FIJI REVENUE AND CUSTOMS SERVICE

Taxpayer Online Service (TPOS) User Guide

Corporate Income Tax Partnership (Taxpayer)

Version: 1

Table of Contents

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.

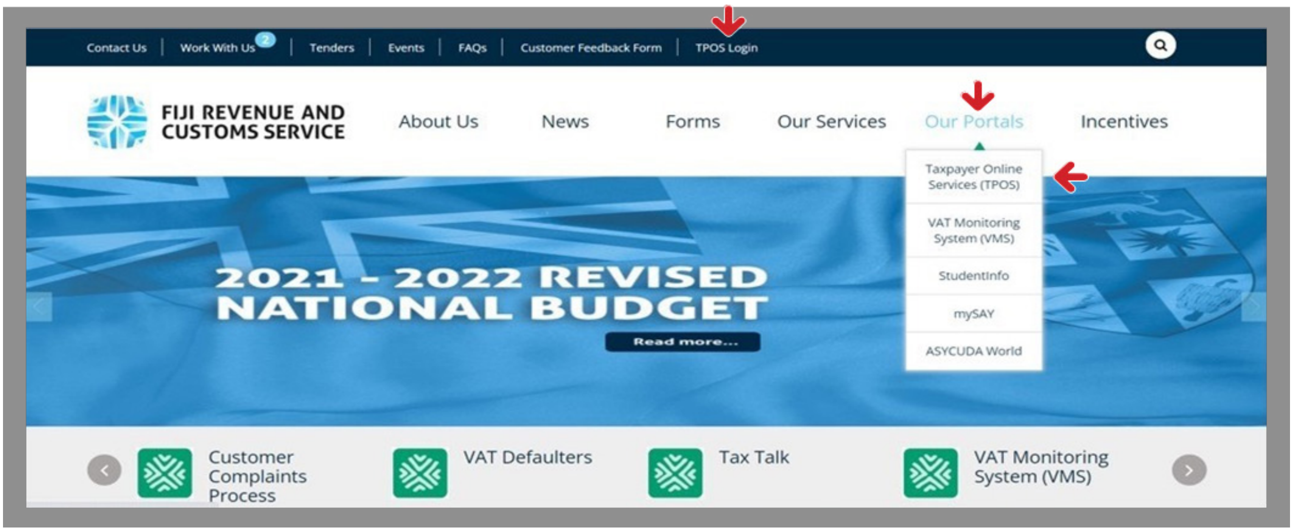
Please note that functionalities can be enhanced and changed from this process documentation without any written notification. The changes are updated regularly and will be published accordingly.

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 Partnership 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.

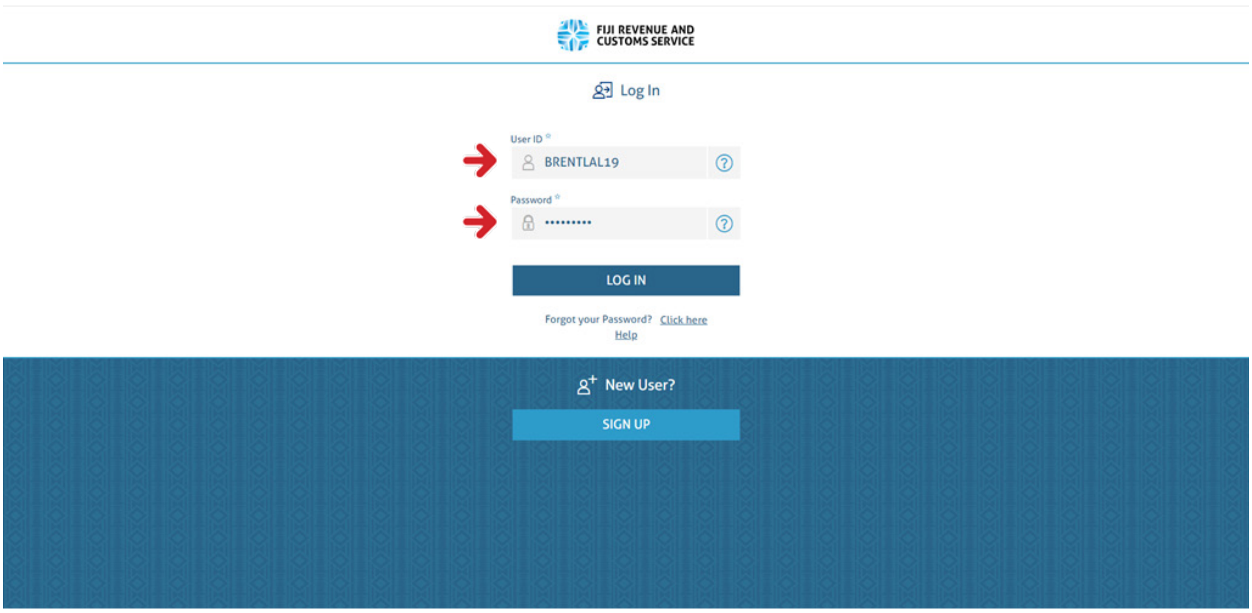
Logging in to TPOS

When you go to our website www.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.

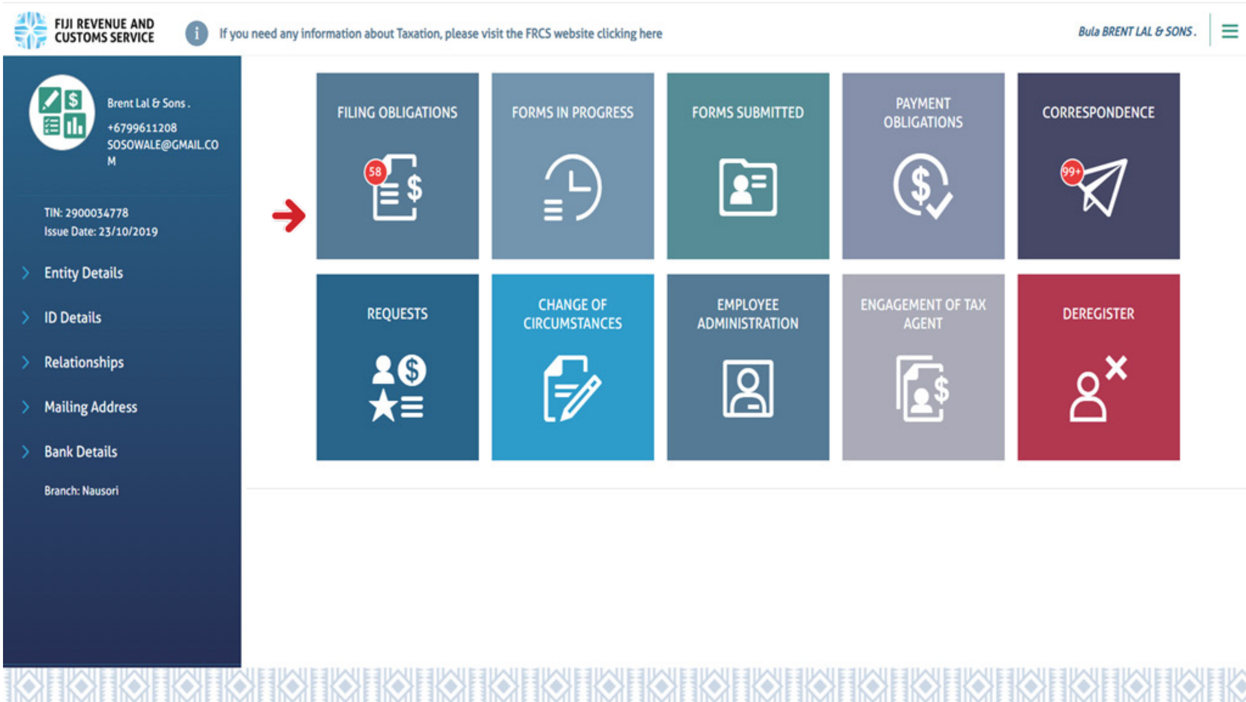


Partnership Income Tax Filing (Taxpayer) – Login

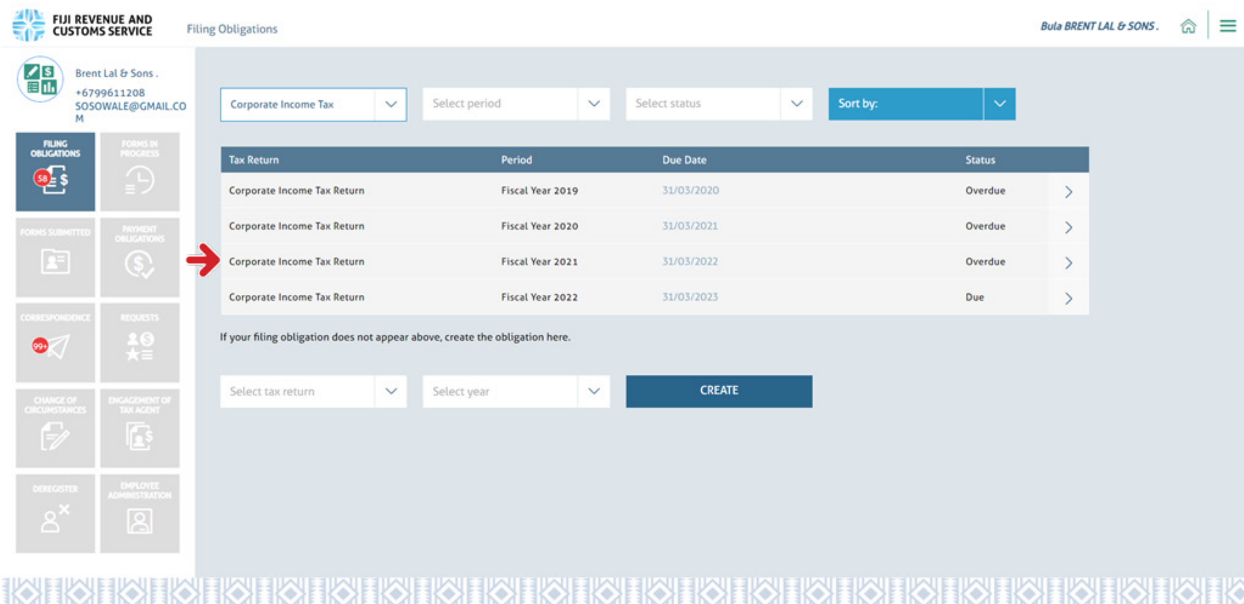
You will need to login using the **credentials obtained** during the sign - up process.



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



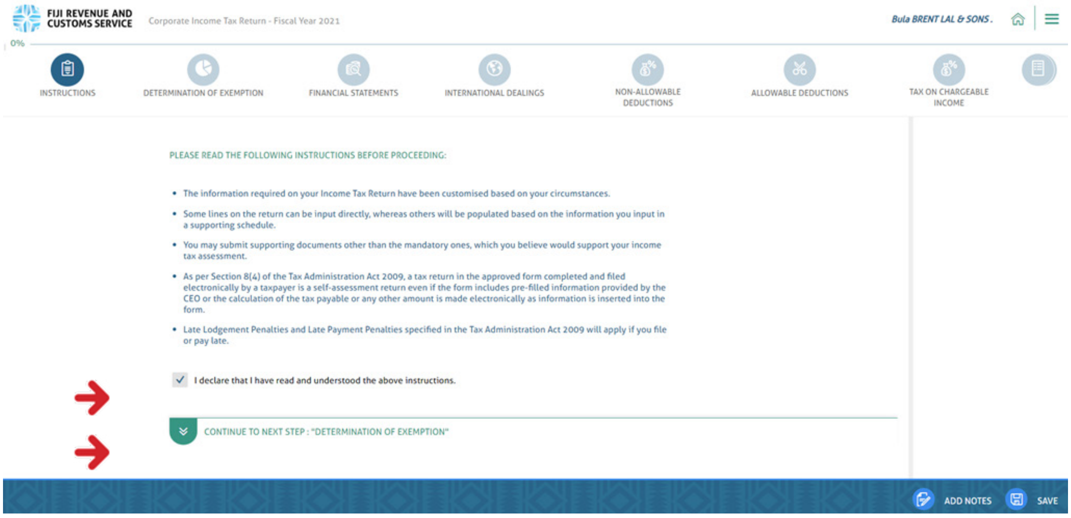
All your filing obligations will be displayed. You can choose your Corporate Income Tax Return by selecting from "**Select tax return"** tab and also select the "period" you want to file.



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.**

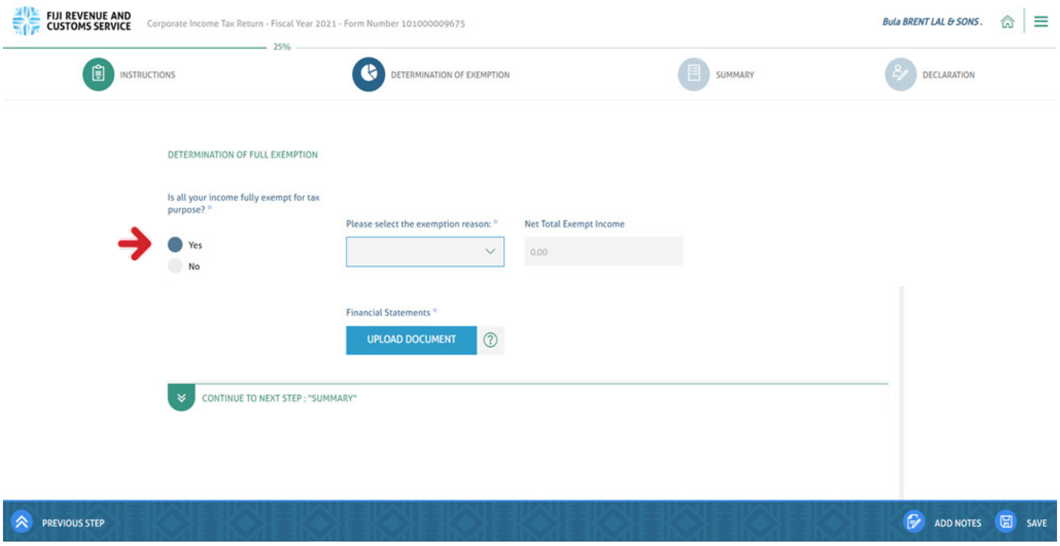
Instructions

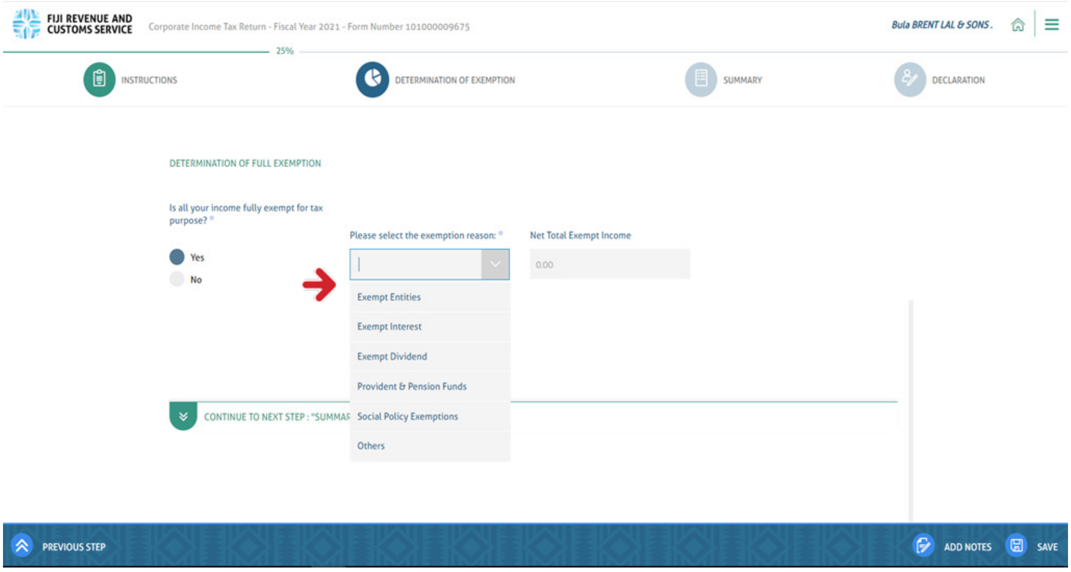


On clicking **"Continue to Next Step"**, you will be navigated to **"Determination of Full Exemption"** section.

