



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service (TPOS) User Guide



Remission of Penalties

Version: 1

Date: 09-06-2022



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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 the 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.

The FRCS TPOS is a 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

As per Section 48(6) of the Tax Administration Act (TAA) of 2009, a person liable to pay a penalty may apply for remission of penalty payable and as per Section 48(7) of TAA CEO may, upon receipt of an application from the taxpayer or on the CEO's motion remit, in whole or in part, any penalty payable by a person.

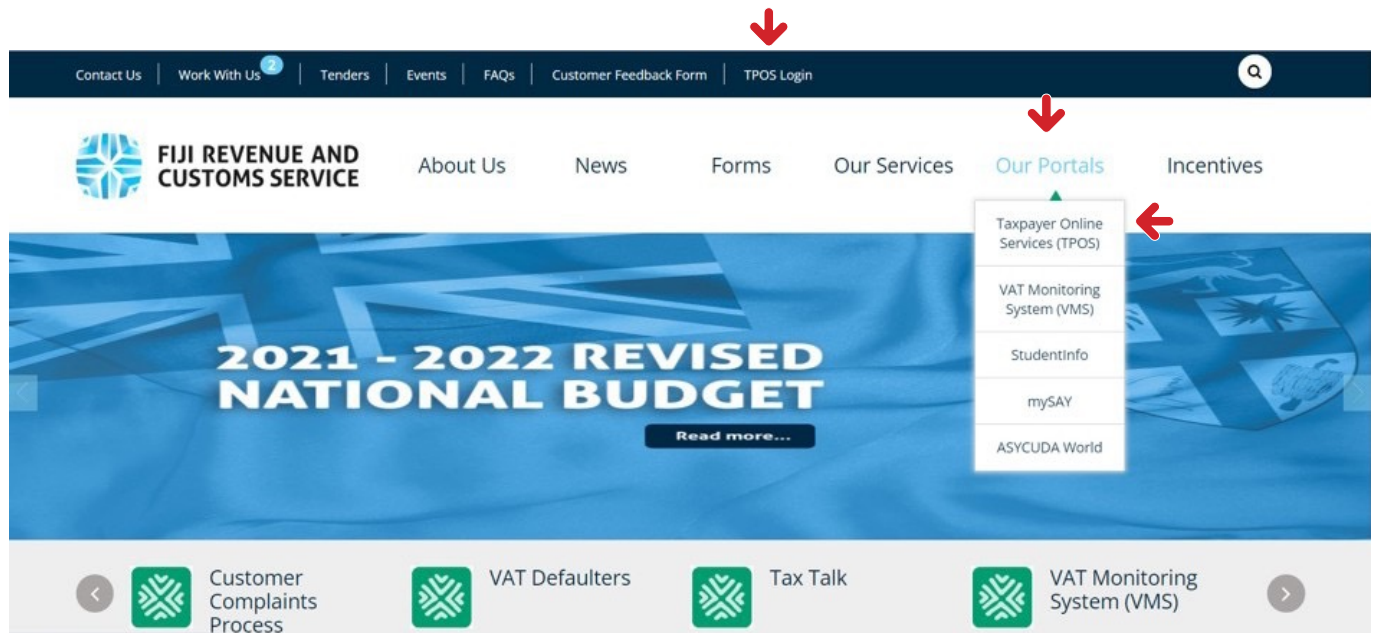
There are some specific remission powers such as Section 110(12) of the Income Tax Act (ITA). The specific remission powers override the general remission power, and they may provide limited grounds to remit the penalty.

The current practice is that the request for remission of penalty from taxpayers is considered after the principal tax amount is paid.

