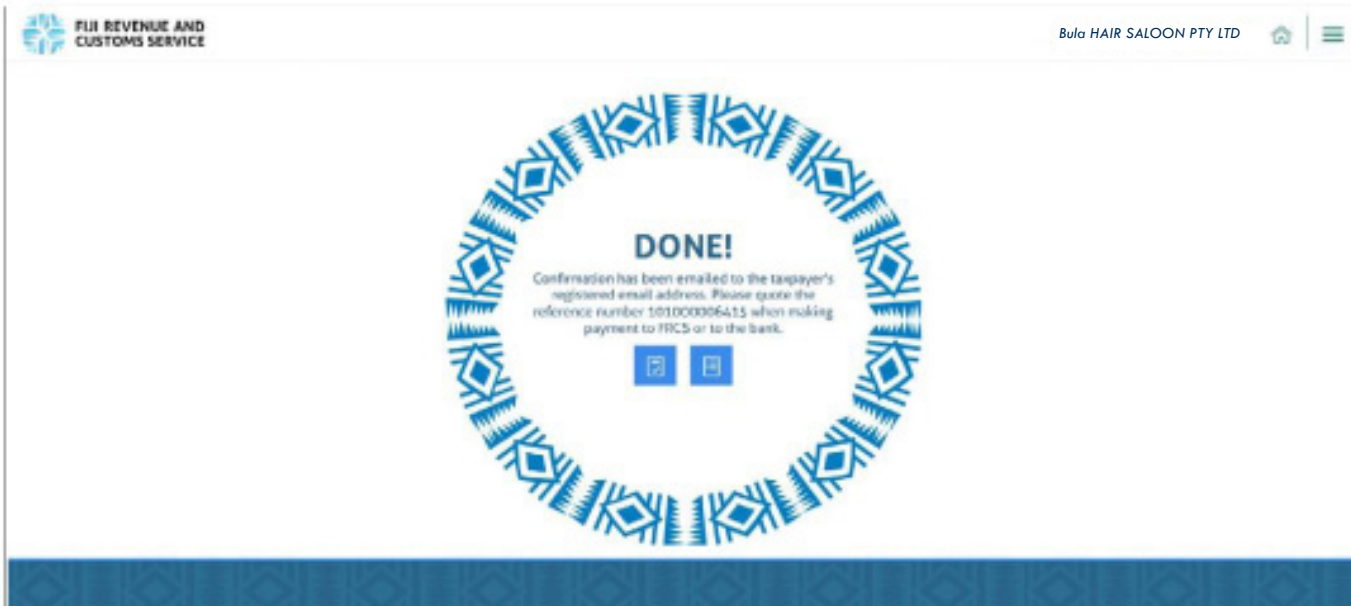
Full Name: Mr. NAOMI SYLVESTER
Lodgement Date: 20/03/2023

General Attachment
→ UPLOAD DOCUMENT

→ ☒ I/We declare that this is the correct assessment of my/the Income Tax liability for the period.
IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

→ PREVIOUS STEP DOWNLOAD FORM SUBMIT ADD NOTES SAVE

On clicking **"Submit"**, you will be navigated to the **"Acknowledgement"** page, where you can download confirmation of your submission. Confirmation of submission will be emailed to your registered email address.



You may download the acknowledgement letter using the icon  or file another return using the  icon.

In case you are facing any problems with the described processing steps or you have specific queries related to your particular circumstances that might deviate from the descriptions herein, please do not hesitate to call:

 **1326** or send an email to  **info@frcs.org.fj** and/or  **tpos@frcs.org.fj**.
FRCS will be happy to assist you.

Browser Compatibility

TPOS works best on Google Chrome. It will also work on other popular web browsers except for Internet Explorer. You must also have JavaScript enabled in your browser. For the best user experience, we advise you to keep your browser updated to the latest available version.