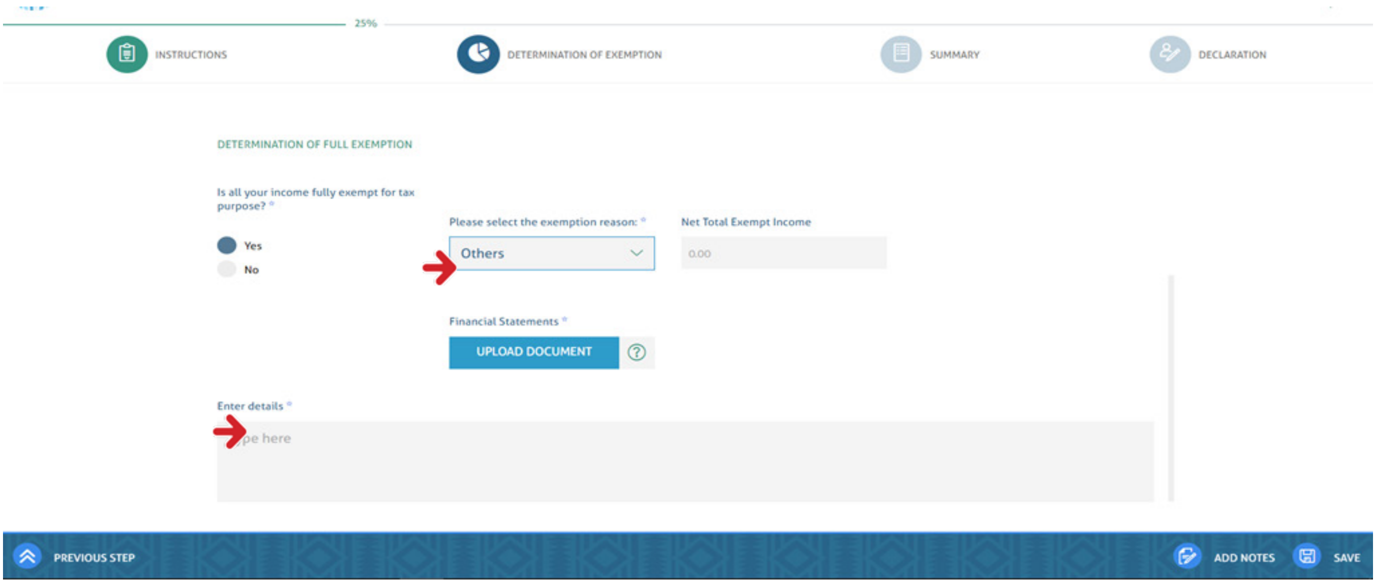
Determination of full exemption

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."**



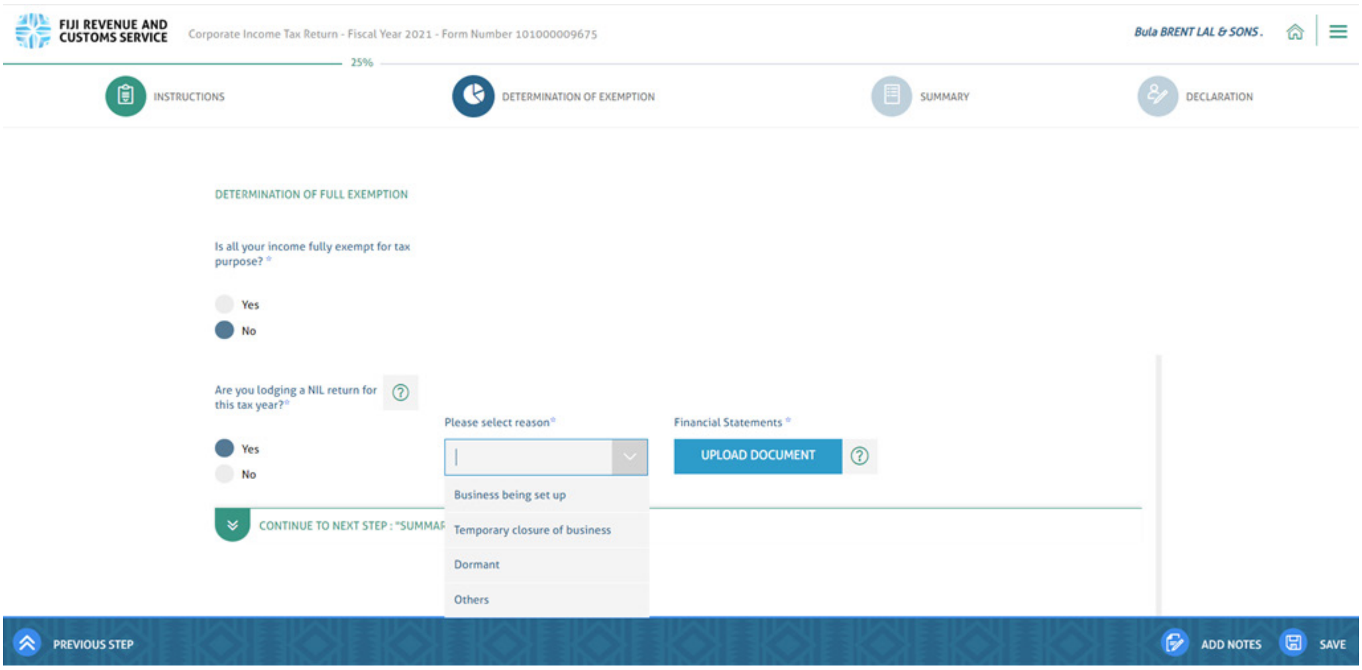


You select the exempt reason as **"Others"** then enter details.



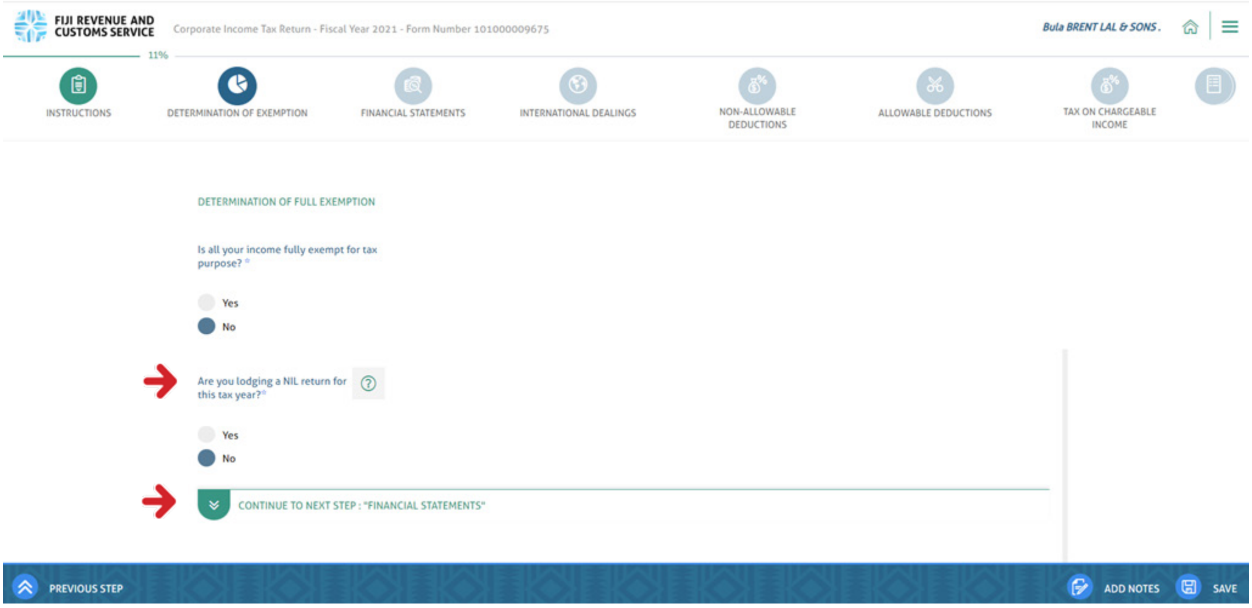
Nil Return Filing

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"**.



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".**



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:

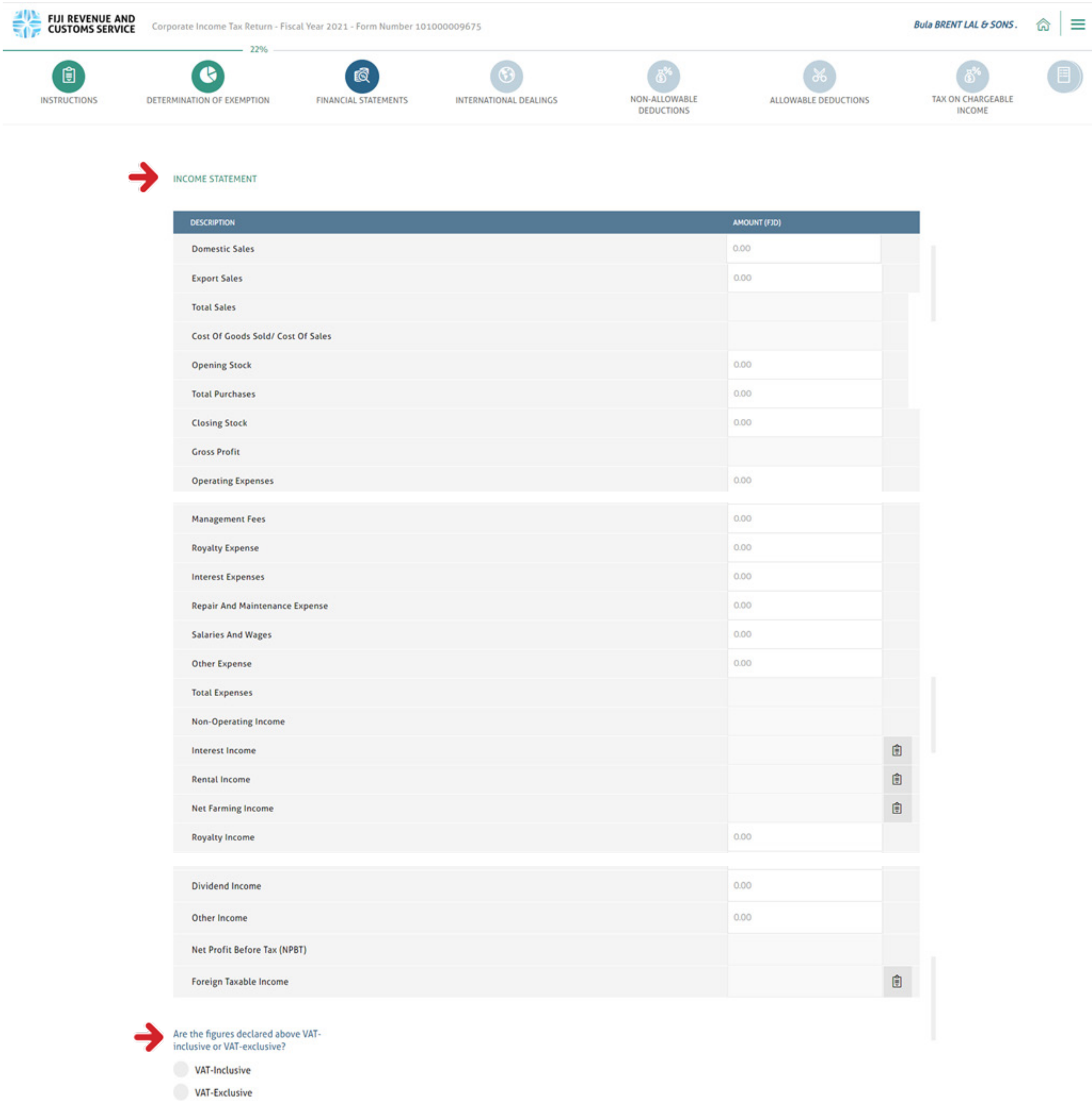
     Interest Income + Rental Income + Net Farming Income + Royalty Income + Dividend Income + Other Income

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.

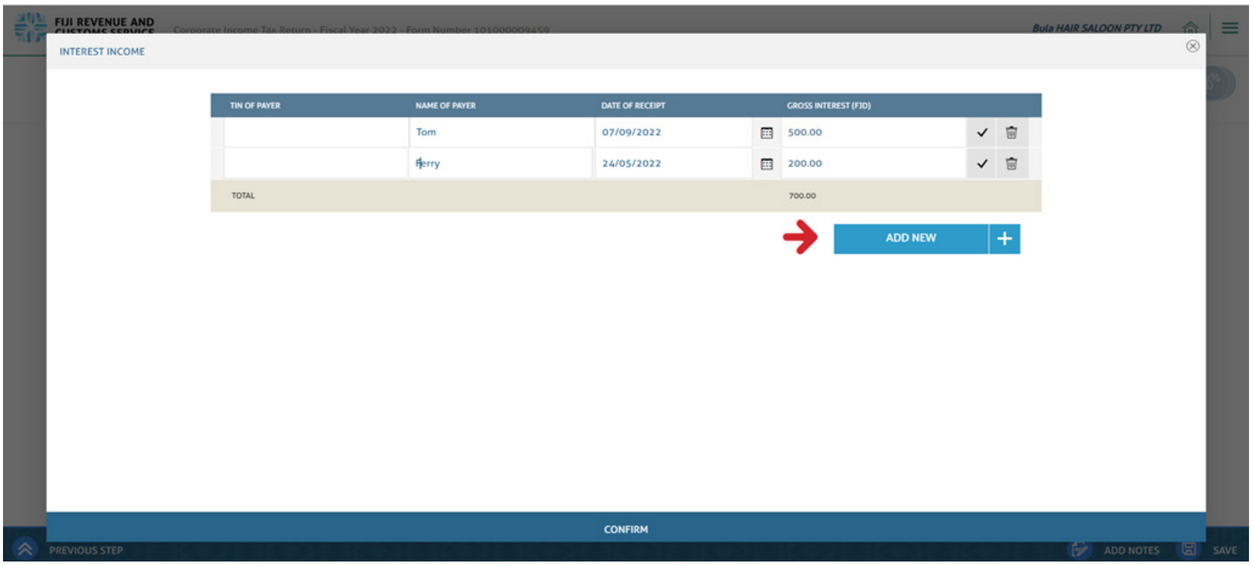
3. Cash Flow Statement: Cash Flow Statement section will be enabled only when Total Sales is $1,250,000.00FJD or more. The Cash Flow Statement consists of the sum of 'Net Cash Flow from Operating Activities", "Net Cash Flow from Investing Activities" and "Net Cash Flow from Financing Activities".

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

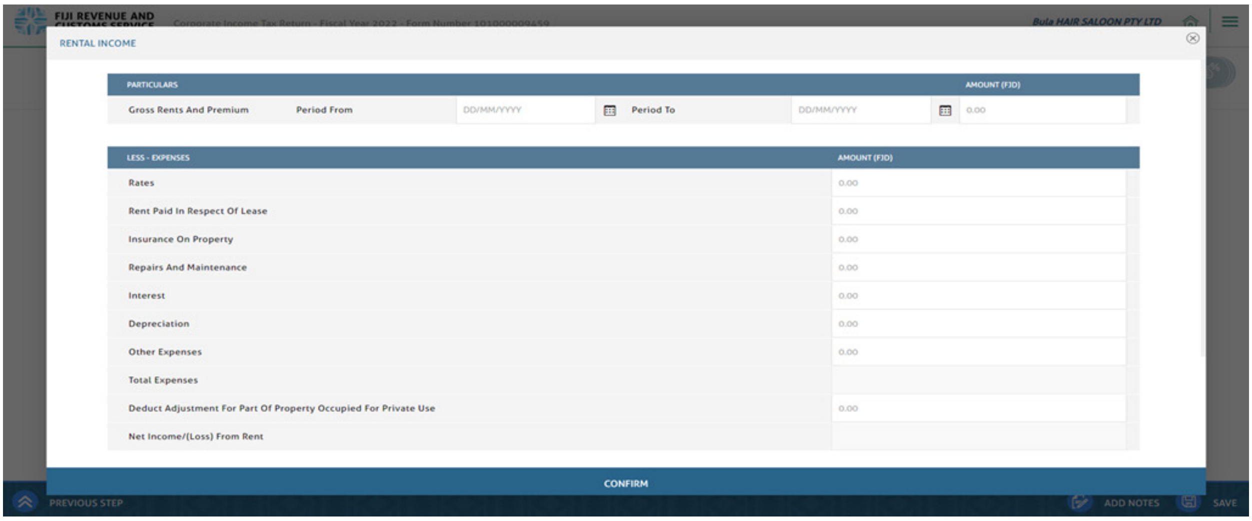


Note: You need to specify whether the figures provided for the Income Statement are 'VAT Inclusive' or 'VAT Exclusive'.