Logging in to TPOS

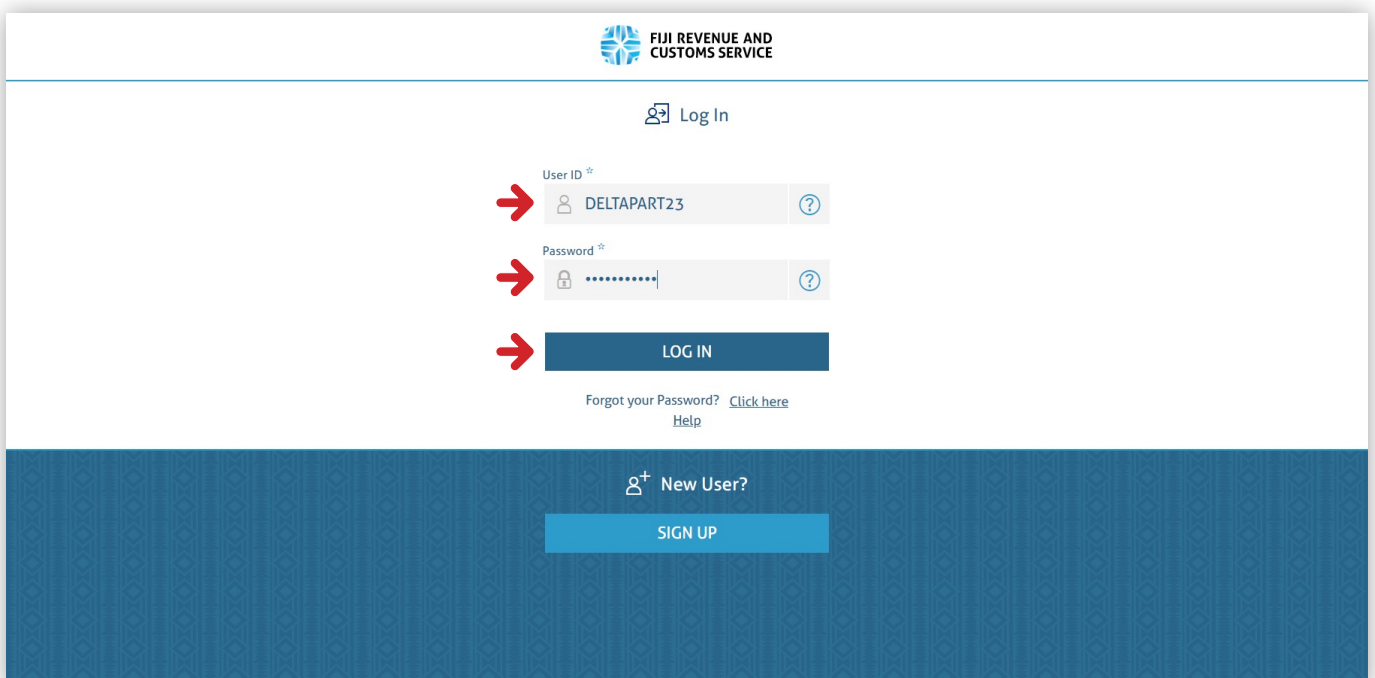
Alternatively, you can go to the portal directly by typing the following URL in your browser:

<https://tpos.frcs.org.fj/taxpayerportal>



Remission of Penalties from TPOS

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

A screenshot of the TPOS login page. The page features the Fiji Revenue and Customs Service logo at the top. Below the logo is a 'Log In' section with a user icon. The login form consists of three main components: a 'User ID' field with a red arrow pointing to it and the text 'DELTA PART23', a 'Password' field with a red arrow pointing to it and masked characters, and a 'LOG IN' button with a red arrow pointing to it. Below the password field is a link for 'Forgot your Password? Click here Help'. At the bottom of the page is a 'New User?' section with a 'SIGN UP' button.



