



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service (TPOS) User Guide

 **Sign Up for New Tax Agent**

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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 userfriendliness 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

Tax Agents are licensed authorized natural persons providing 'taxation' services such as filing returns, amendments, objections and taxpay requests. Indirectly, they act as an intermediary between Fiji Revenue & Customs Service (FRCS) and the taxpayers to facilitate tax dealings and affairs. Tax Agents' Board (TAB) was established to register and regulate the work of tax agents.

As per section 113 of the Tax Administration Act 2009, a natural person may apply to the Board for registration as a tax agent. In order to meet this requirement, the sign-up and registration of tax agent will be completely online process, whereby the applicant will fill the application, which will then be reviewed by the Secretary of TAB.

The prerequisite is that the person should already have an active Taxpayer Identification Number (TIN) issued by FRCS prior to proceeding with Tax Agent registration.

The below framework has been adopted to fulfil the requirement of FRCS for the Tax Agent process;

- 1. Tax Agent portal will be separate from the taxpayer's personal portal**
- 2. The Tax Agent will be issued a unique Business Partner (BP) number for this purpose. The Business Partner (BP) number is NOT a TIN.**
- 3. System will create a unique User ID for the Tax Agent.**
- 4. There will be a relationship created between the TIN and the BP created.**

Tax Agent can operate as an Individual Tax Agent (Sole Trader) or Partner/ Representative of a Tax Agent firm (KPMG, PWC, etc.). The validations on the application will change based on the category of Tax Agent. If the applicant selects 'Individual Tax Agent' category, then the system will validate If the applicant has an active business registration with FRCS.

There are certain other criteria that the applicant needs to meet, before the applicant can be considered as eligible applicant. One of those criteria is that applicant must be complaint with regards to the tax affairs. In order to meet this requirement, the following real-time validations will be carried out by the system and If any of the conditions are not fulfilled, It will prevent the applicant from proceeding with the application.

- 1. No outstanding filing obligations in NTIS**
- 2. No outstanding payment obligations in NTIS**
- 3. Tax complaint in Customs**



An interface with ASYCUDA has been setup to check for the compliance level in Customs. If due to unforeseen circumstances the interface is unavailable, then the taxpayer will be allowed to proceed with the application, however a warning message will be provided to the Tax Officer before approving the application. It will be the responsibility of the Tax Officer to check the dues in Customs prior to approving the application.

After the applications is approved, the applicant will receive the following correspondences;

- 1. User ID & Password email notification (separate emails)**
- 2. Tax Agent Registration Approval Letter**
- 3. Tax Agent License Certificate**

The Tax Agent license is issued until the end of the year, and the Tax Agent is expected to pay the renewal fee within 21 consecutive days of the date of expiry to renew the license. This process will be further explained in Tax Agent License renewal user manual.