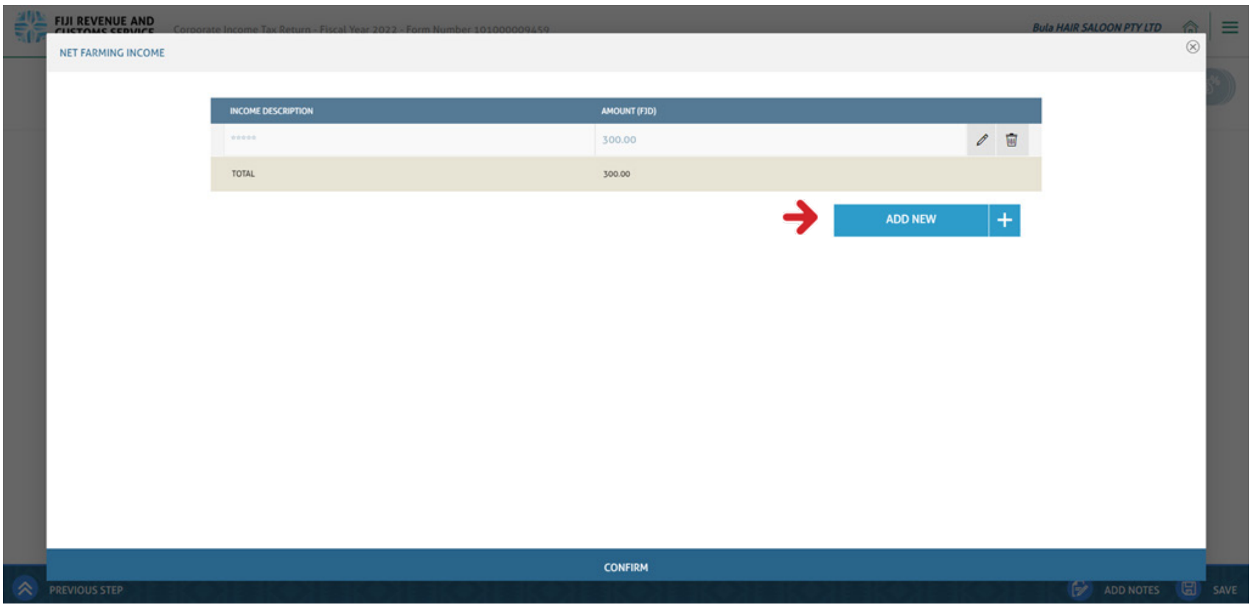
Interest Income: When clicked on the Interest Income schedule, a pop-up would appear as below. You should click on the 'Add New' button to add interest income details. You must provide a TIN based on which the 'Name of Payer' would be populated. The sum of the 'Gross Interest' would be displayed in the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



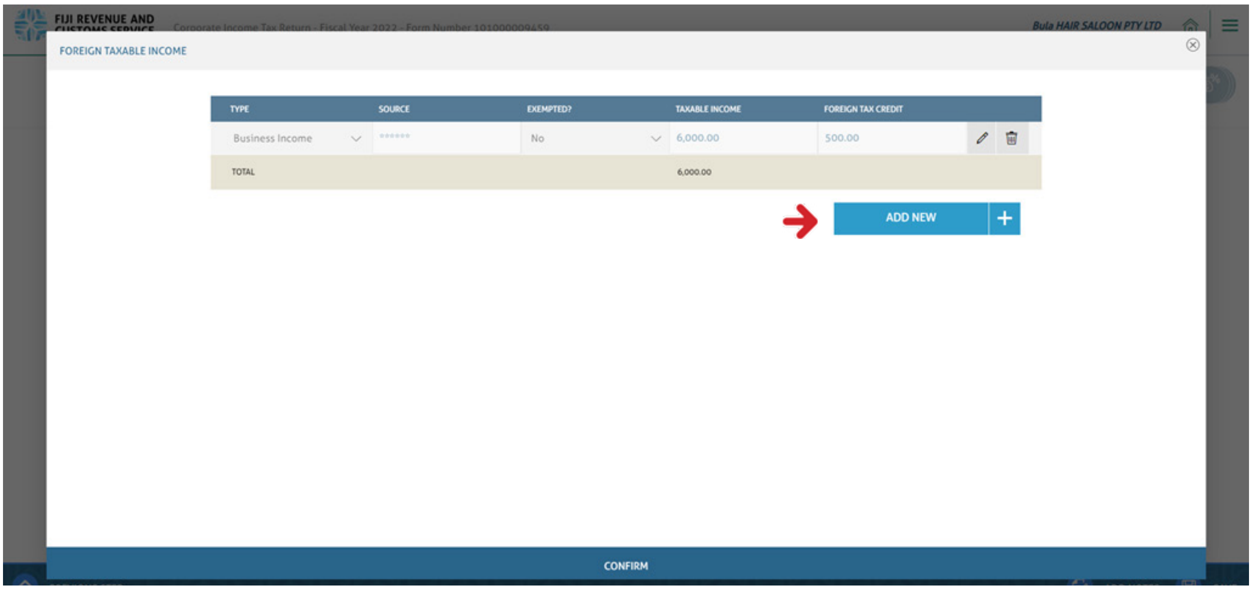
Rental Income/Loss: When clicked on the Rental Income/Loss schedule, a pop-up would appear as below. You can enter rental details.

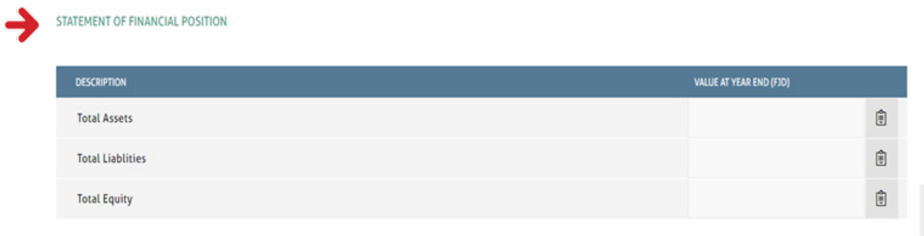


Net Farming Income: When clicked on the Net Farming Income schedule, a pop-up would appear as below. You should click on the 'Add New' button to add Net Farming income details. You need to provide 'Income Description' and 'Amount'. The sum of the 'Amount' would be displayed in the 'Total' row.

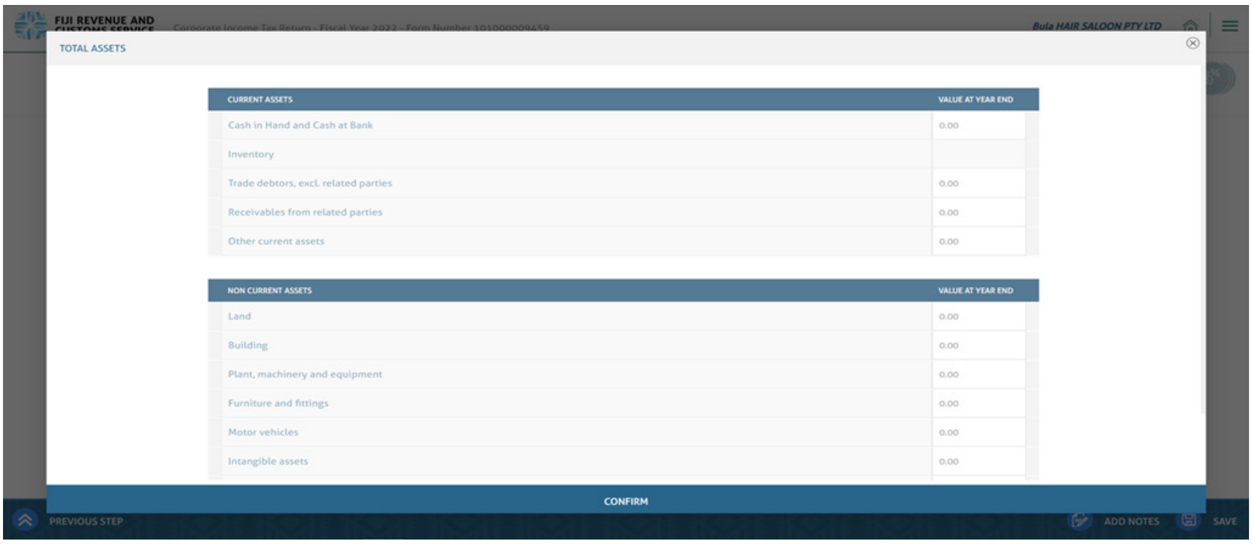


Foreign Taxable Income: When clicked on the Foreign Taxable Income schedule, a pop-up would appear as below. You need to click on the 'Add New' button to add details. You need to Select 'Type', enter 'Source', select whether it is exempted or not, enter taxable income and foreign tax credit amounts.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

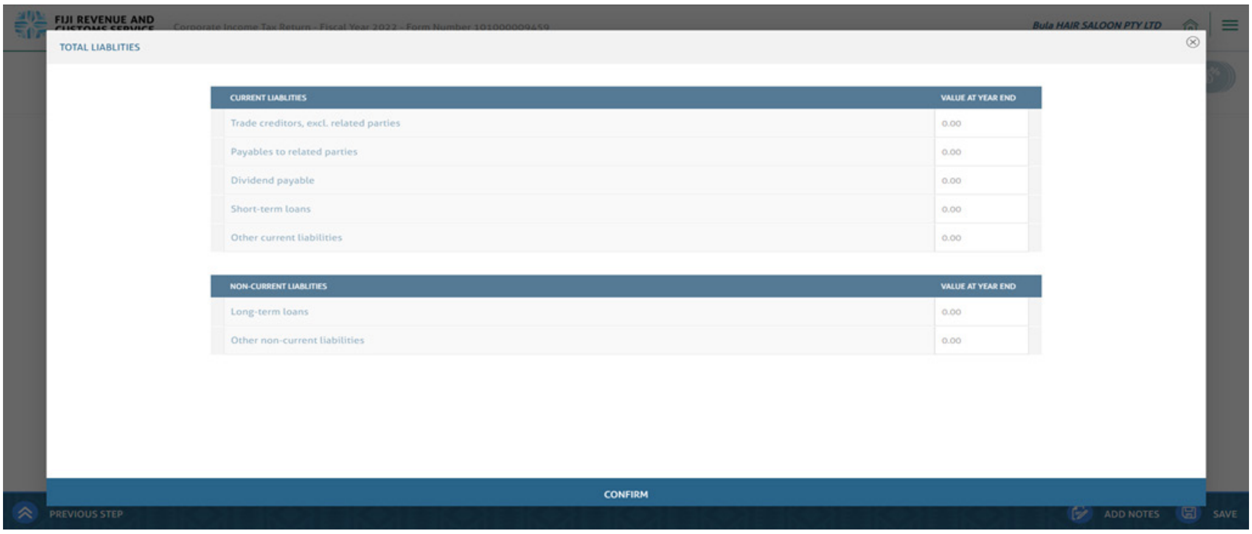




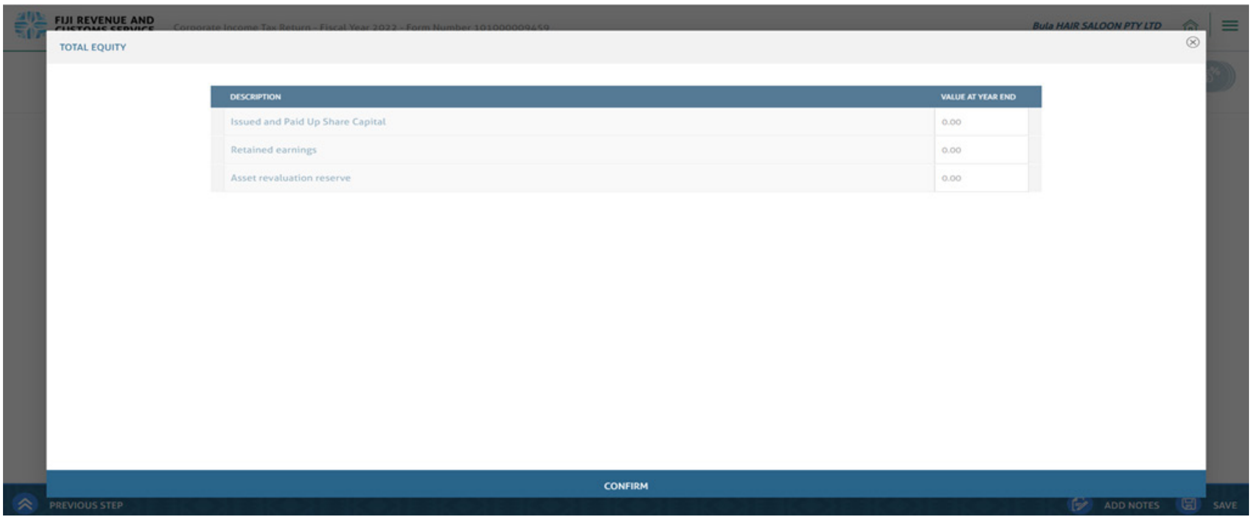
Total Assets: Total Assets would include the sum of 'Current Asset' and 'Non-Current Asset' schedule. When you click on the Total Assets schedule, a pop-up would open, displaying a table as below.
All items in the 'Current Assets' and 'Non-Current Assets' schedule should be non-negative figures. The inventory figure is populated from the 'Closing Stock' amount provided in the Income Statement.



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.



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.



Note: The accounting method is defaulted to accrual.

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

International Dealings

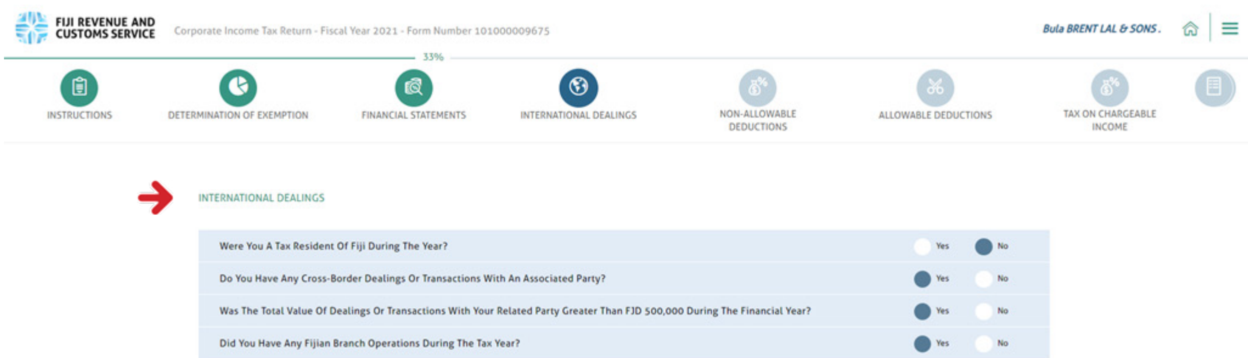
Here the information on international dealings will be captured. If you are a resident of Fiji, you will be required to answer the first three questions. If you are a non-resident, then you will be required to answer all four questions.

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.

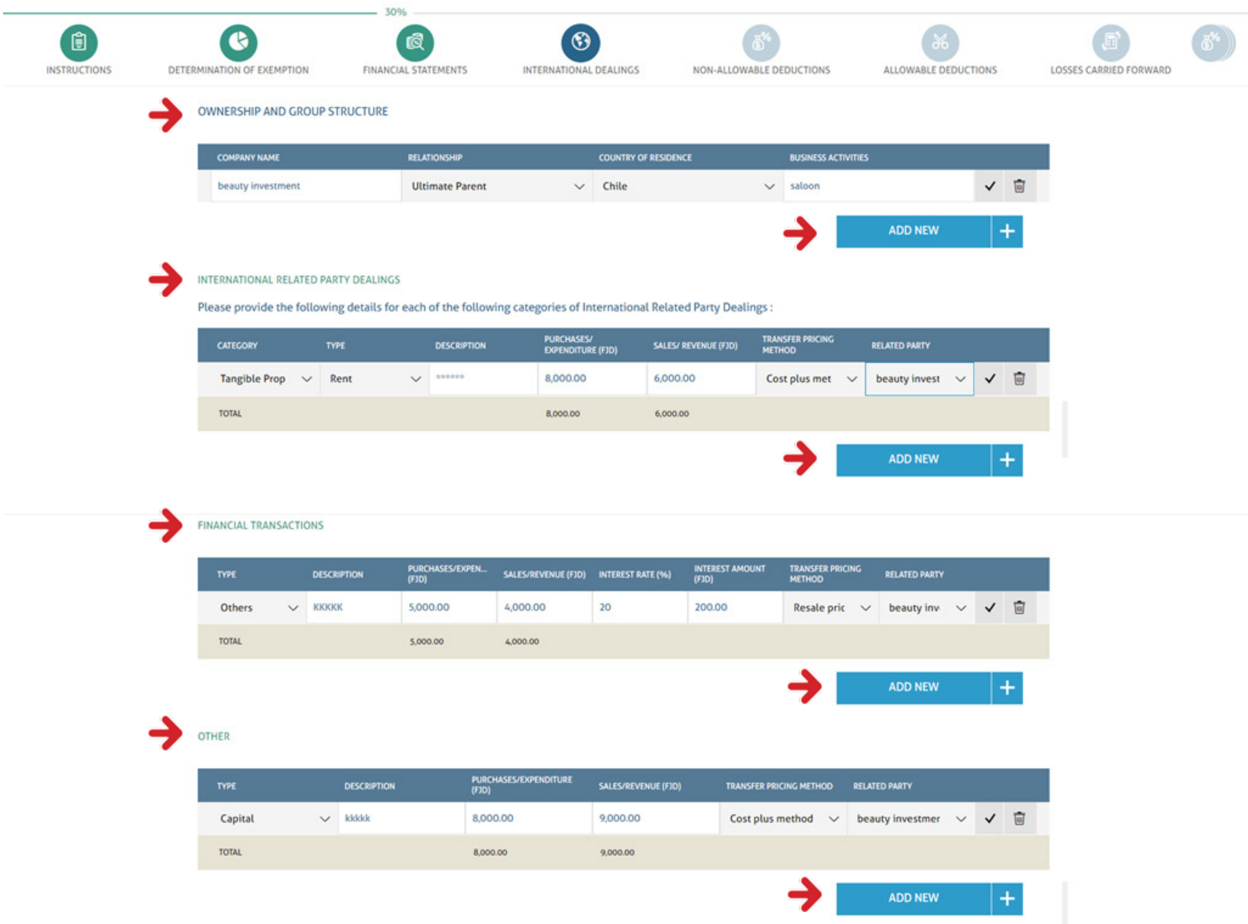


i. **Ownership and Group Structure –** you are required to click on **"ADD NEW"** tab and enter Company name, Relationship (ultimate parent, immediate parent, other related parties), Country of Residence and Business Activities.

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).

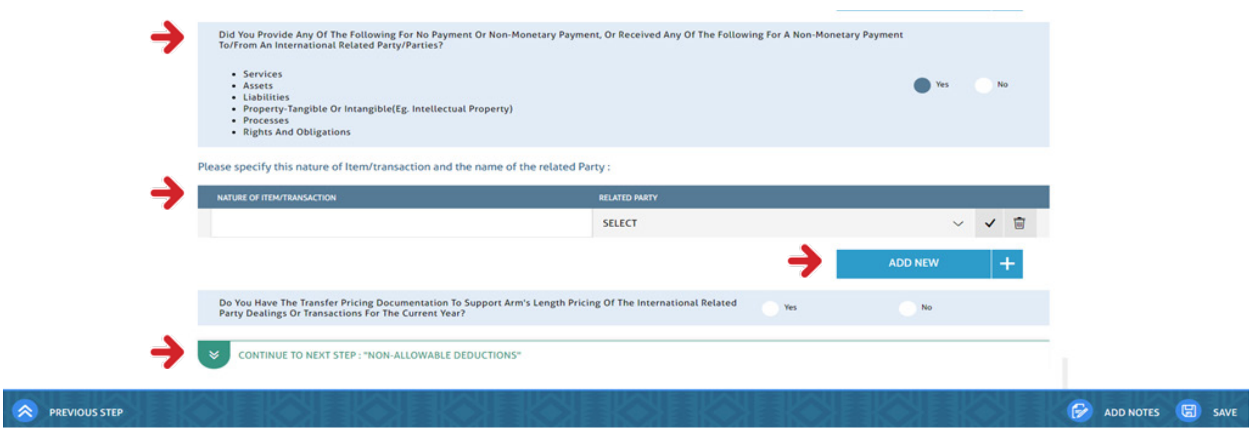
iii. **Financial Transactions-** you are required to click on "ADD NEW" tab and enter Type (select from the drop down), Description, Purchase/Expenditure (FJD), Sales/Revenue (FJD), Interest rate (%), Interest Amount (FJD), Transfer Pricing Method (select from the drop down) and Related party (select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



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'.