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

The dashboard displays the following information:

- Header:** FIJI REVENUE AND CUSTOMS SERVICE, If you need any information about Taxation, please visit the FRCS website clicking here, Bula DELTA PARTNERSHIP.
- Left Sidebar:**
 - Delta Partnership
 - +6797105239
 - LLEWATU@FRCS.ORG.FJ
 - TIN: 0000000000
 - Issue Date: 20/06/2021
 - Entity Details
 - ID Details
 - Relationships
 - Mailing Address
 - Bank Details
 - Branch: Suva
- Main Area Tiles:**
 - FILING OBLIGATIONS (22)
 - FORMS IN PROGRESS (1)
 - FORMS SUBMITTED
 - PAYMENT OBLIGATIONS (1)
 - CORRESPONDENCE (99+)
 - REQUESTS** (indicated by a red arrow)
 - CHANGE OF CIRCUMSTANCES
 - EMPLOYEE ADMINISTRATION
 - ENGAGEMENT OF TAX AGENT
 - Deregister

You are required to select **"WAIVERS"** and then click on **"REMISSION OF PENALTIES"** tile

The 'Taxpayer Request' page displays the following information:

- Header:** FIJI REVENUE AND CUSTOMS SERVICE, Taxpayer Request, Bula DELTA PARTNERSHIP.
- Left Sidebar:**
 - Delta Partnership.
 - +4989393092
 - KKUMAR005@FRCS.ORG.FJ
 - FILING OBLIGATIONS (99+)
 - FORMS IN PROGRESS (2)
 - FORMS SUBMITTED
 - PAYMENT OBLIGATIONS
 - CORRESPONDENCE (99+)
 - REQUESTS** (indicated by a red arrow)
 - CHANGE OF CIRCUMSTANCES
 - ENGAGEMENT OF TAX AGENT
- Main Area:**
 - TIN LETTER
 - STATEMENTS
 - CERTIFICATES
 - WAIVERS** (indicated by a red arrow)
 - STUDENT LOAN
 - EXTENSIONS
 - TIME TO PAY ARRANGEMENTS
 - SRT RING-FENCING
 - INCOME TAX
 - REQUEST FOR REMISSION OF PENALTIES** (indicated by a red arrow)



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.

FIJI REVENUE AND
CUSTOMS SERVICE

Request for Remission of Penalties

Bula DELTA PARTNERSHIP

INSTRUCTION

REFERENCE NUMBER

REMISSION REASON

DECLARATION

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- Enter the relevant filing reference number and the administrative penalties imposed will be displayed.
- If filing reference number is not available, select the tax type and the related period for which you are requesting the relief from penalties.
- Enter the amount by which you want to reduce the penalty amount in the "Remission Amount" field.
- Enter all mandatory information to proceed.
- Please provide the reason for requesting for remission of administrative penalties.
- You can request for remission of more penalties using the button "Add more References".
- Upload supporting documents for the request. The attachments can be of maximum 5MB each file in PDF, JPEG, JPG, PNG, DOC, DOCX, XLS or XLSX formats.
- Make sure that the tax amount is paid before you request for remission of penalty.
- Upon submission, the acknowledgment shall be generated online, and you can download a copy.

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

CONTINUE TO NEXT STEP: "REFERENCE NUMBER"

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

Please note that Reference Number can also be ascertained from statement of accounts as shown below:

Tax Type

Period

Service Turnover Tax

01/01/2012 - 15/06/2022

↓

Issued on

Issued at

15/06/2022

1:22:48 PM

Date	Period	Description	Transaction No	Debit (FJD)	Credit (FJD)	Balance (FJD)
Opening Balance						0.00
01/01/2015		Open Balance	100724000007	11.53	0.00	11.53 DR
13/02/2015	January 2015	Incoming Cash	186946002956	0.00	39.30	27.77 CR
13/02/2015	January 2015	Incoming Cash	186946002999	0.00	0.70	28.47 CR
20/02/2015	January 2015	Assessment	112000026352	39.30	0.00	10.83 DR
05/03/2015	February 2015	Assessment	112000026371	35.30	0.00	46.13 DR
05/03/2015	February 2015	Incoming Cash	186946002957	0.00	35.30	10.83 DR
08/04/2015	March 2015	Assessment	112000026391	31.04	0.00	41.87 DR
08/04/2015	March 2015	Incoming Cash	186946002958	0.00	31.07	10.80 DR
08/04/2015	March 2015	Incoming Cash	186946003000	0.00	0.03	10.77 DR
07/05/2015	April 2015	Incoming Cash	186946002959	0.00	31.55	20.78 CR
14/05/2015	April 2015	Assessment	112000026412	31.52	0.00	10.74 DR
02/06/2015	May 2015	Assessment	112000026419	30.04	0.00	40.78 DR
02/06/2015	May 2015	Incoming Cash	186946002960	0.00	30.05	10.73 DR



By Default the **"NO"** will be selected to the question **"Do you have a reference Number?"**

All TPOS tax type penalties will appear under Tax Type dropdown. You are required to select the tax type from the dropdown for which you want to file remission of penalty.

You are required to select the **"Period"** for which you want to file the remission of penalty.



You are then required to click on **"ADD REFERENCE"** button and the system will populate the details

FIJI REVENUE AND CUSTOMS SERVICE REMISSION OF PENALTIES - Form Number 320000002950 Bula DELTA PARTNERSHIP.

50%

INSTRUCTION REFERENCE NUMBER REMISSION REASON DECLARATION

Do you have Reference Number ?*

☐ Yes

☒ No

Tax Type* Pay As You Earn (PAYE) ✓

Period* January 2019 ✕ ✓

ADD REFERENCE +

REF. NUMBER	TAX TYPE	TAX PERIOD	PENALTY DATE	PENALTY TYPE	PENALTY AMOUNT (FJD)	REMISSION AMOUNT
No data						
TOTAL						

CONTINUE TO NEXT STEP: "REMISSION REASONS"

PREVIOUS STEP ADD NOTES SAVE

If you selected **"Yes"** to the question "Do you have a reference Number"?, you will be required to enter the reference number of the tax type you wish to apply for remission of penalty. You are then required to click on **"ADD REFERENCE"** button and system will populate the penalty type.

FIJI REVENUE AND CUSTOMS SERVICE REMISSION OF PENALTIES - Form Number 320000002950 Bula DELTA PARTNERSHIP.

50%

INSTRUCTION REFERENCE NUMBER REMISSION REASON DECLARATION

Do you have Reference Number ?*

☒ Yes

☐ No

Reference number* 201000005853

ADD REFERENCE +

REF. NUMBER	TAX TYPE	TAX PERIOD	PENALTY DATE	PENALTY TYPE	PENALTY AMOUNT (FJD)	REMISSION AMOUNT
No data						
TOTAL						

CONTINUE TO NEXT STEP: "REMISSION REASONS"

PREVIOUS STEP ADD NOTES SAVE



You can also add multiple reference numbers or periods while requesting for penalty remission.

FIJI REVENUE AND
CUSTOMS SERVICE

REMISSION OF PENALTIES - Form Number 320000002950

Bula DELTA PARTNERSHIP.

50%

INSTRUCTION

REFERENCE NUMBER

REMISSION REASON

DECLARATION

Do you have Reference Number ?*

Reference number*

☒ Yes

☐ No

ADD REFERENCE

+

REF. NUMBER	TAX TYPE	TAX PERIOD	PENALTY DATE	PENALTY TYPE	PENALTY AMOUNT (FJD)	REMISSION AMOUNT	
201000005853	Pay As You Earn	1901	01/06/2020	Late Payment Penalty 2'	250.00		
201000005853	Pay As You Earn	1901	01/06/2020	Late Payment Penalty 2'	200.00		
201000005853	Pay As You Earn	1901	01/06/2020	Late Payment Penalty 2'	175.00		
201000005853	Pay As You Earn	1901	26/05/2020	Late Payment Penalty 5'	490.00		
201000005853	Pay As You Earn	1901	26/05/2020	Late Payment Penalty 5'	515.00		
TOTAL					1,630.00	0	

CONTINUE TO NEXT STEP: "REMISSION REASONS"

PREVIOUS STEP

ADD NOTES

SAVE

You are required to Input the **"remission amount"** which can be either full or partial. On clicking **"Continue to Next Step"**, you will be navigated to **"Remission Reasons"**.