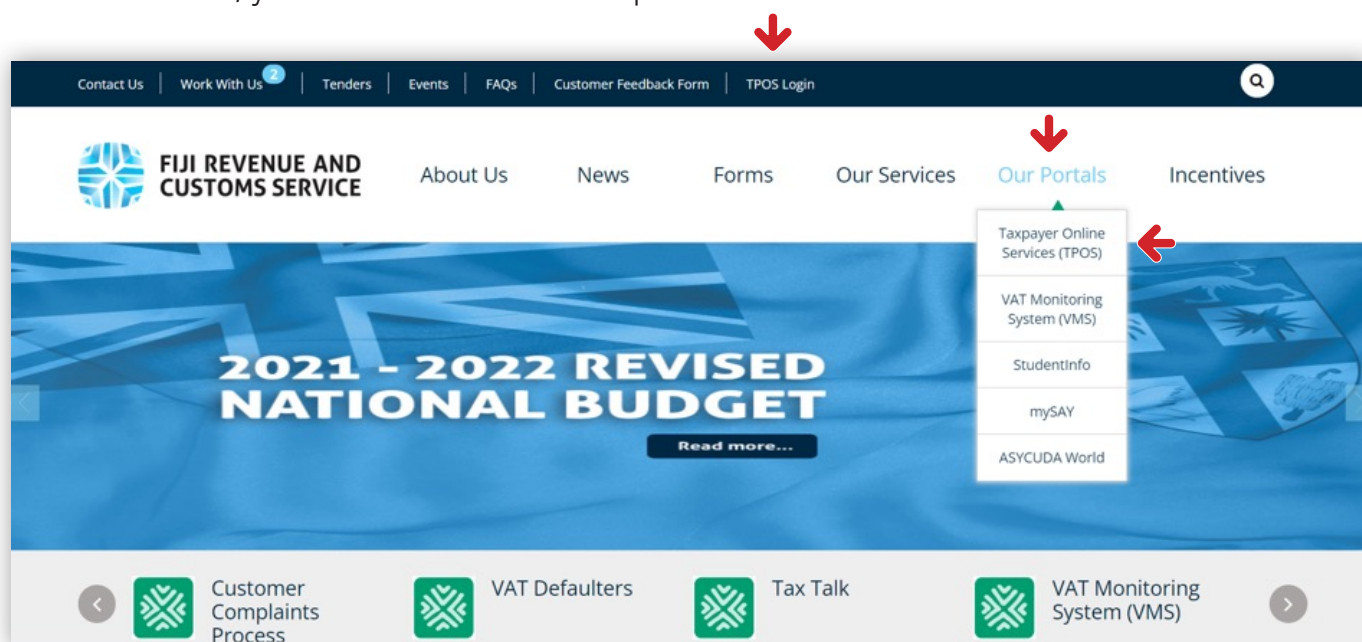
One-time Login Code

A One-time Login Code is issued to existing taxpayers to enable them to sign up on TPOS. The code provides an additional layer of security. To sign up, an existing taxpayer is required to enter their TIN and One-time Login Code.

If you already have a TIN but have not received your One-time Login Code, please visit your nearest FRCS branch for assistance or email us on info@frcs.org.fj and/or tpos@frcs.org.fj. You will be required to fill the "One time Log in Code" form tailored to your status as a taxpayer, whether it is as an Individual or Non-individual, such as a company, estate, non-profit organisation, or other similar entity .

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>



New Tax Agent Sign Up

"New Tax Agent" is the term we use to refer to individuals who have not yet registered themselves as a Tax Agent and do not have a Tax Agent License Number. Upon Clicking the link to the portal, you will be directed to the portal. You will need to click on **"SIGN UP"**.

FIJI REVENUE AND
CUSTOMS SERVICE

Log In

User ID *

User ID ?

Password *

Password ?

LOG IN

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

New User?

SIGN UP

You are then required to click on **"New Taxpayer"** then select **"Tax Agent "**

FIJI REVENUE AND
CUSTOMS SERVICE

SIGN UP

NEW TAXPAYER

Individual

Non-Individual

Tax Agent



You are required to **Read and Agree to the Terms and Conditions.**

**FIJI REVENUE AND
CUSTOMS SERVICE**

FRCS TAXPAYER ONLINE SERVICES [TPOS] TERMS AND CONDITIONS

1. INTRODUCTION

1.1. These terms and conditions apply to your use of the FRCS's Taxpayer Online Services [TPOS] (the "Terms and Conditions"). It is important that you read these Terms and Conditions before you use TPOS. If you do not understand, or are unsure about any aspect of these Terms and Conditions, do not hesitate to ask FRCS to clarify the matter for you.

2. ABBREVIATIONS AND DEFINITIONS

Electronic Equipment – any electronic device used to gain access into TPOS

E-User – A person intending to utilise or is utilising TPOS

FRCS – Fiji Revenue and Customs Service

TPOS – provision of electronic services that include registration, filing obligations, account management, general queries and any other component that the FRCS may make available online to a person

3. REGISTRATION FOR TPOS

3.1. A person who intends to avail TPOS shall fill, duly sign if on paper and deliver in person or by online service provided by the FRCS an application form with all requested supporting documents, if any.

3.2. The e-user shall be issued an initial temporary Password for all electronic services the e-user would like to avail of. The e-user shall be prompted to change the initial temporary

I AGREE **I DISAGREE**

When you click on **"I AGREE"**, you will be navigated to the Tax Agent Sign Up screen, where you must select the **"Tax Agent Category"**. Two categories will be available:

- **Partner/Representative of Tax Agent firm**
- **Individual Tax Agent (operating as a sole trader)**

**FIJI REVENUE AND
CUSTOMS SERVICE**

Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

Select Tax Agent Category

☐ Partner/Representative of a Tax Agent Firm

☐ Individual Tax Agent

BACK



You will then be directed to this screen to input TIN, Birth Registration Number/FRCS ID (mandatory), Passport Number (optional if you have provided birth registration number) and Receipt Number. Please note that **you are required to pay the tax agent application fees before applying** and you must quote the 12 digit receipt number.

FIJI REVENUE AND
CUSTOMS SERVICE

Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

TIN * Birth Registration Number / FRCS ID * Passport Number *

TIN Birth Registration Number / ... Passport Number

Receipt Number *

Receipt Number ?