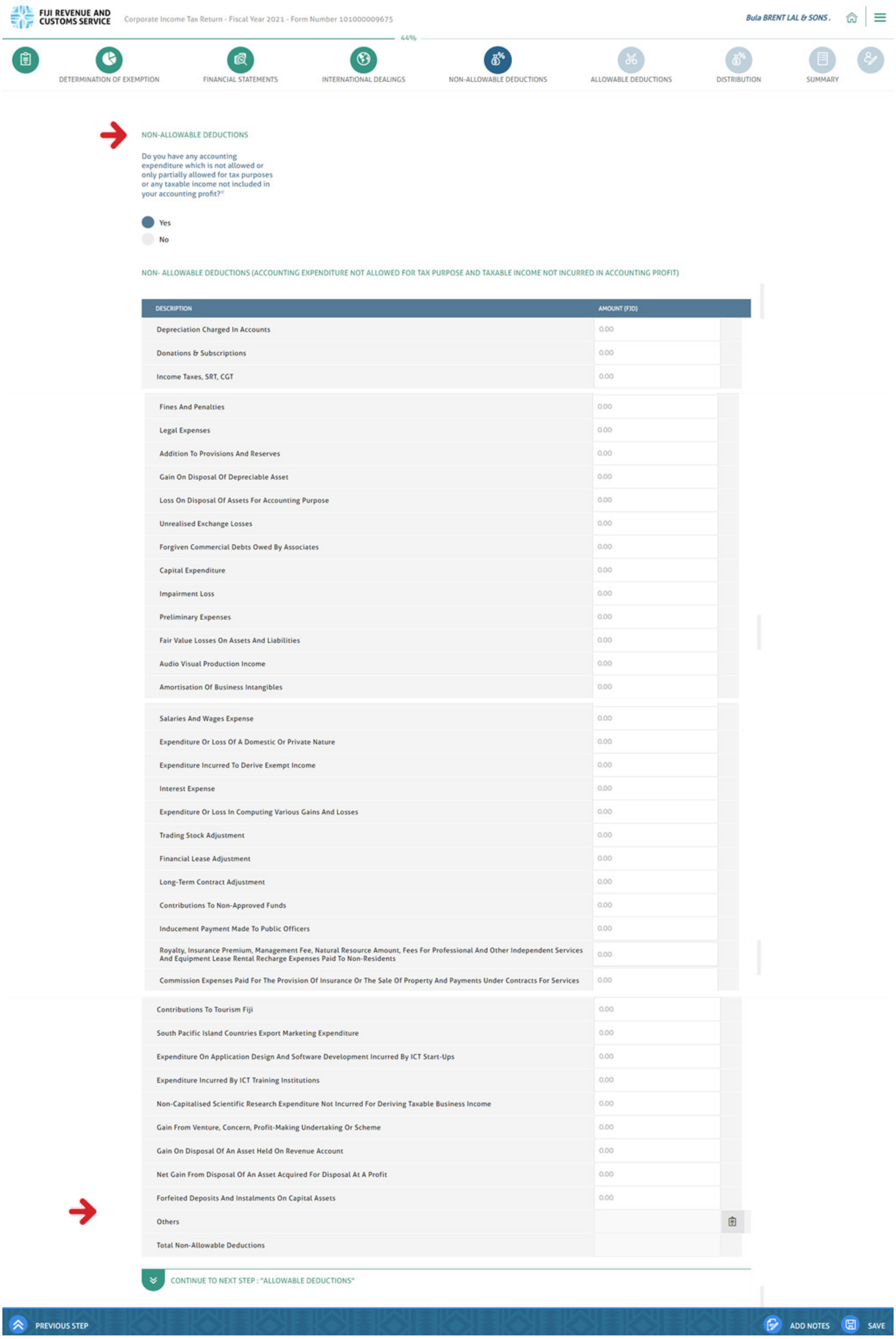
On clicking **"Continue to Next Step"**, you will be navigated to the **"Non – Allowable Deductions"** section.

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 2021 - Form Number 101000009675

Bula BRENT LAL & SONS.

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DETERMINATION OF EXEMPTION | FINANCIAL STATEMENTS | INTERNATIONAL DEALINGS | NON-ALLOWABLE DEDUCTIONS | ALLOWABLE DEDUCTIONS | DISTRIBUTION | SUMMARY

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

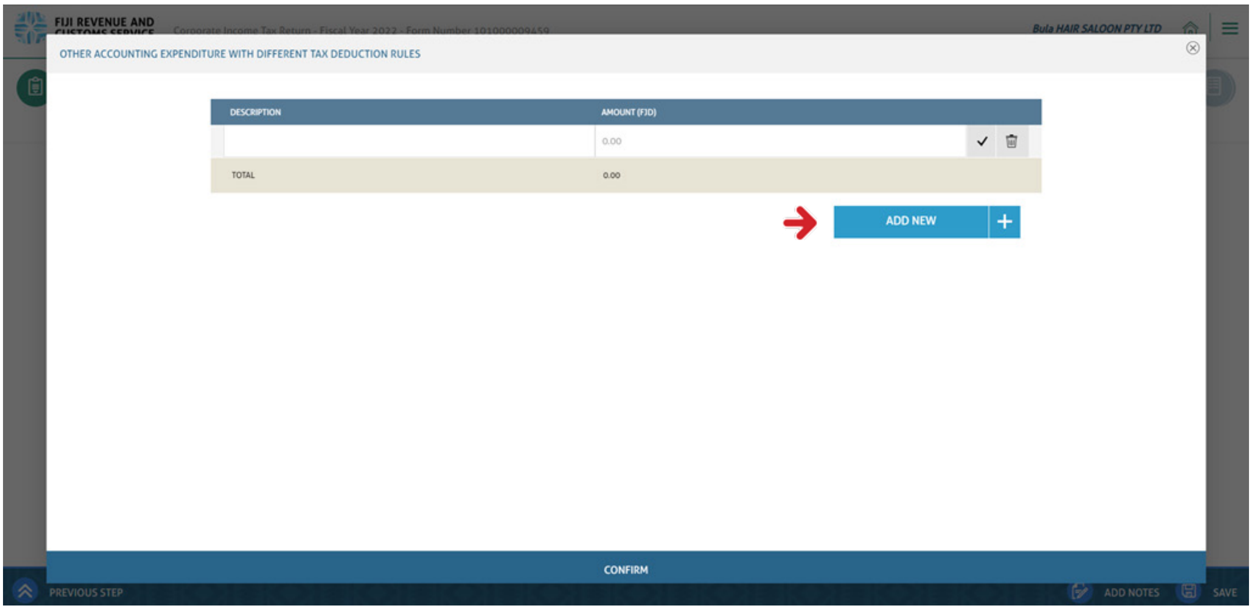
NON- ALLOWABLE DEDUCTIONS (ACCOUNTING EXPENDITURE NOT ALLOWED FOR TAX PURPOSE AND TAXABLE INCOME NOT INCURRED IN ACCOUNTING PROFIT)

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 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	0.00
Contributions To Tourism Fiji	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
Non-Capitalised Scientific Research Expenditure Not Incurred For Deriving Taxable Business Income	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
Others	
Total Non-Allowable Deductions	

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.



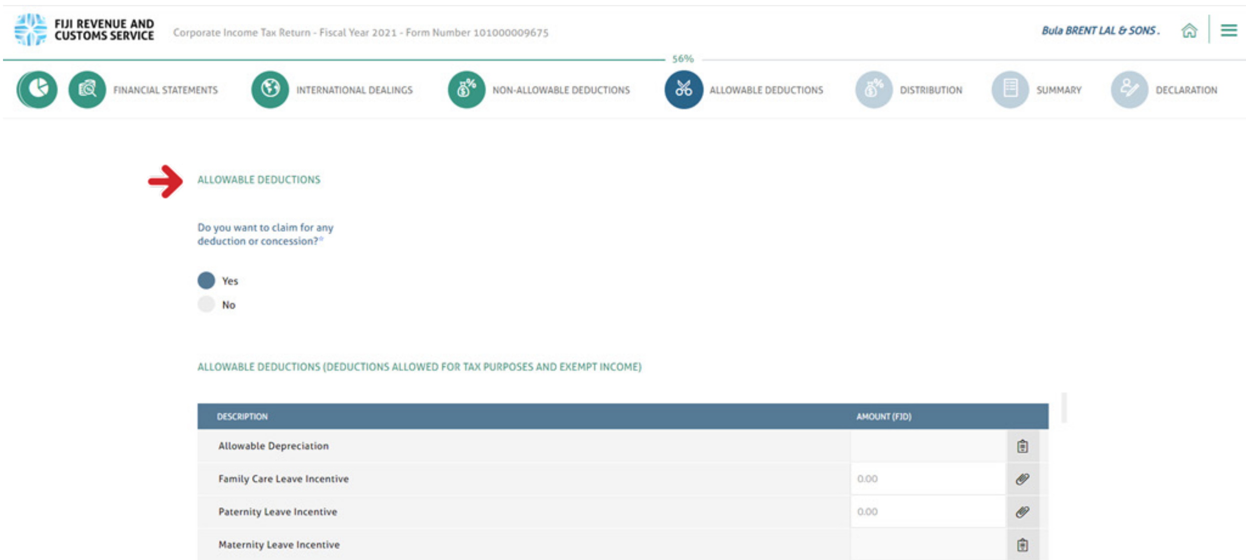
On clicking **"Continue to Next Step"**, you will be navigated to the **"Allowable Deductions"** section.

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.

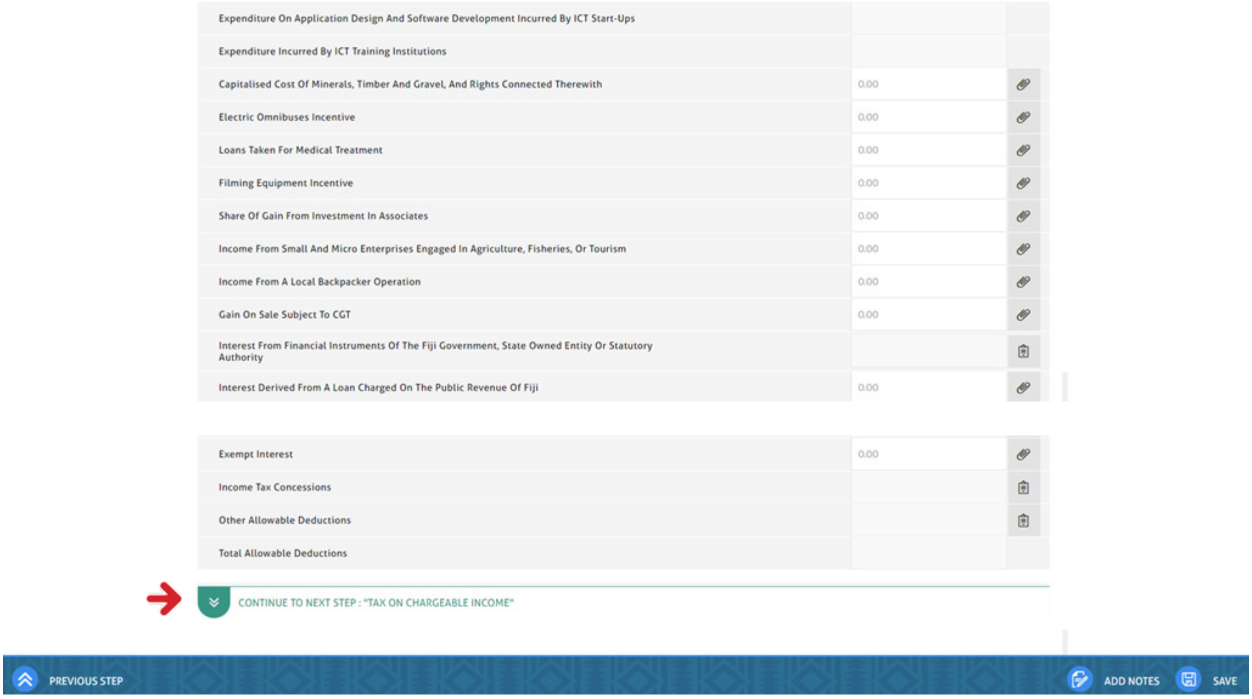


Decrease In Provisions	0.00
Dividends Exemption	
Export Income Incentive	0.00
Loss On Disposal Of Depreciable Asset	
Gain On Disposal Of Asset For Accounting Purpose	
Reduction Of Commercial Rent - Covid 19 Incentive	0.00
Uniforms Made In Fiji	
Employment Incentive For First-Time Employees	
Unrealised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

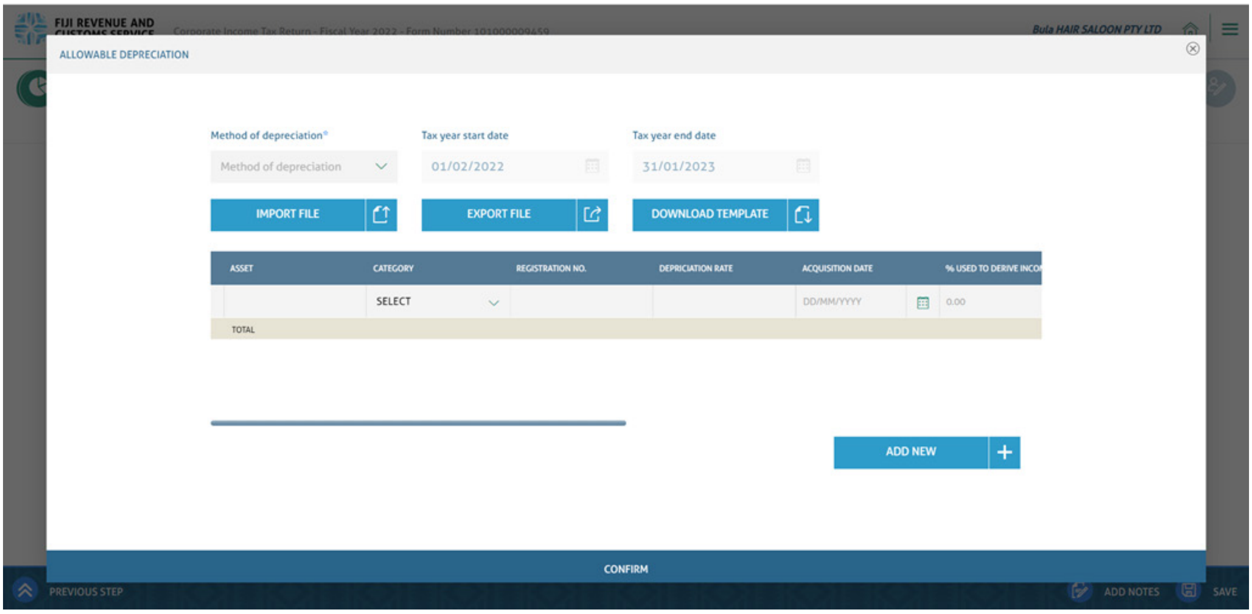
Royalty, Insurance Premium, Management Fee, Natural Resource Amount, Fees For Professional And Other Independent Services And Equipment Lease Rental Recharge Expenses Paid To Non-Residents	0.00
Commission Expenses Paid For The Provision Of Insurance Or The Sale Of Property And Payments Under Contracts 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	
South Pacific Island Countries Export Marketing Expenditure	
Capital Expenditure Incurred In Respect Of An Existing Business In Vanua Levu	0.00
Capital Expenditure On AVPs	0.00
Capital Expenditure Incurred On Improvements To Land Used For Agricultural Or Pastoral Purposes	0.00
Scientific Research Expenditure	0.00
Investment And Reinvestment In Food Processing, Agriculture Processing, Fisheries Or Forestry Business	



Schedules Descriptions

Allowable Depreciation

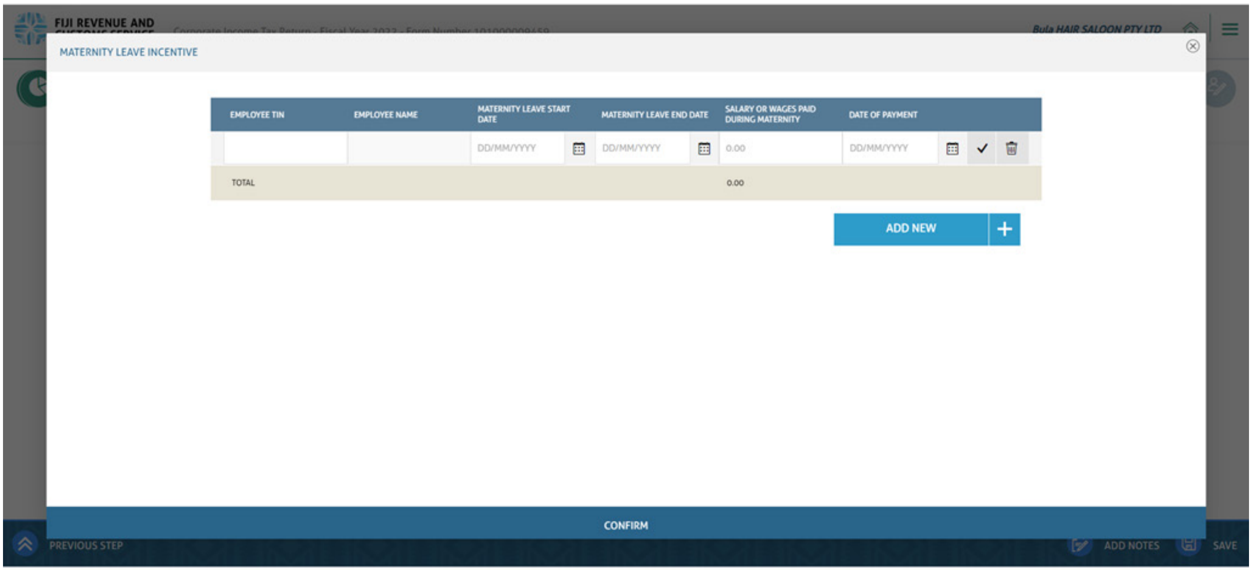
You would be required to specify the depreciation method that you would use. After this, any change in the depreciation method must be applied through the "Change of Circumstances" tile in TPOS. You are not allowed to deduct depreciation related to assets disposed during the year and you must not include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



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.