FIJI REVENUE AND
CUSTOMS SERVICE

REMISSION OF PENALTIES - Form Number 320000002950

Bula DELTA PARTNERSHIP.

50%

INSTRUCTION

REFERENCE NUMBER

REMISSION REASON

DECLARATION

Do you have Reference Number ?*

Reference number*

☒ Yes

☐ No

ADD REFERENCE

+

REF. NUMBER	TAX TYPE	TAX PERIOD	PENALTY DATE	PENALTY TYPE	PENALTY AMOUNT (FJD)	REMISSION AMOUNT	
201000005853	Pay As You Earn	1901	01/06/2020	Late Payment Penalty 2'	250.00	250.00	
201000005853	Pay As You Earn	1901	01/06/2020	Late Payment Penalty 2'	200.00	100.00	
201000005853	Pay As You Earn	1901	01/06/2020	Late Payment Penalty 2'	175.00	175.00	
201000005853	Pay As You Earn	1901	26/05/2020	Late Payment Penalty 5'	490.00	490.00	
201000005853	Pay As You Earn	1901	26/05/2020	Late Payment Penalty 5'	515.00	15.00	
TOTAL					1,630.00	1,030.00	

CONTINUE TO NEXT STEP: "REMISSION REASONS"

PREVIOUS STEP

ADD NOTES

SAVE



Upon Clicking on **"ADD REASON "** button, you will be able to select the reasons from the drop down.

FIJI REVENUE AND CUSTOMS SERVICE REMISSION OF PENALTIES - Form Number 320000002950 Bula DELTA PARTNERSHIP.

75%

INSTRUCTION REFERENCE NUMBER REMISSION REASON DECLARATION

REMISSION REASONS

*REASON FOR REQUESTING REMISSION	EXPLAIN THE REASON IN DETAIL	*ATTACHMENT SUPPORTING EVIDENCE
Type Here		
Casualty		
Death		
Fire		
Inability to obtain records		
Incapacitation		
Natural Disaster		

ADD REASON +

ADD NOTES SAVE

You will then be required to explain your reason in detail under **"EXPLAIN THE REASON IN DETAIL" TAB**

FIJI REVENUE AND CUSTOMS SERVICE REMISSION OF PENALTIES - Form Number 320000002950 Bula DELTA PARTNERSHIP.

75%

INSTRUCTION REFERENCE NUMBER REMISSION REASON DECLARATION

REMISSION REASONS

*REASON FOR REQUESTING REMISSION	EXPLAIN THE REASON IN DETAIL	*ATTACHMENT SUPPORTING EVIDENCE
Fire	business loss due to in workplace fire	