< BACK NEXT >

You must click on the **"NEXT"** button after you have filled in the mandatory marked fields.

FIJI REVENUE AND
CUSTOMS SERVICE

Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

TIN * Birth Registration Number / FRCS ID * Passport Number *

2900024937 Birth Registration Number / ... Z991823

Receipt Number *

181000002472 ?

< BACK NEXT >



You can click on the **"BACK"** button to navigate back to the Sign-Up page.

When you click on **"NEXT"**, you will be navigated to a screen displaying your personal details, address details and contact details.

g⁺ Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

PERSONAL DETAILS:	ADDRESS DETAILS:	CONTACT DETAILS:
TIN: 2900024937	Street Address: Royal Rd	Mobile: +6797852522
Name: Ms. Vita Real	Region: EASTERN	Email: VITAR@GMAIL.COM
	Province: Lau	
	Island/City/Town: Oneata	
	Village/Suburb: Dakuiloa	
	Country: Fiji	

☐ I confirm the displayed information is correct

If the information above is not up to date, please update your information via Change of Circumstances, prior to completing Sign-Up

< BACK CANCEL NEXT >

You must confirm that the information displayed is correct. If the information is incorrect, you must update your information via the **"Change of Circumstances"** application available on the taxpayer dashboard, before proceeding with the application.

It is important to ensure that the email address provided to FRCS is valid, as the Tax Agent Portal Taxpayer ID and password will be sent to that email address.

Once the confirmation checkbox is checked, the **"NEXT"** button would be enabled and the **"CANCEL"** button would be disabled.

g⁺ Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

PERSONAL DETAILS:	ADDRESS DETAILS:	CONTACT DETAILS:
TIN: 2900024937	Street Address: Royal Rd	Mobile: +6797852522
Name: Ms. Vita Real	Region: EASTERN	Email: VITAR@GMAIL.COM
	Province: Lau	
	Island/City/Town: Oneata	
	Village/Suburb: Dakuiloa	
	Country: Fiji	

→ ☒ I confirm the displayed information is correct

< BACK CANCEL NEXT > ←



When you click on **"NEXT"**, the **"Tax Agent Sign Up"** form will be displayed:

 Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

Tax Agent Qualification Route *

Select

▼

Qualification *

Select

▼

Qualification Certificate *

ATTACHMENT



License Number *

License Number

License ID *

ATTACHMENT



Experience Summary (CV) *

ATTACHMENT



Have you been convicted of any offence against the law of Fiji or any other law? *

☐ Yes

☒ No

ADD QUALIFICATION



ADD EXPERIENCE



< BACK

NEXT >



Field Name	Description
Tax Agent Qualification Route	There are three qualification routes to be eligible for a tax agent: 1. FIA Registered 2. Member of recognized overseas accounting body 3. 10 years of experience The remaining fields may be hidden based on the qualification route selected. This behaviour is explained below.
Qualification	If your qualification route is "FIA Registered", it is mandatory for you to have one of the following qualifications: 1. Certified Public Accountant (CPA) 2. Chartered Accountant (CA)
Qualification Certificate	If your qualification route is "FIA Registered", you must attach the qualification certificate. The attachment must be in PDF format.
Qualification Institute	If your qualification route is "Member of recognized overseas accounting body", you must provide the name of the qualification institute.
License Number	License Number is mandatory if your qualification route is "FIA Registered". This is the license number issued by the Fiji Institute of Accountants (FIA). If your qualification route is "Member of recognized overseas accounting body", this field is optional.
License ID	This attachment is mandatory if you provide a "License Number". The attachment must be in PDF format.
Experience Summary (CV)	For all qualification routes, CV is mandatory. The attachment must be in PDF format.
Have you been convicted of any offence against the law of Fiji or any other law?	You must specify whether they have been convicted of any offence in Fiji or elsewhere. If you select "Yes", you will be required to provide details. Have you been convicted of any offence against the law of Fiji or any other law? * ☒ Yes ☐ No Please give details * Type here



Add Qualification

If the qualification route is "10 years of experience", it is mandatory for the you to provide your qualification details using the "Add Qualification" button. A popup would be displayed to enter the details.

QUALIFICATION	INSTITUTION NAME	YEAR OBTAINED
B.Sc Accounting and Finance	University of London	2018

ADD NEW +

CONFIRM

To append a new line in the table, you can use the "**ADD NEW**" button. For each qualification, you must specify:

- **Qualification**
- **Institute Name**
- **Year Obtained**

For each qualification, you must attach the qualification certificate as evidence. Once all the details are entered, you must click the "**CONFIRM**" button.