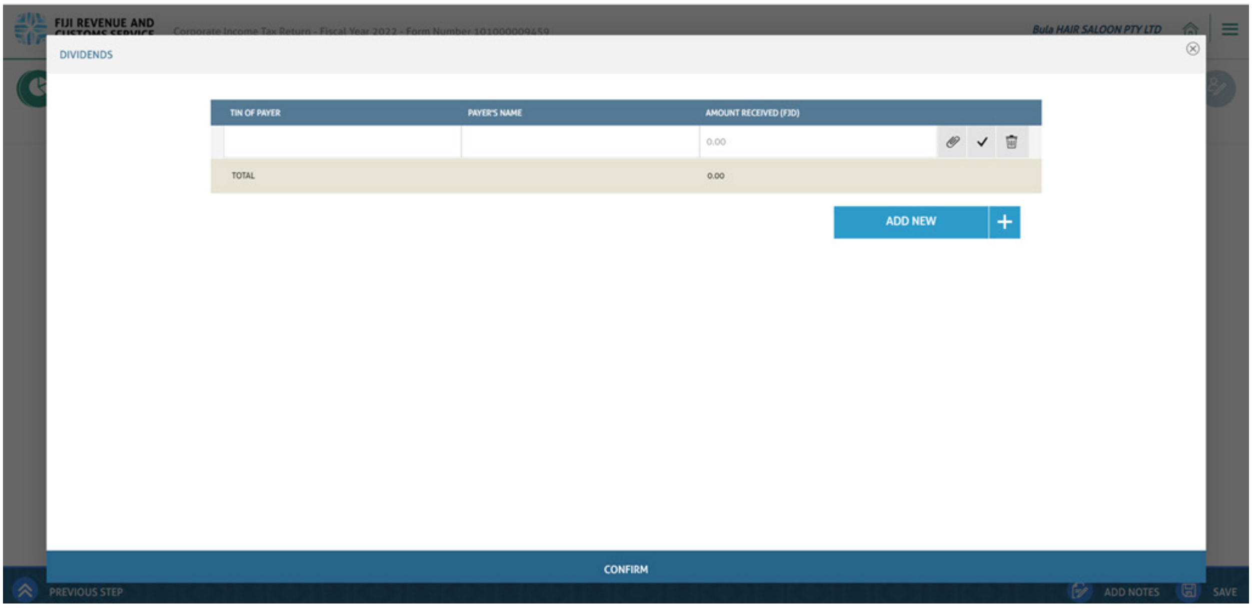
Maternity Leave Incentive

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.



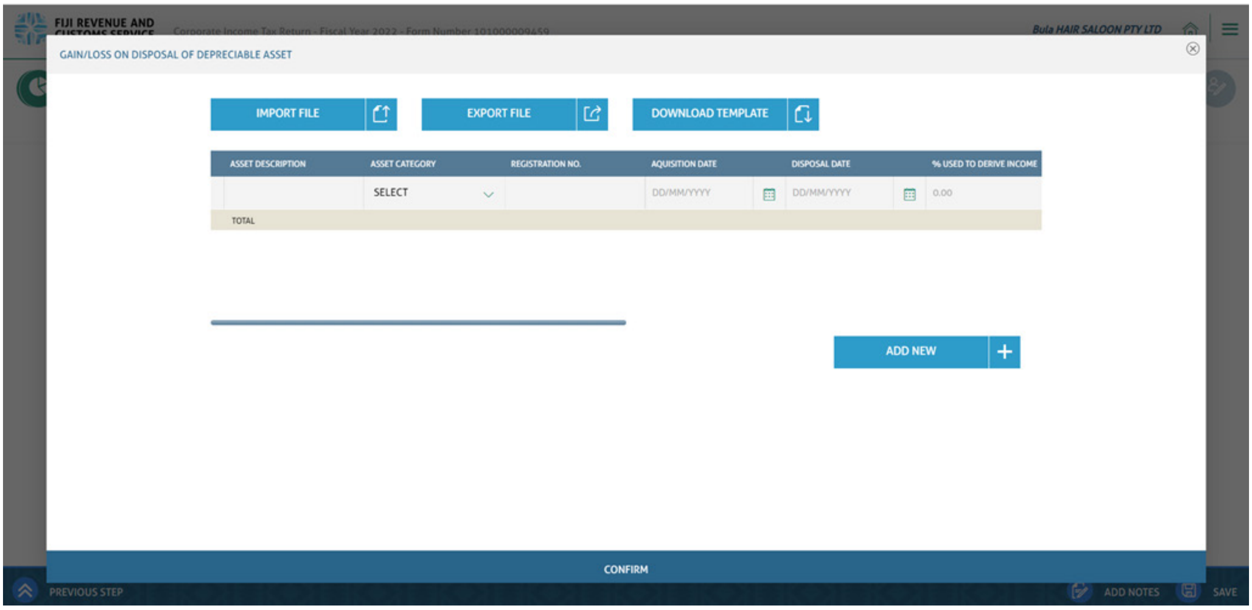
Dividends Exemption

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.



Gain/Loss on Disposal of Depreciable Asset

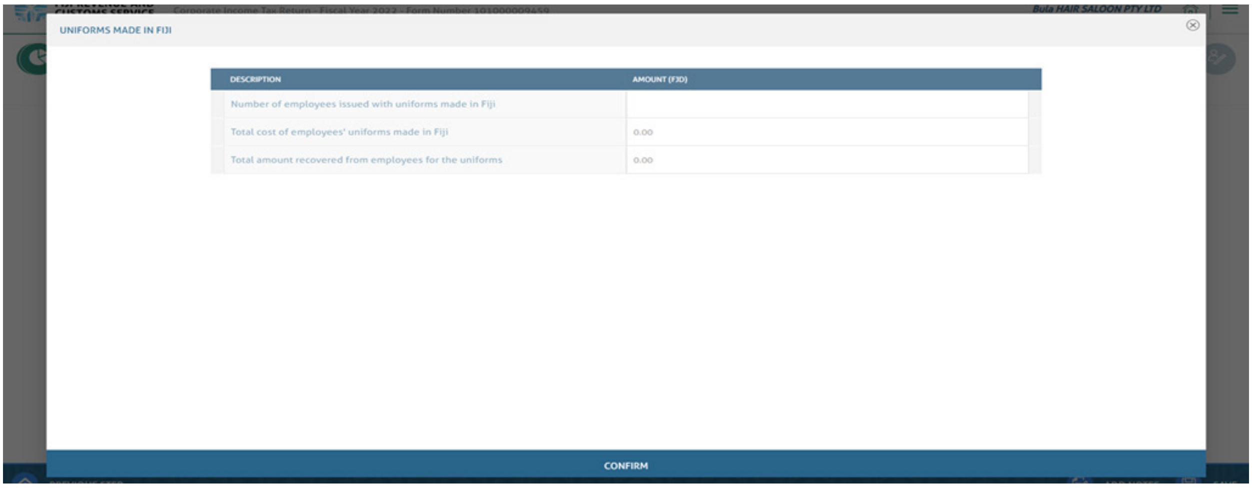
Do not fill in the excel or the schedule. For these 2 lines, please use the "Other Allowable Deductions" line at the end of this Section. You must upload your disposal schedule(s) in PDF format.



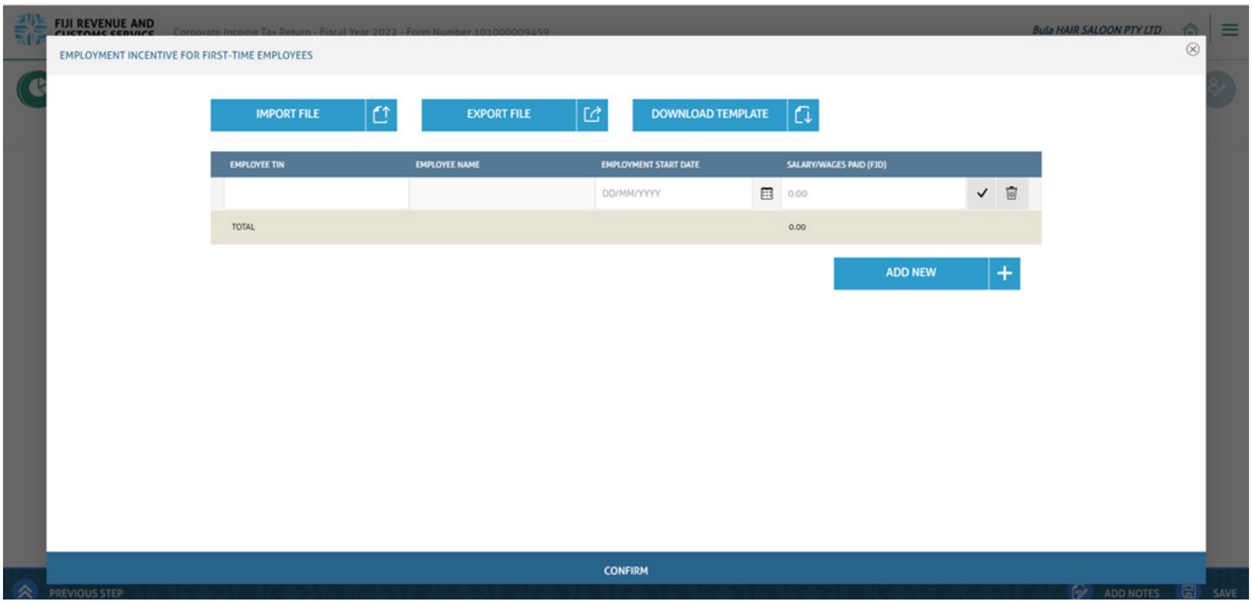
Uniforms Made in Fiji

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% * (Total Cost - Total amount recovered).



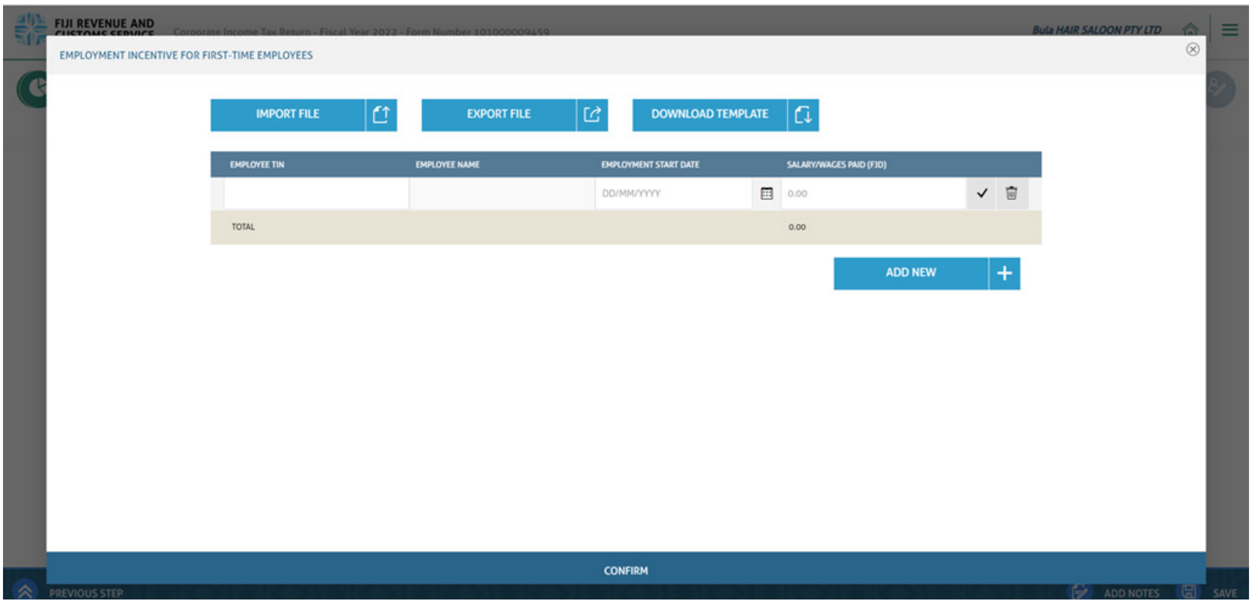
The Employment Incentive for First-Time Employees amount is calculated as follows:
200% * Salary/Wages paid during the tax year



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.

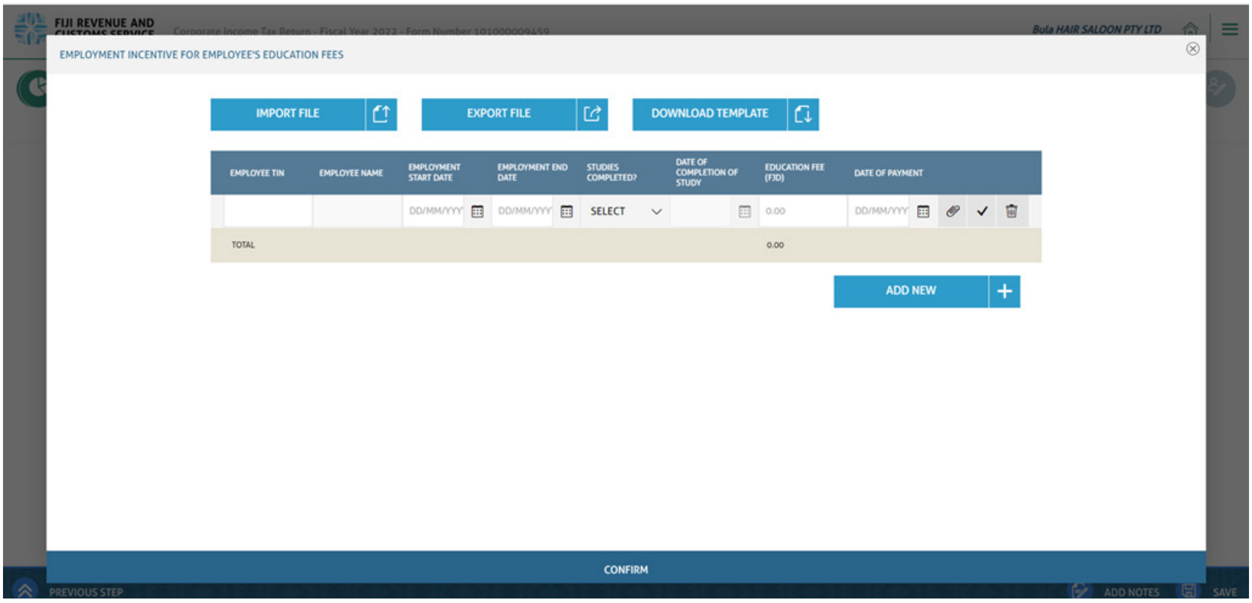
The Employment Incentive for Employee's Training amount is calculated as follows:
50% * Training Fee paid



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.