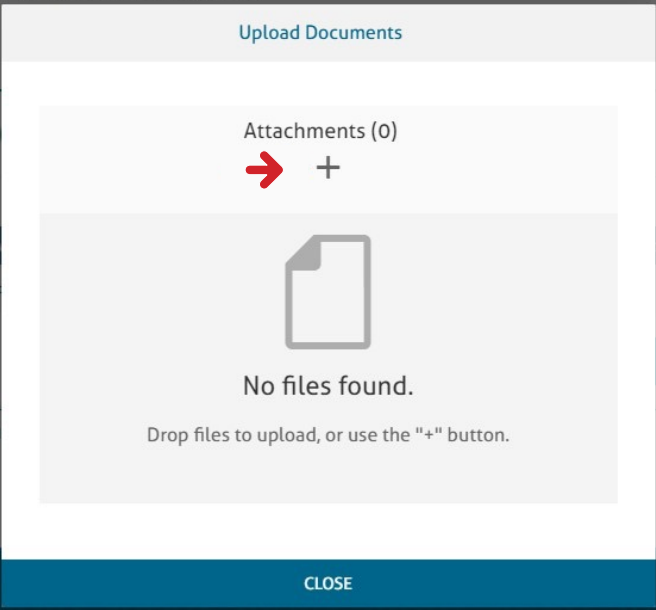
ADD REASON +

CONTINUE TO NEXT STEP: "DECLARATION"

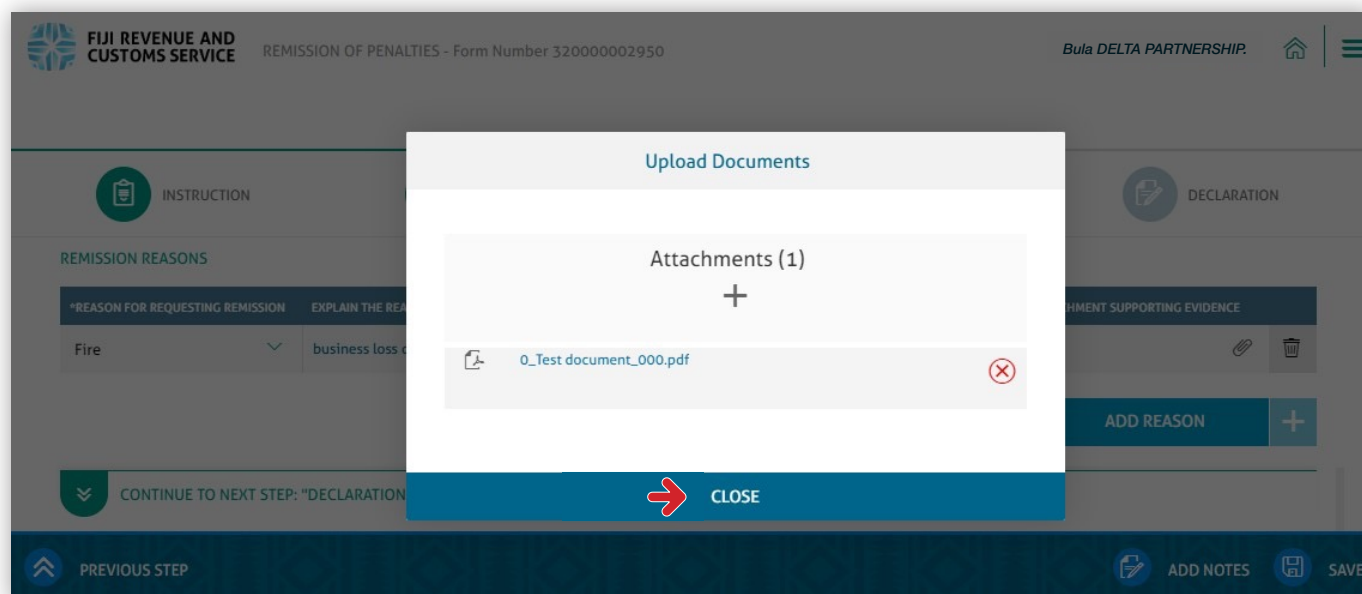
PREVIOUS STEP ADD NOTES SAVE

You are required to attach the supporting evidence by clicking on **"attachment icon"**.

You are required to click on the **"+"** icon and upload the required document .

