



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service (TPOS) User Guide

**➔ Corporate Income Tax – Cooperative Nil Filing
(Tax Payer)**

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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 digital strategic 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.

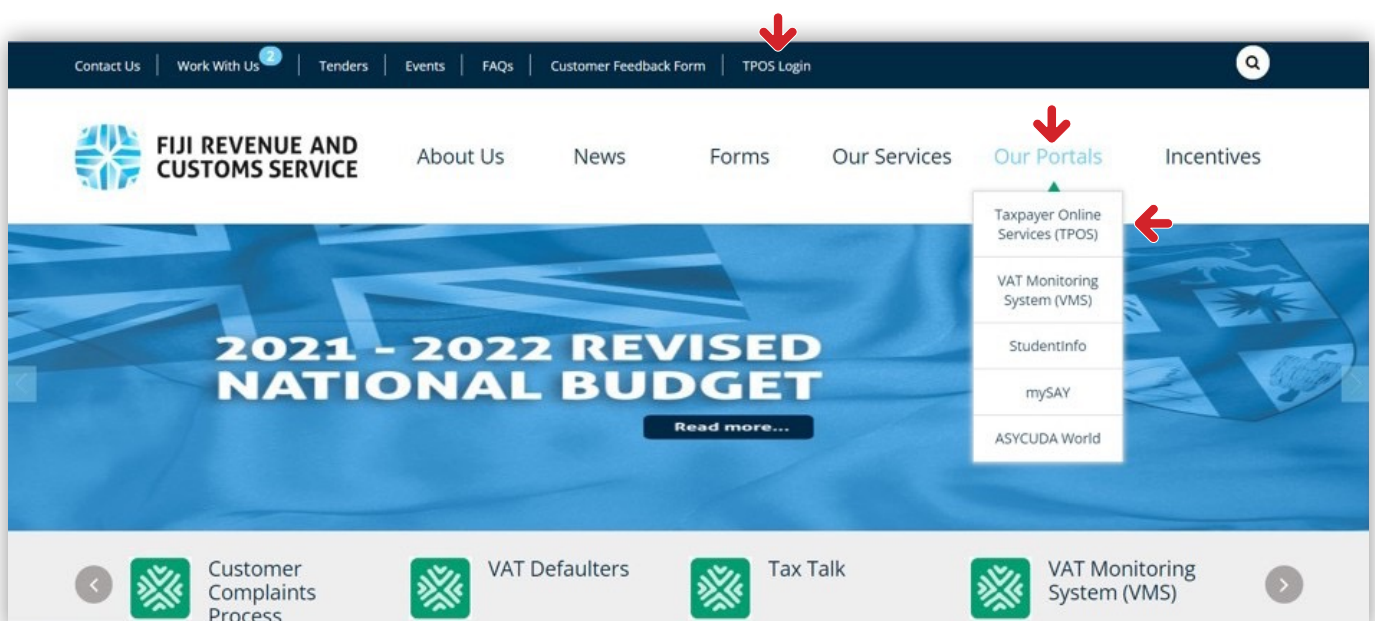
Basic Information

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 Cooperative Nil filing.

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.frcs.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.frcs.org.fj/taxpayerportal>





Cooperative Income Tax Nil Filing (Taxpayer) – Login

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

The login form is titled "Log In" and is part of the "FIJI REVENUE AND CUSTOMS SERVICE" portal. It features a "User ID" field with the text "EXTREMECOOP2009" and a "Password" field with masked characters. Both fields have a red arrow icon to the left and a help icon to the right. Below the password field is a "LOG IN" button. A link "Forgot your Password? Click here Help" is located below the login button. At the bottom, there is a "New User?" link and a "SIGN UP" button.

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

The dashboard displays a grid of tiles for various functions. The left sidebar shows the user's profile: "EXTREME COOPERATIVE", TIN: 2900077726, Issue Date: 06/07/2021, and a list of menu items: Entity Details, ID Details, Relationships, Mailing Address, Bank Details, and Branch: Sigatoka. The main area contains ten tiles: "FILING OBLIGATIONS" (with a red arrow and 99+ notifications), "FORMS IN PROGRESS" (with 3 notifications), "FORMS SUBMITTED", "PAYMENT OBLIGATIONS" (with 47 notifications), "CORRESPONDENCE" (with 99+ notifications), "REQUESTS", "CHANGE OF CIRCUMSTANCES", "EMPLOYEE ADMINISTRATION", "ENGAGEMENT OF TAX AGENT", and "DEREGISTER".

All your filing obligation 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.



FIJI REVENUE AND CUSTOMS SERVICE Filing Obligations Bula EXTREME COOPERATIVE

EXTREME COOPERATIVE

Select tax return Select period Select status

Sort by:

Tax Return	Period	Due Date	Status
Corporate Income Tax Return	Fiscal Year 2016	31/03/2017	Overdue
Corporate Income Tax Return	Fiscal Year 2017	29/03/2018	Overdue
Corporate Income Tax Return	Fiscal Year 2018	29/03/2019	Overdue
Corporate Income Tax Return	Fiscal Year 2019	31/03/2020	Overdue
Corporate Income Tax Return	Fiscal Year 2020	31/03/2021	Overdue

If your filing obligation does not appear above, create the obligation here.