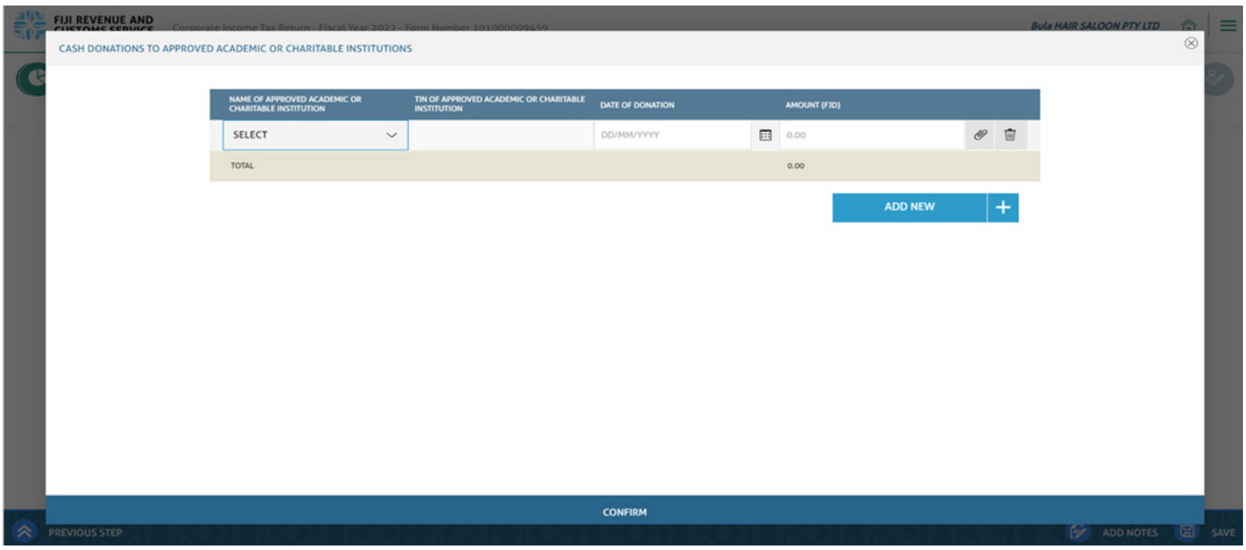
The Employment Incentive for Employee's Education Fees amount is calculated as follows:
50% * Education Fees



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:

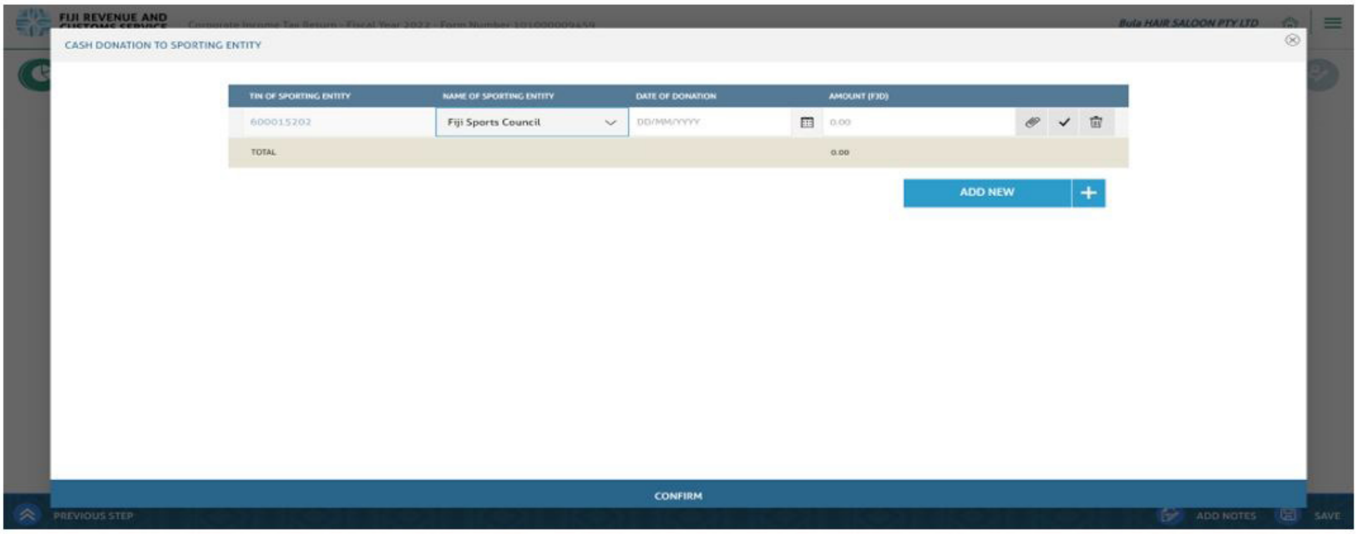
The 'TIN of the approved academic or charitable institution' is populated based on the 'Name of approved academic or charitable institution' selected from the drop down.



Cash Donation to Sporting Entity

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

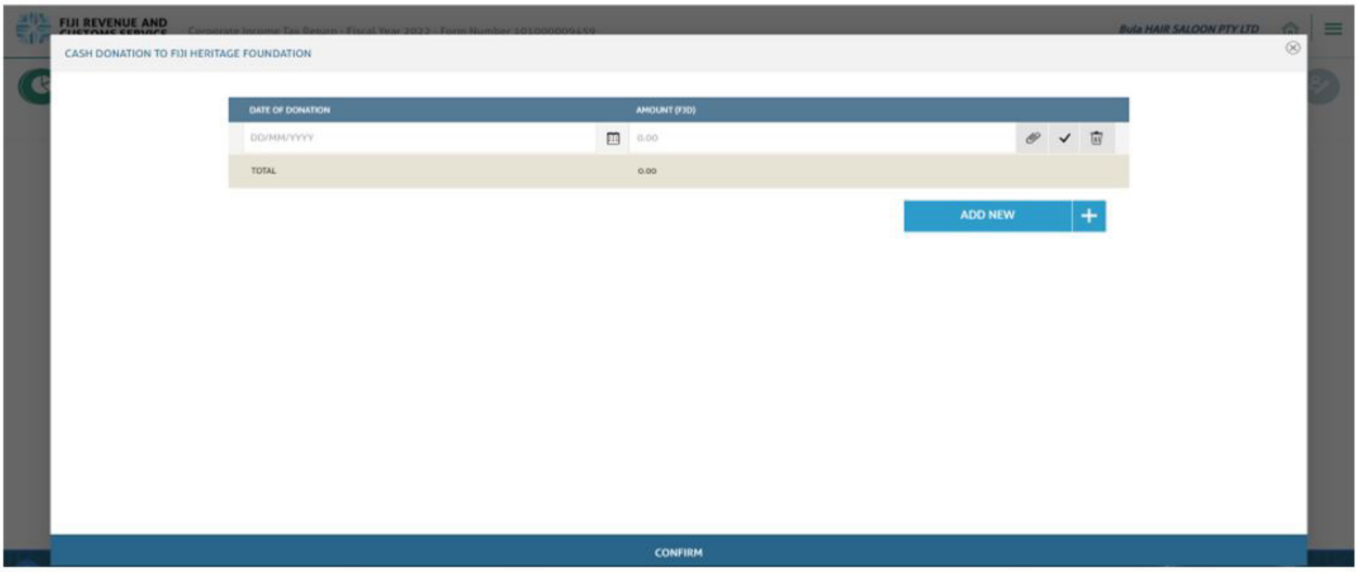
The Donation to an approved Sporting Entity is calculated as follows:
50% * Total Amount of Cash Donation



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% * Total Amount of Cash Donation



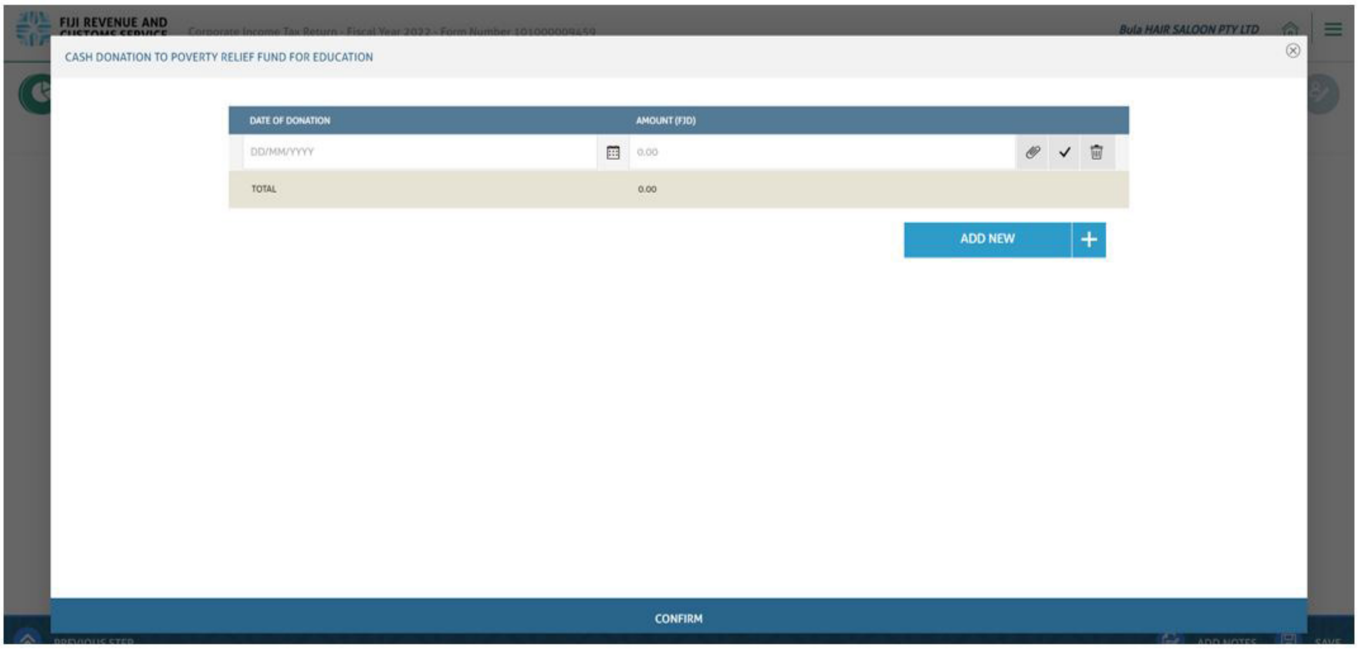
Cash Donation to Poverty Relief Fund for Education

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% * Amount)

Otherwise Donation to Poverty Relief Fund for Education = 0



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% * 10,000 (considering only the amount exceeding FJD 50,000)

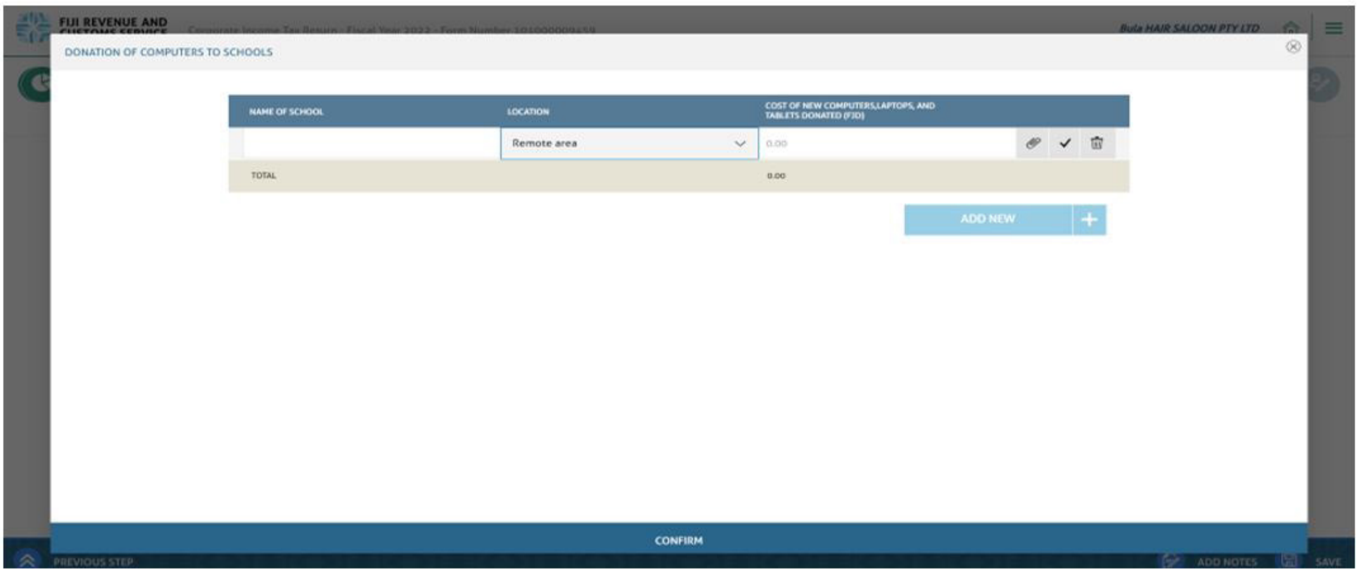
Donation of Computers to Schools

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 =>FJD 10,000 then 100% will be deducted.
- If the location is non-Remote and amount =>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 =>FJD 100,000 then 100% will be deducted.
- If the location is non-Remote and amount =>FJD 100,000 then it will take by default FJD 50,000 for deduction.

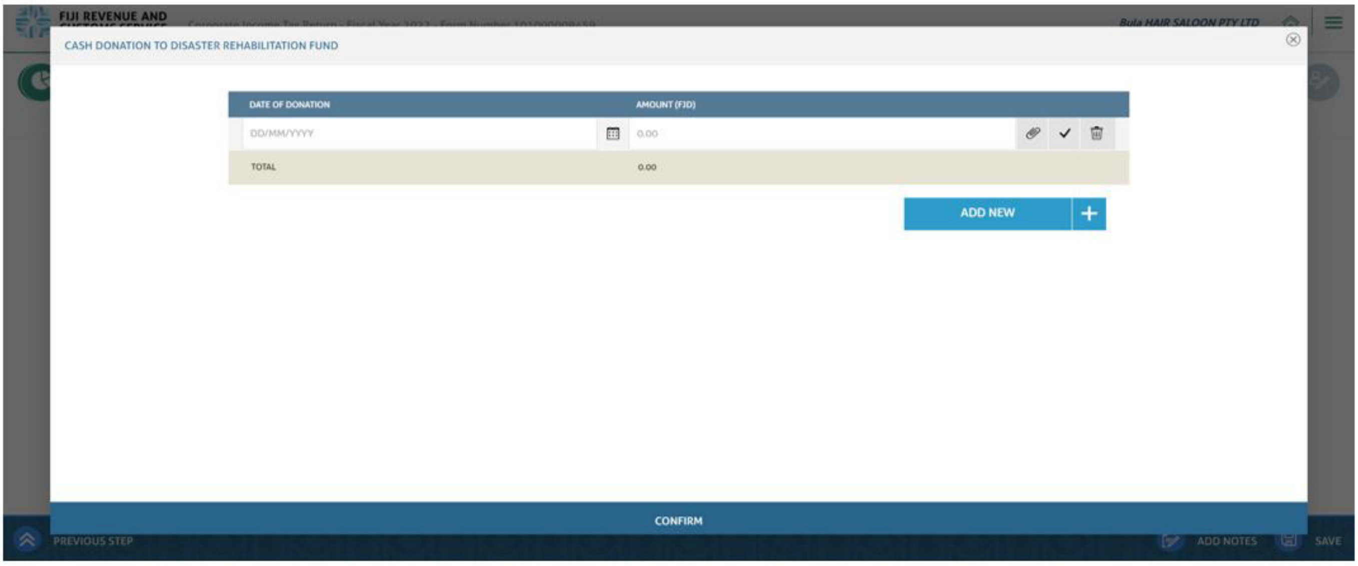


Cash Donation to Disaster Rehabilitation Fund

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

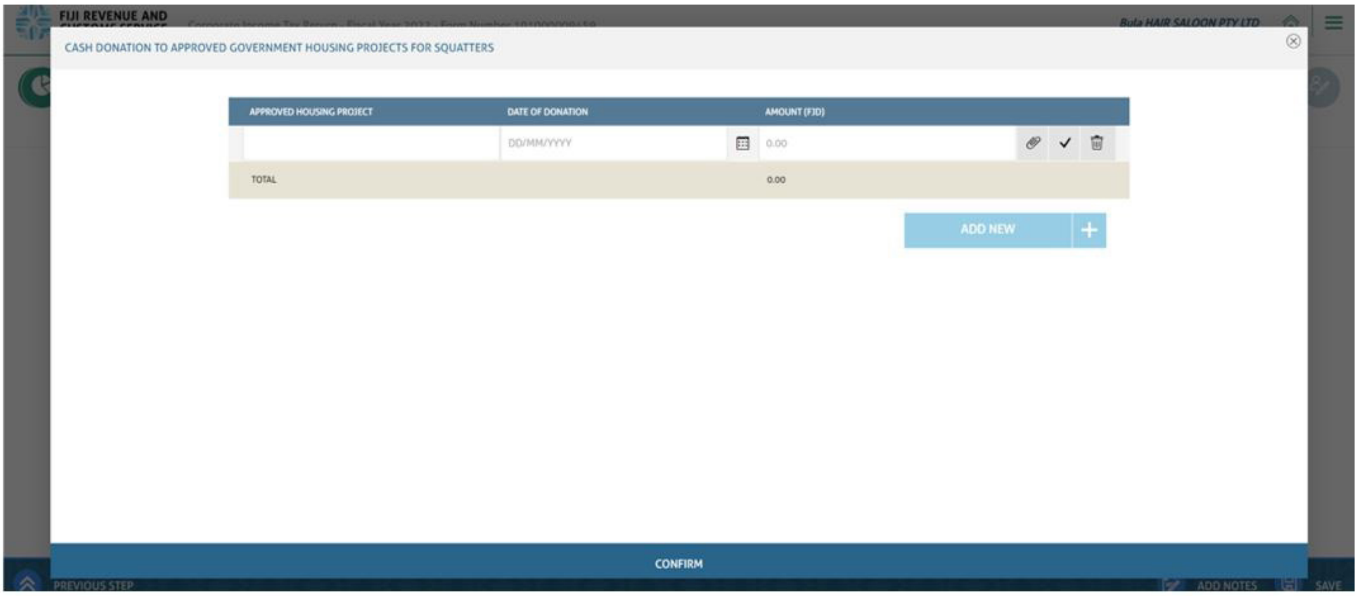


Cash Donation to Approved Government Housing Projects for Squatters

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.