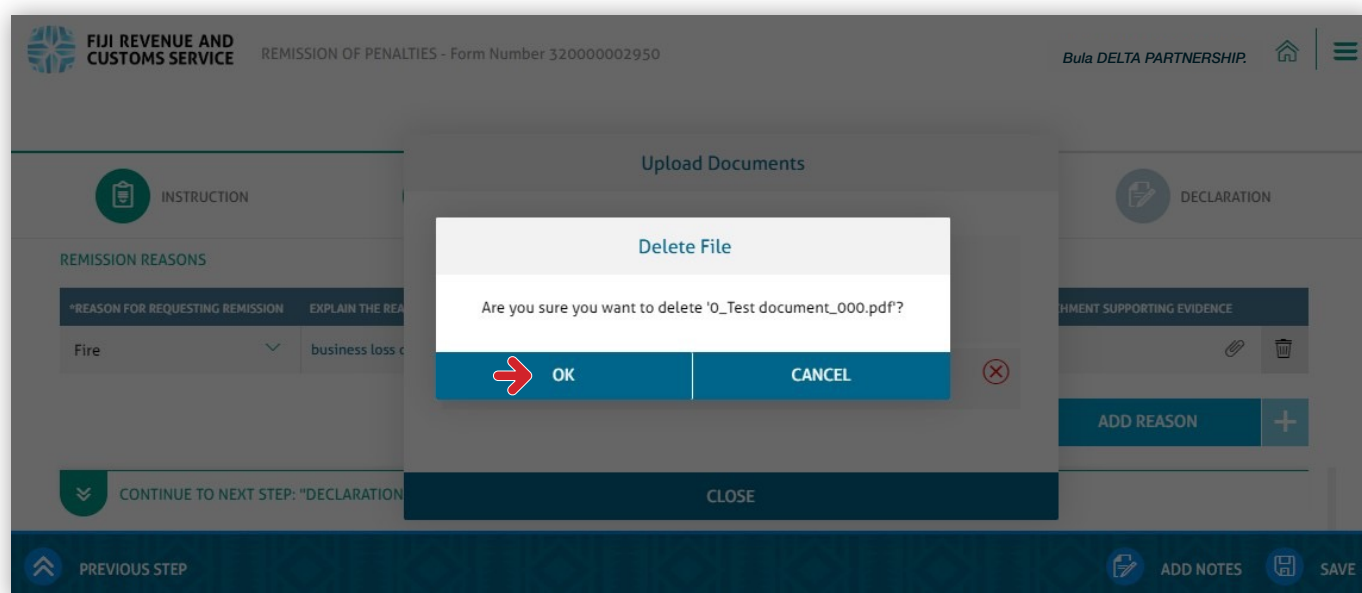


Once the attachments are successfully loaded, you are required to close the pop-up. You may also remove the attachment by clicking on cross icon in red.



The screenshot shows the 'Upload Documents' pop-up window. It has a title bar 'Upload Documents' and a close button (red X) in the top right. The main content area is titled 'Attachments (1)' and contains a list of files. The first file is '0_Test document_000.pdf' with a red cross icon to its right. At the bottom of the pop-up is a blue bar with a red arrow pointing right and the text 'CLOSE'. The background shows the 'REMISSION OF PENALTIES' form with sections for 'INSTRUCTION', 'REMISSION REASONS', and 'DECLARATION'.

A pop up will appear and you are required to click on 'OK' and then click on **"Continue to Next Step"**



The screenshot shows the 'Delete File' pop-up window. It has a title bar 'Delete File' and a close button (red X) in the top right. The main content area contains the text 'Are you sure you want to delete '0_Test document_000.pdf'?'. Below the text are two buttons: 'OK' (with a red arrow pointing right) and 'CANCEL'. At the bottom of the pop-up is a blue bar with the text 'CLOSE'. The background shows the 'REMISSION OF PENALTIES' form with sections for 'INSTRUCTION', 'REMISSION REASONS', and 'DECLARATION'.



You will then be navigated to the **"Declaration"** section for the final submission. On the "Declaration" page, you must agree to the declaration by ticking the checkbox in order to be able to submit the request. If you are an individual, no additional information will be required.