Add Experience

If the qualification route is "10 years of experience", it is mandatory for you to provide your experience details using the "Add Experience" button. A popup would be displayed to enter the details.

The image shows a screenshot of a web application titled "Experience Summary". It features a table with the following columns: Employer TIN, Employer, Position/Title, Brief description of work, Start Date, and End Date. Below the table, there is an "ADD NEW" button with a plus icon. At the bottom of the form, there is a "CONFIRM" button.

To append a new line in the table, you can use the **"ADD NEW"** button. For each experience record, you must provide:

- **Employer TIN (employer's name will be populated when a valid TIN is entered)**
- **Position/Title**
- **Brief description of work**
- **Start date**
- **End date**

Once all the details are entered, you must click the **"CONFIRM"** button.



FIA Registered

If you select your qualification route as **"FIA Registered"**, the input fields would be filtered and displayed for input as follows:

 Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

Tax Agent Qualification Route *

FIA Registered

▼

Qualification *

Chartered Account...

▼

Qualification Certificate *

ATTACHMENT



License Number *

LAU3492340

License ID *

ATTACHMENT



Experience Summary (CV) *

ATTACHMENT



Have you been convicted of any offence against the law of Fiji or any other law? *

☐ Yes

☒ No

ADD QUALIFICATION



ADD EXPERIENCE



< BACK

NEXT >



Member of Recognized Overseas Accounting Body

If you select your qualification route as **"Member of recognized overseas accounting body"**, the input fields would be filtered and displayed for input as follows:

 Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

Tax Agent Qualification Route *

Member of recogn... 

Qualification Institute *

The Institute of C... 

License Number

LS0234123

License ID *

ATTACHMENT 

Experience Summary (CV) *

ATTACHMENT 

Have you been convicted of any offence against the law of Fiji or any other law? *

☐ Yes

☒ No

ADD QUALIFICATION 

ADD EXPERIENCE 

< BACK

NEXT >



10 Years of Experience

If you select your qualification route as **"10 years of experience"**, the input fields would be filtered and displayed for input as follows:

Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

Tax Agent Qualification Route *

10 years of Experi... ▾

Experience Summary (CV) *

ATTACHMENT

Have you been convicted of any offence against the law of Fiji or any other law? *

☐ Yes

☒ No

ADD QUALIFICATION ADD EXPERIENCE

< BACK NEXT >

If you had selected the **"Partner/Representative of Tax Agent firm"** option, you will be required to provide your **Employer's TIN**.

FIJI REVENUE AND
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Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

EMPLOYER DETAILS

TIN *

TIN

< BACK NEXT >



Employer's name will be populated when a valid TIN is entered. This page will not be visible to Tax Agents who are registering as an **"Individual Tax Agent"**. Click **"NEXT"**.

FIJI REVENUE AND
CUSTOMS SERVICE

Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

EMPLOYER DETAILS

TIN *

2900041031

Employer Name *

PARTNERS OF FRIENDS B...

< BACK NEXT >

You will be navigated to the **"Declaration"** screen where they are required to check the declaration checkbox and click on the **"SUBMIT"** button to submit the application.

FIJI REVENUE AND
CUSTOMS SERVICE

Sign Up

Application Type: **New Taxpayer** / User Type: **Tax Agent**

DECLARATION:

Ms. Vita Real
Lodgement Date: 02/12/2019

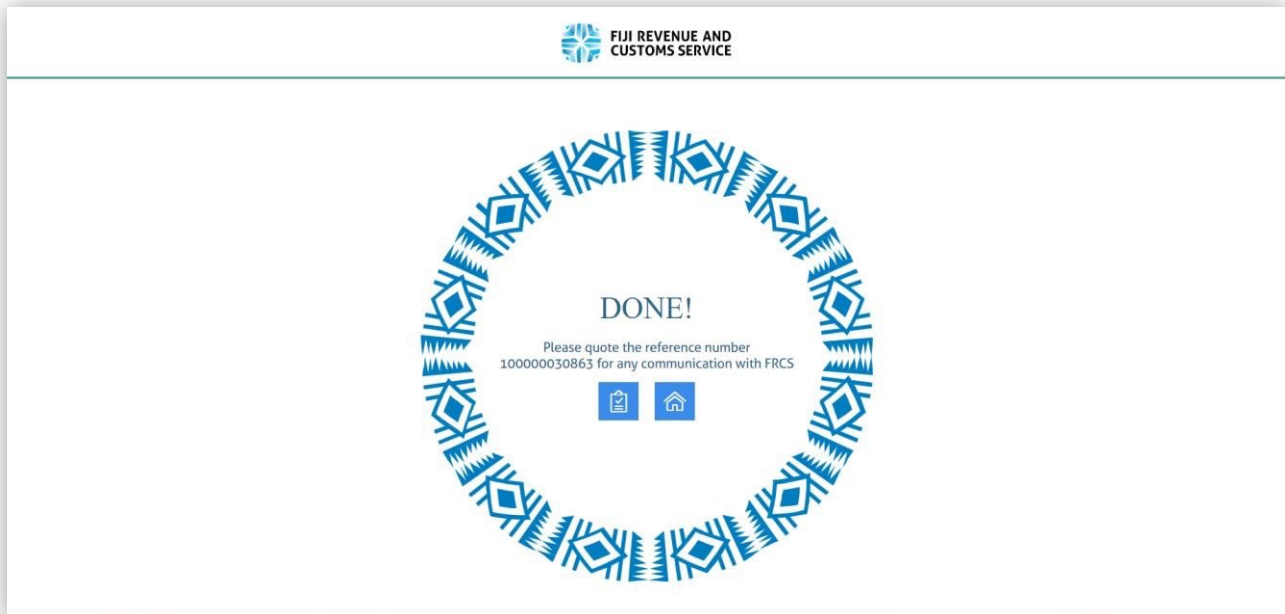
☒ I declare that all information provided in this application is true and correct

NOTE THAT IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE TAX AGENT BOARD.

< BACK SUBMIT >



When you click on **"SUBMIT"**, an acknowledgement screen would appear, displaying a reference number that you may use when communicating with FRCS or when dealing with the Tax Agents' Board regarding your tax agent application.



When the application is submitted, an acknowledgement email would also be sent to your registered email address. Once the application is reviewed by the Tax Agents' Board, the decision of the Board will be communicated to you. In the case of approval, you will receive the following communication:

- **two separate emails with your login credentials – one with the Taxpayer ID and another with a temporary password, which would be used for your first time login to TPOS.**
- **Tax Agent License approval letter will be sent to the tax agent's TPOS account. The approval letter contains the Tax Agent License Number.**

You are advised to collect your Tax Agent Certificate from your nearest FRCS branch upon receiving the Tax Agent License approval letter.

It is important to note that you must complete your initial **sign in within 7 days or your account will expire**, and you will be required to register again.

Click on the link provided in the email, enter the provided **User ID and temporary password**, and click on **"LOG IN"**.



 **FIJI REVENUE AND
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 Log In

User ID *

Password *



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

 New User?

You will be asked to **change your password**, and will not be able to proceed until you do. Your new password must contain a numeric value, an upper-case letter, a lower-case letter, and a

 **FIJI REVENUE AND
CUSTOMS SERVICE**

 Change your Password

Current Password *



 **NEW PASSWORD REQUIRED!**

This is an initial password that must be changed



special character, and it must be between **8 to 40 characters including numeric value , Upper Case, Lower Case and Special Character. .**

The screenshot shows a web interface for changing a password. At the top is the Fiji Revenue and Customs Service logo and name. Below is a heading 'Change your Password' with a lock icon. There are three input fields: 'Current Password', 'New Password', and 'Confirm New Password'. Each field has a lock icon on the left and a question mark icon on the right. A tooltip is displayed over the 'Confirm New Password' field, containing the following text:

- Password must be between 8 and 40 characters.
- It must contain at least:
 - 1 Numeric value.
 - 1 Upper-case letter.
 - 1 Lower-case letter.
 - 1 Special character.

Below the input fields is a blue button labeled 'CHANGE' and a grey button labeled 'CANCEL'.

Once the password has been changed, you will be directed to a **dashboard** displaying all services available.

The screenshot shows a user dashboard for the Fiji Revenue and Customs Service. At the top left is the service logo and name. At the top right is the user's name 'Bula Nijeshni' and navigation icons for home and menu. On the left is a dark blue sidebar containing a user profile card with a circular profile picture icon and the following information:

- Ms. Nijeshni Wati
- +6799993000
- atsfiji@gmail.com
- Tax agent license number: 857
- Tax agent license expire date: 31/12/9999

The main content area has a white background and contains two green rectangular buttons:

- CLIENT ADMINISTRATION** with a network icon.
- LIST OF CLIENTS** with a clipboard 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**.