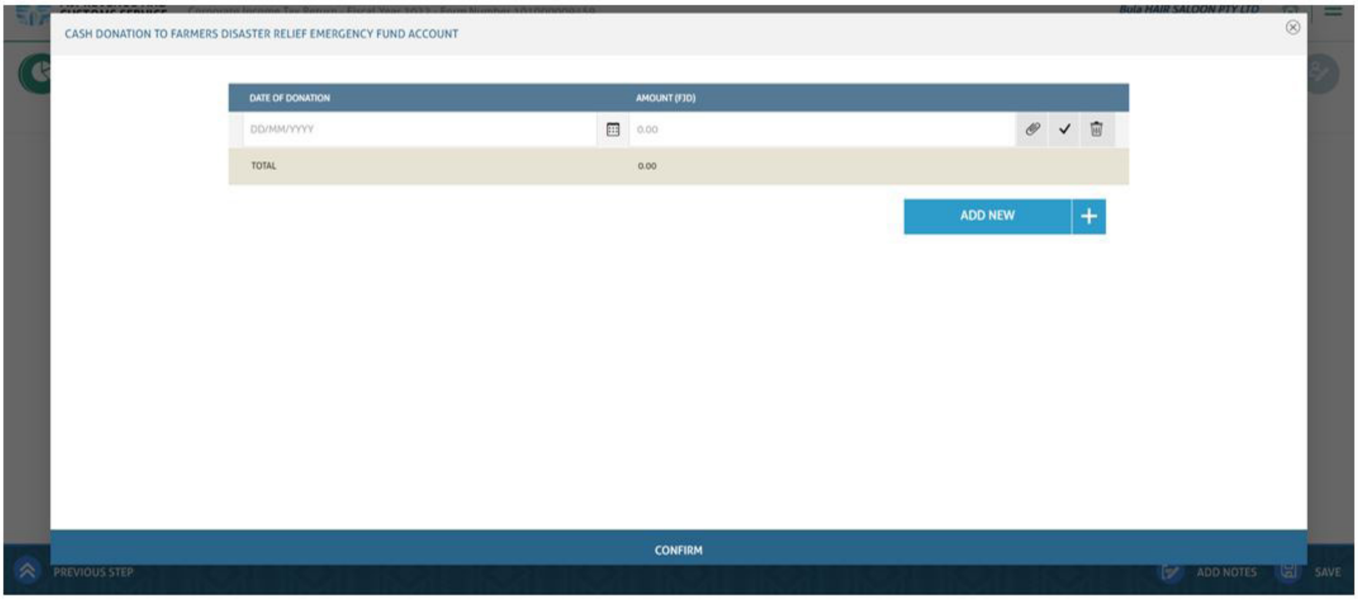


Cash Donation to Farmers Disaster Relief Emergency Fund Account

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



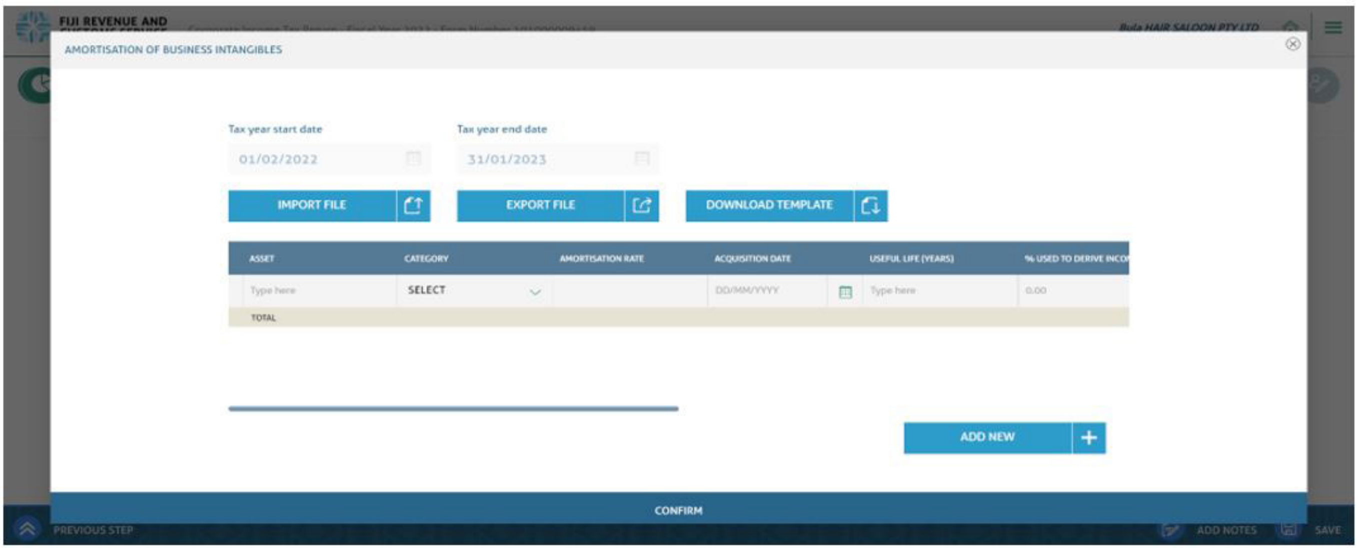
Amortisation of Business Intangibles

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.

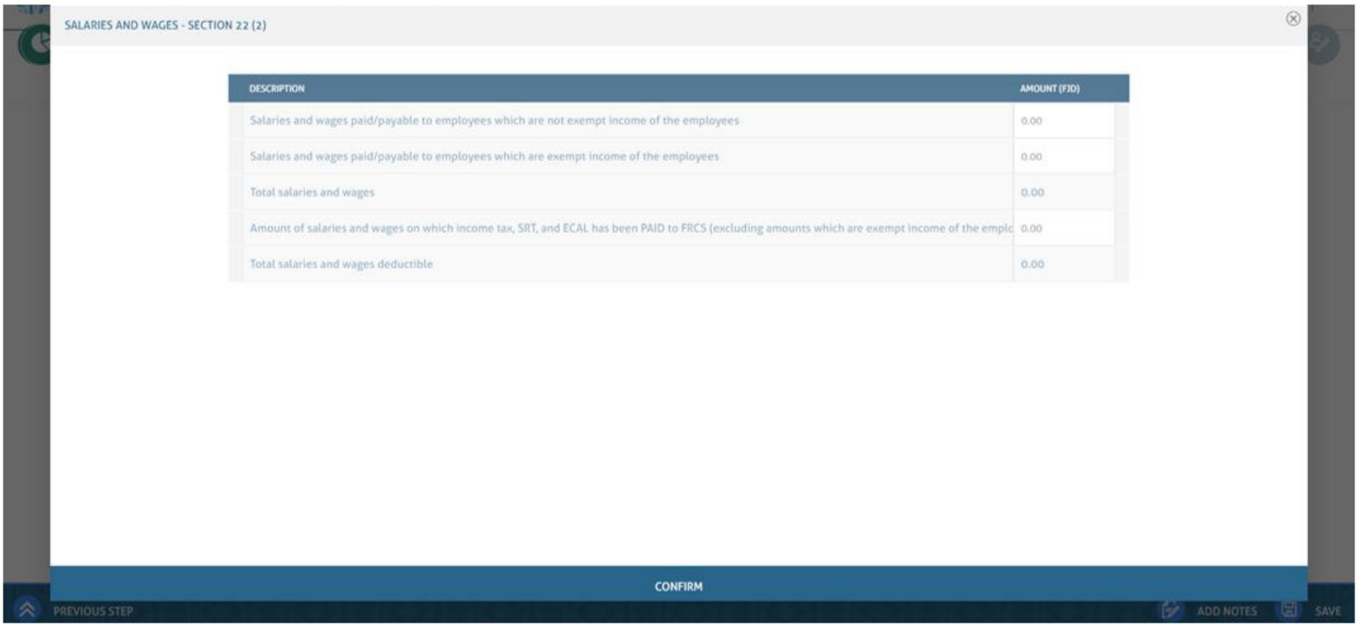
For Business Intangibles used partly in the tax year by you, the amortisation deduction must be pro-rated based on the number of days the asset is used in deriving taxable business income.

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.



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.

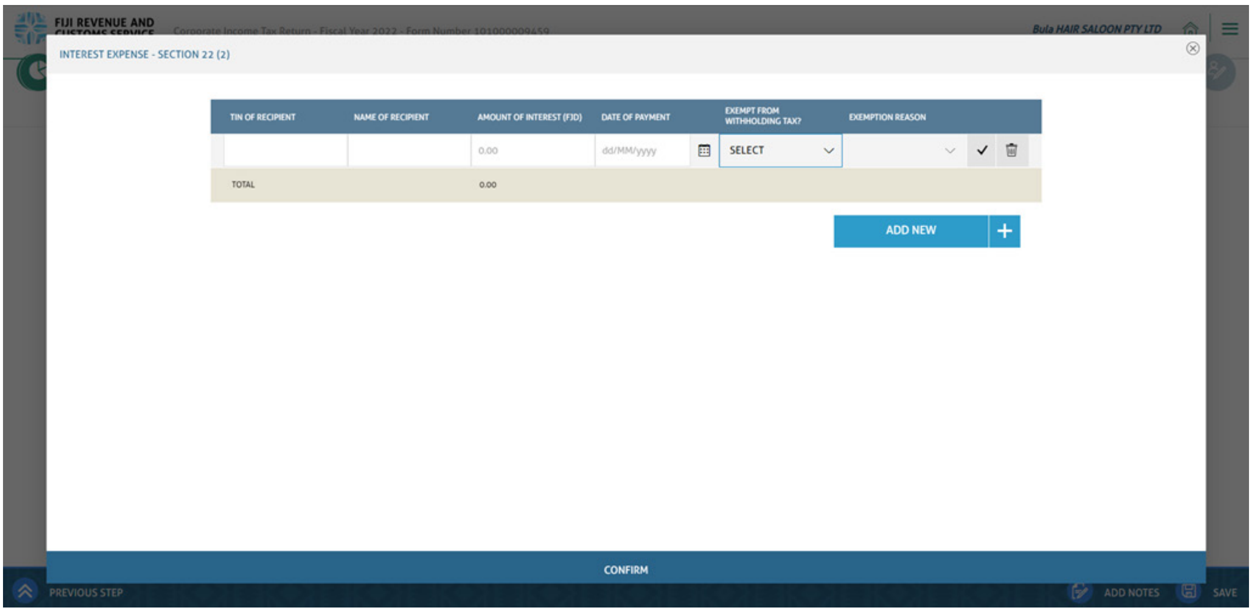


Interest Expense - Section 22 (2)

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.

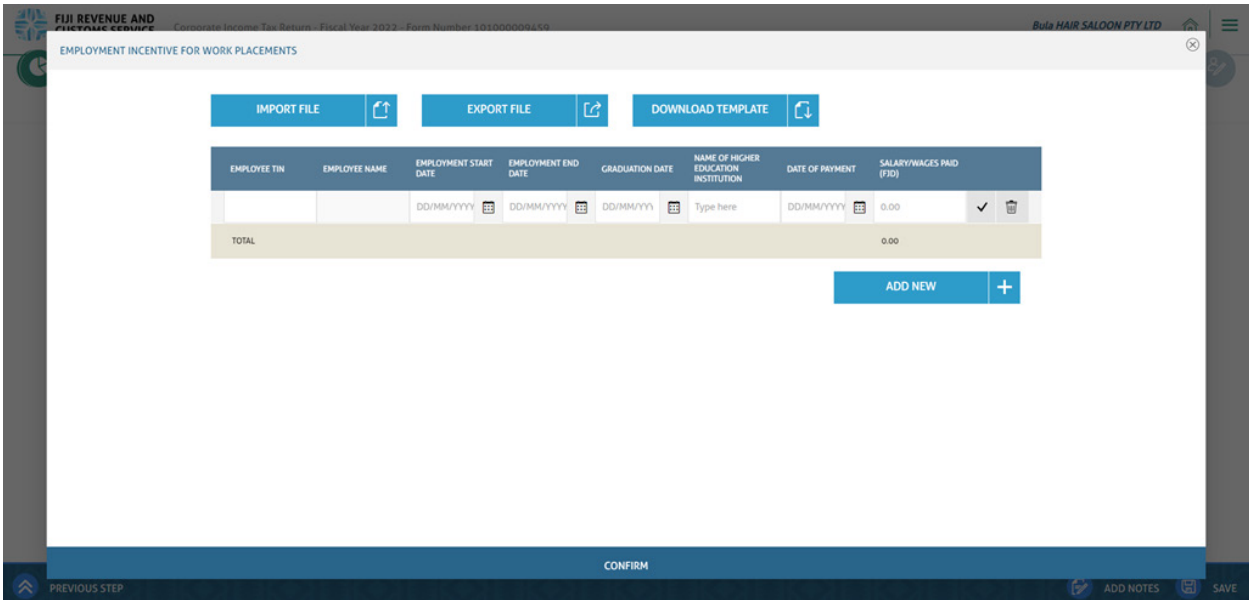
This schedule will have the following fields:

- 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'.



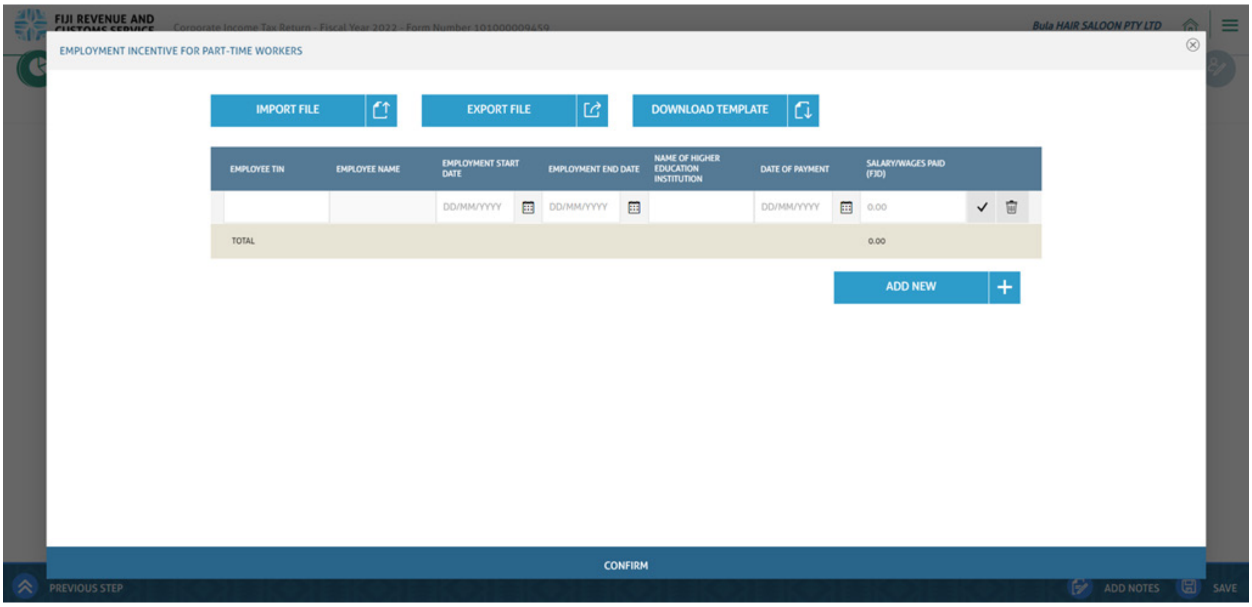
Employment Incentive for Work Placements

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.



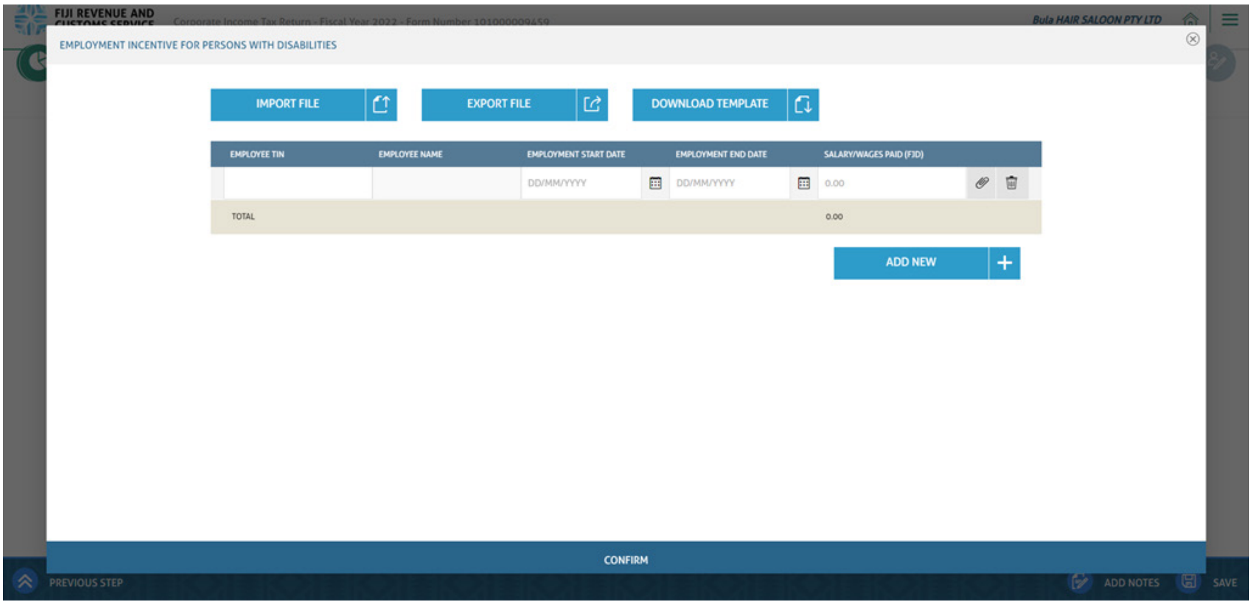
Employment Incentive for Part time Workers

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.



Employment Incentives for Persons with Disabilities

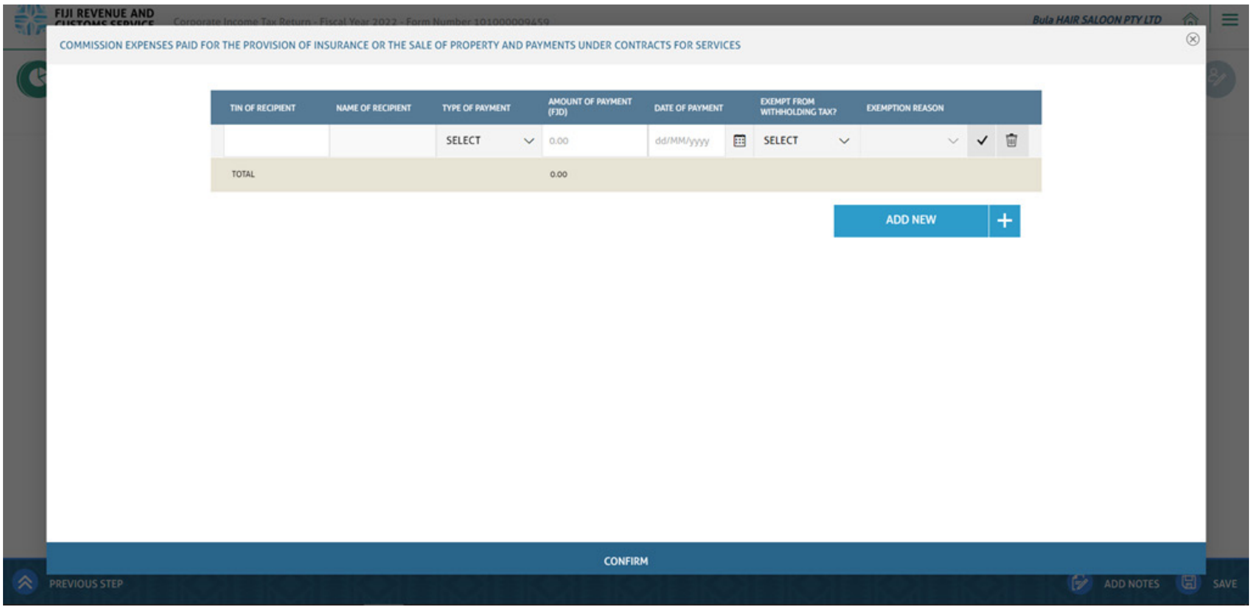
You need to enter information on TIN, employment start date, employment end date and salary/wages paid.