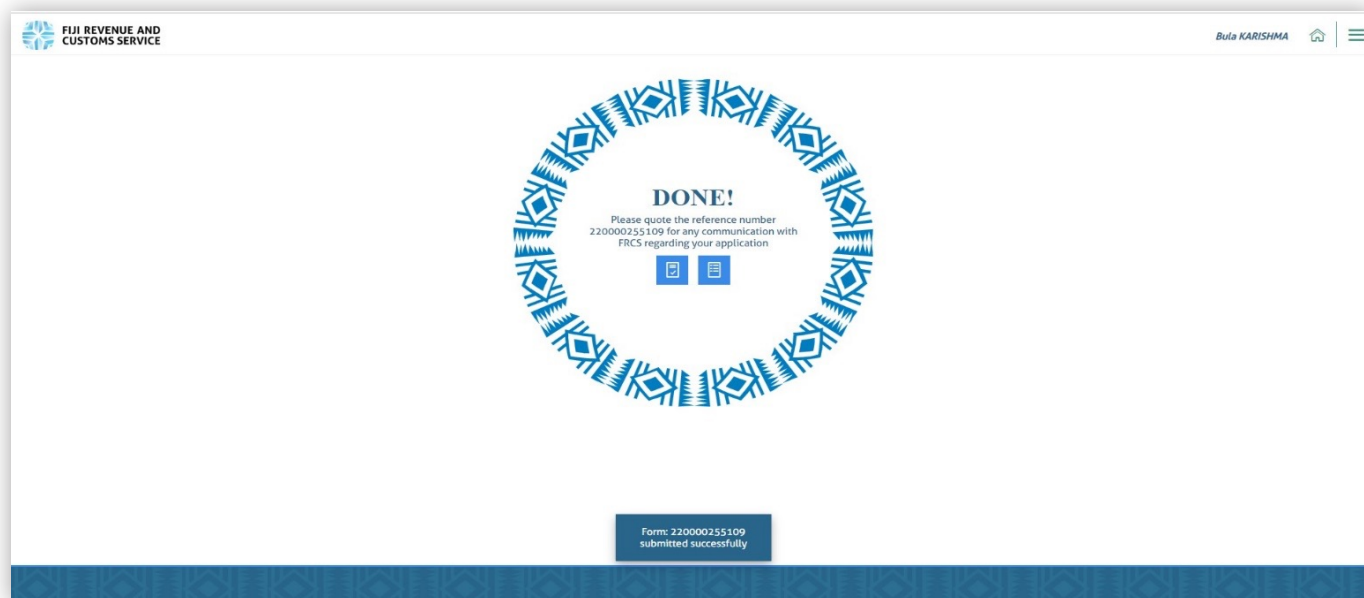
The screenshot shows the 'DECLARATION' step of a 'REMISSION OF PENALTIES' form. The progress bar at the top is at 100%. The user is 'Bula MISHTI'. The form displays the user's full name 'MISHTI CHAUHAN' and the lodgement date '08/07/2020'. A red arrow points to a checked checkbox with the text 'I declare that the information in this application is true and correct in every detail.' Below this, a warning states 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The bottom navigation bar includes 'PREVIOUS STEP', a red arrow pointing right, a green 'SUBMIT' button, and 'ADD NOTES' and 'SAVE' options.

However, for a Non-Individual, the individual submitting the application will be required to input their 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 for a non-individual user, 'Bula DRAKE ASSOCIATION'. The progress bar is at 75%. The form requires input for 'TIN*' (2900048276) and 'Designation*' (Director). It also shows the user's full name 'MISHTI CHAUHAN' and lodgement date '07/07/2020'. A red arrow points to a checked checkbox with the text 'I declare that the information in this application is true and correct in every detail.' Below this, a warning states 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' The bottom navigation bar includes 'PREVIOUS STEP', a red arrow pointing right, a green 'SUBMIT' button, and 'ADD NOTES' and 'SAVE' options.



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 this icon or apply for another request 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.