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

FIJI REVENUE AND CUSTOMS SERVICE Corporate Income Tax Return - Fiscal Year 2021 - Form Number 101000006412 Bula EXTREME COOPERATIVE

71%

INSTRUCTIONS INCOME TAX RETURN OTHER INFORMATION GENERAL SCHEDULES UPLOAD DOCUMENTS SUMMARY

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Please enter all the mandatory information in each section of the return.
- 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 8(4) of the Tax Administration Act, 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 will apply if you file or pay late.

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

PREVIOUS STEP ADD NOTES SAVE

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



Income Tax Return

All return lines will be prefilled with zeros. It is **mandatory** that you input "0" in "NET Profit/Loss" line as shown below:

DESCRIPTION	AMOUNT (FJD)
Depreciation Charged In Accounts	0.00
Capital Expenditure	0.00
Legal Expenses	0.00
Fines & Penalties	0.00
Preliminary Expenses	0.00
Audio Visual Production Income	0.00
Unrealized Exchange Loss	0.00
Impairment Loss	0.00
Fair Value Losses On Assets And Liabilities	0.00
FNPF (50% Of 10 % Employer Contribution)	0.00

You are then required to move to "Upload Document" section. You are required to click on "Continue to Next Step" on "Other Information" section and "General Schedule" section.

Upload Document

It is **mandatory** for you to upload your financial statements. Please note the format & size of the attachment.

If you do not upload your financial statement(s), the system will not allow you to proceed to other sections and an error will be displayed as shown below:



The screenshot shows the 'Corporate Income Tax Return' interface. A modal window titled 'View Messages' is displayed, containing a message: 'Please upload Financial Statements.' with an information icon. The background interface includes a progress bar with steps: INSTRUCTIONS, INCOME TAX RETURN (highlighted with a red arrow), ATTACHMENTS, SUMMARY, and DECLARATION. Below the progress bar, there is a 'TOTAL' section showing '0.00' and an 'ADD NEW' button. The 'ATTACHMENTS' section is titled 'Financial Statements *' and features an 'UPLOAD DOCUMENT' button with a question mark icon. At the bottom of the attachments section, there is a green button labeled 'CONTINUE TO NEXT STEP: "SUMMARY"'. The footer includes a 'PREVIOUS STEP' button and icons for 'ADD NOTES' and 'SAVE'.

After uploading your financial statement(s) you are required to click on **"continue to next step"** and you will be navigated to **"Summary"** section.

Summary

You will be able to view that you will not be paying any taxes.

The screenshot shows the 'SUMMARY' section of the 'Corporate Income Tax Return - Fiscal Year 2019 - Form Number 101000003359'. The progress bar at the top shows 71% completion, with the 'SUMMARY' step highlighted. The main content area displays a table with the following data:

DESCRIPTION	AMOUNT (FJD)
Tax Liability For The Year	0.00
Provisional Tax	0.00
Withholding Tax	0.00
Foreign Tax Credit	0.00
Tax Payable(Refundable)	0.00

Below the table, there is a section for 'LATE LODGEMENT PENALTY' with a table showing:

TOTAL LIABILITY	TOTAL PENALTY	TOTAL PAYABLE	CREDITS AVAILABLE	NET PAYABLE
0.00	00.00	00.00	00.00	00.00

Below the table, there is a note: 'Late Payment Penalties will apply in accordance with the Tax Administration Act 2009 if payment is made after the due date.' At the bottom of the summary section, there is a green button labeled 'CONTINUE TO NEXT STEP: "DECLARATION"'. A message box at the bottom right states 'Form: 101000003359 saved successfully'. The footer includes a 'PREVIOUS STEP' button and icons for 'ADD NOTES' and 'SAVE'.

Upon clicking **"continue to next step"**, you will then be navigated to the **"Declaration"** section for the final submission.



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 in order to submit your application.

The screenshot shows the 'DECLARATION' step of the Corporate Income Tax Return process. The header includes the service logo, the form title 'Corporate Income Tax Return - Fiscal Year 2021 - Form Number 101000006412', and the taxpayer's name 'Bula EXTREME COOPERATIVE'. A progress bar indicates 86% completion. The navigation menu includes 'INCOME TAX RETURN', 'OTHER INFORMATION', 'GENERAL SCHEDULES', 'UPLOAD DOCUMENTS', 'SUMMARY', and 'DECLARATION'. The form fields show 'TIN*' as 2900081572 and 'Designation*' as Accountant. Below these, it lists 'Full Name: Mr. MALCOLM LEMON TUILAKEPA' and 'Lodgement Date: 24/08/2022'. There is an 'UPLOAD DOCUMENT' button under 'General Attachment'. A declaration checkbox is checked, stating 'I declare that this is the correct assessment of my Income Tax liability for the period.' Below this is a warning: 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The bottom navigation bar has 'PREVIOUS STEP', 'SUBMIT', 'ADD NOTES', and 'SAVE' buttons.

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.

The screenshot shows the 'DONE!' acknowledgement page. It features a large circular graphic with a traditional Fijian pattern. The text reads: 'DONE! Confirmation has been emailed to the taxpayer's registered email address. Please quote the reference number 101000006415 when making payment to FRCS or to the bank.' Below the text are two icons: a document with a checkmark and a document with a list. The bottom navigation bar is visible.

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