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.

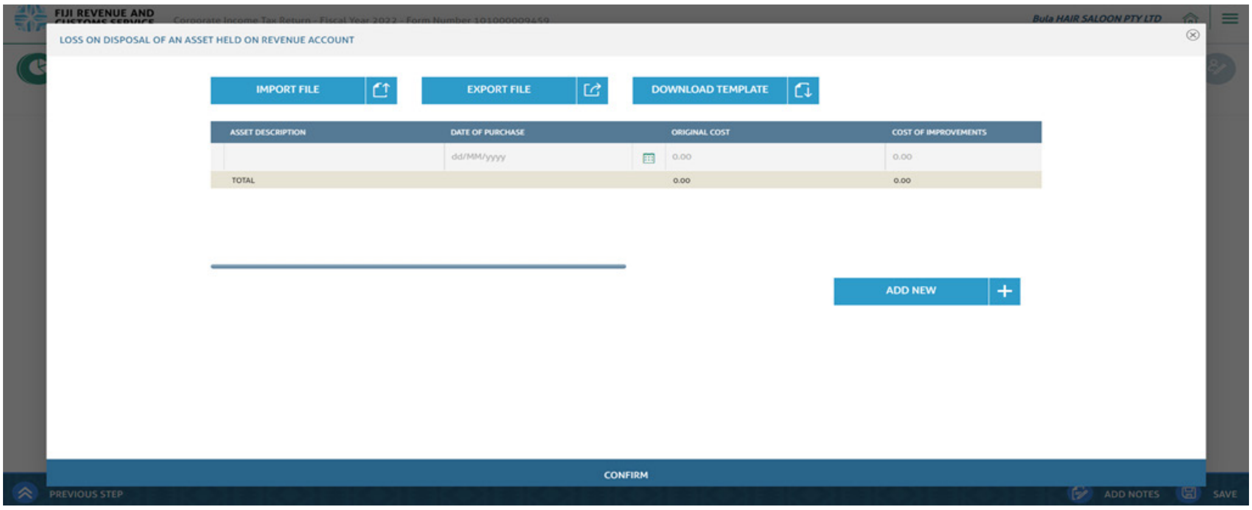


Loss on Disposal of An Asset Held on Revenue Account

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

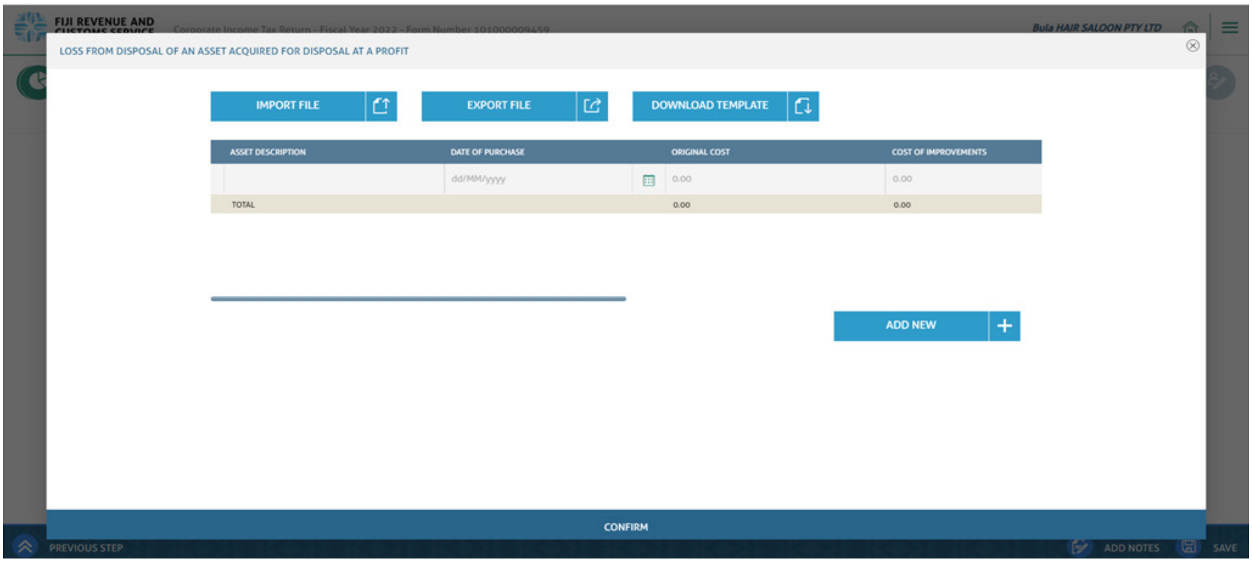


Loss from Disposal of An Asset Acquired for Disposal at A Profit

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:

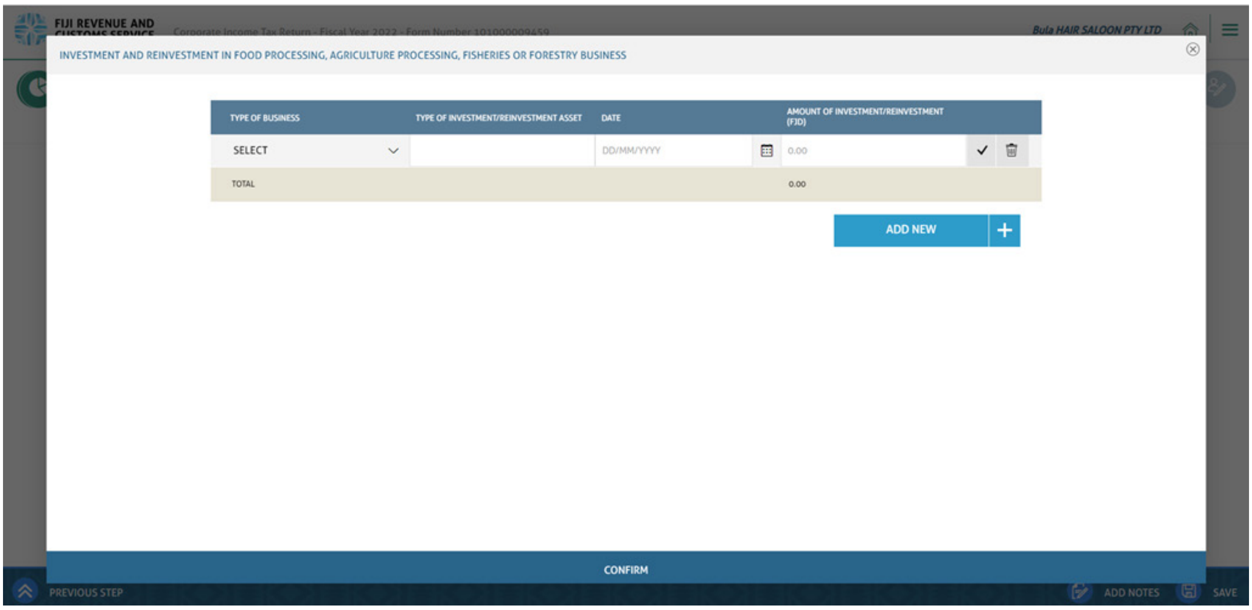
Original Cost + Cost of Improvements – Consideration



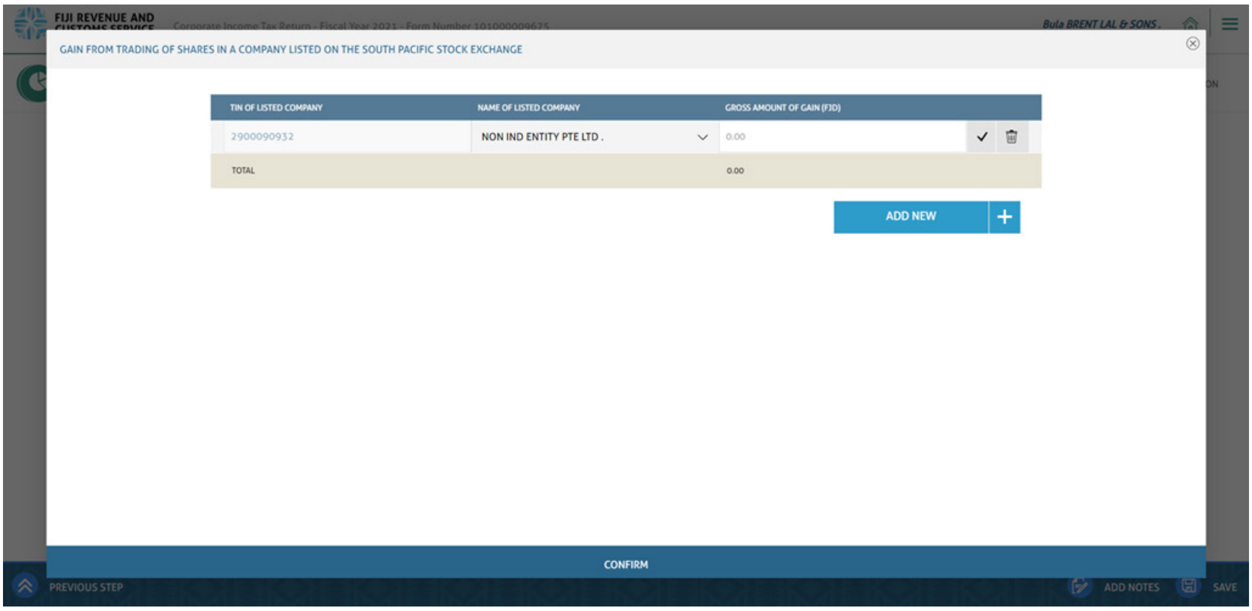
Investment and Reinvestment in Food Processing, Agriculture Processing, Fisheries Or Forestry Business

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.

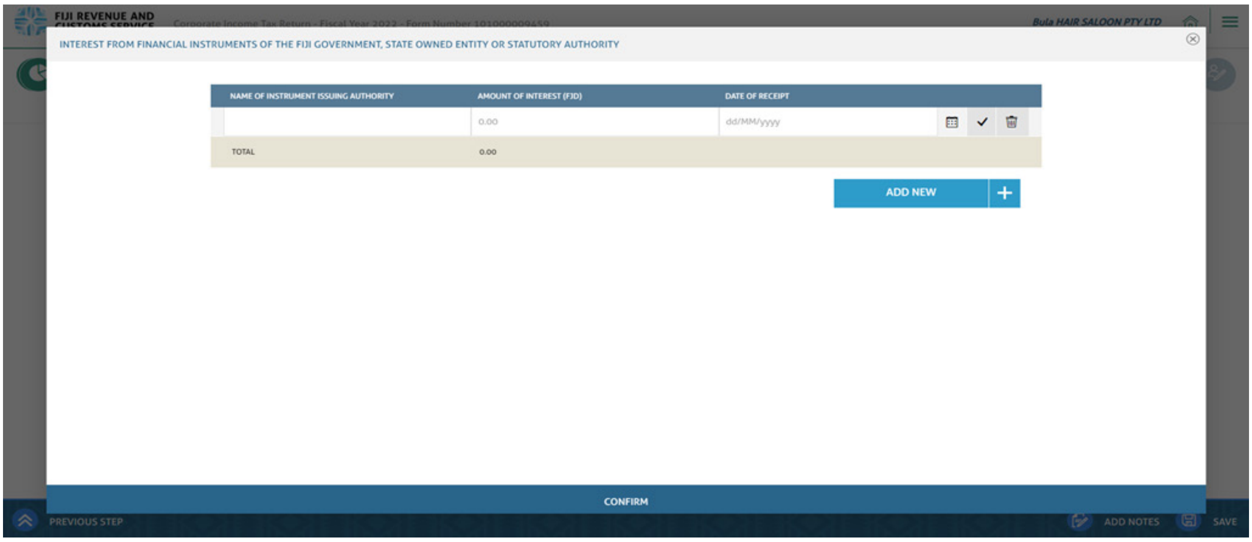


Gain From Trading Of Shares In A Company Listed On The South Pacific Stock Exchange



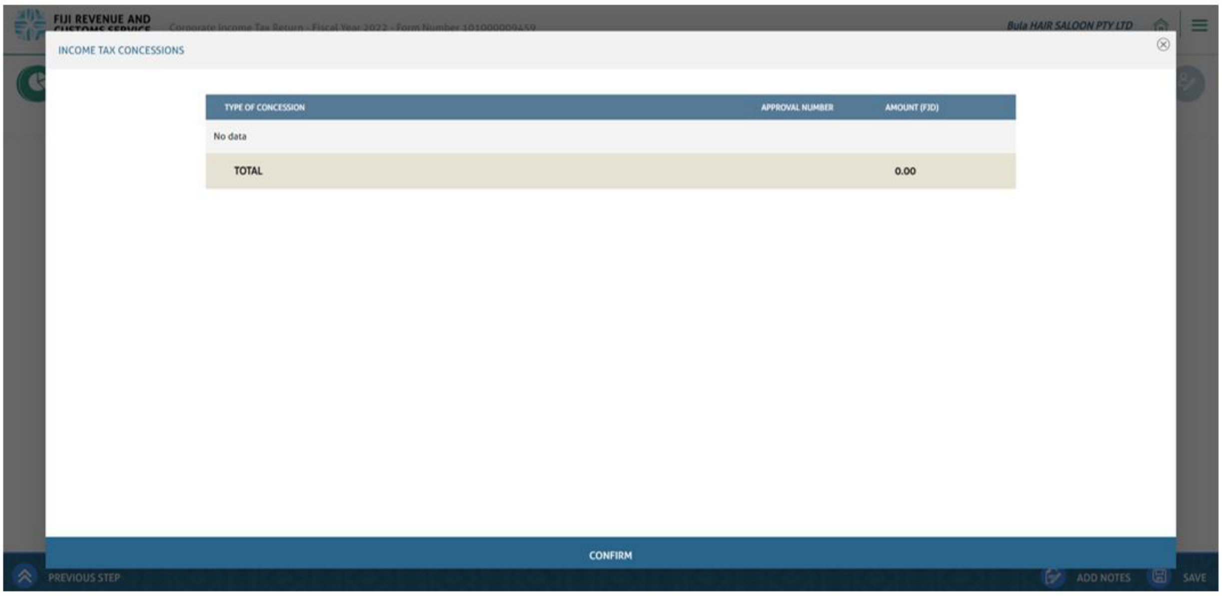
Interest From Financial Instruments of The Fiji Government, State Owned Entity or Statutory Authority

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



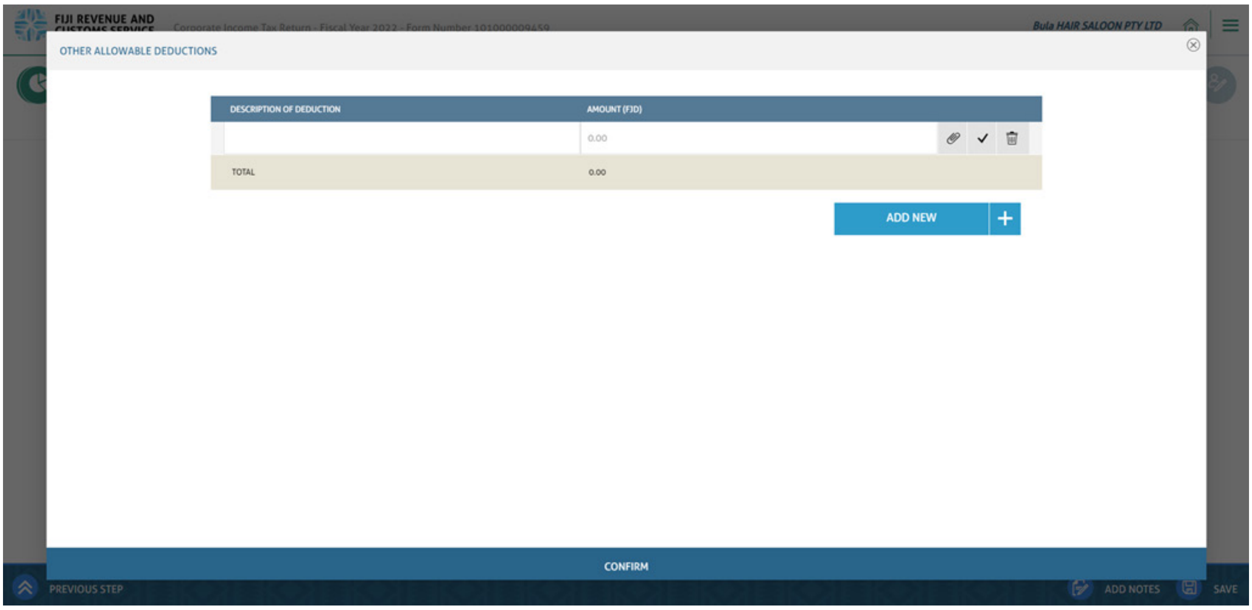
Income Tax Concessions

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.



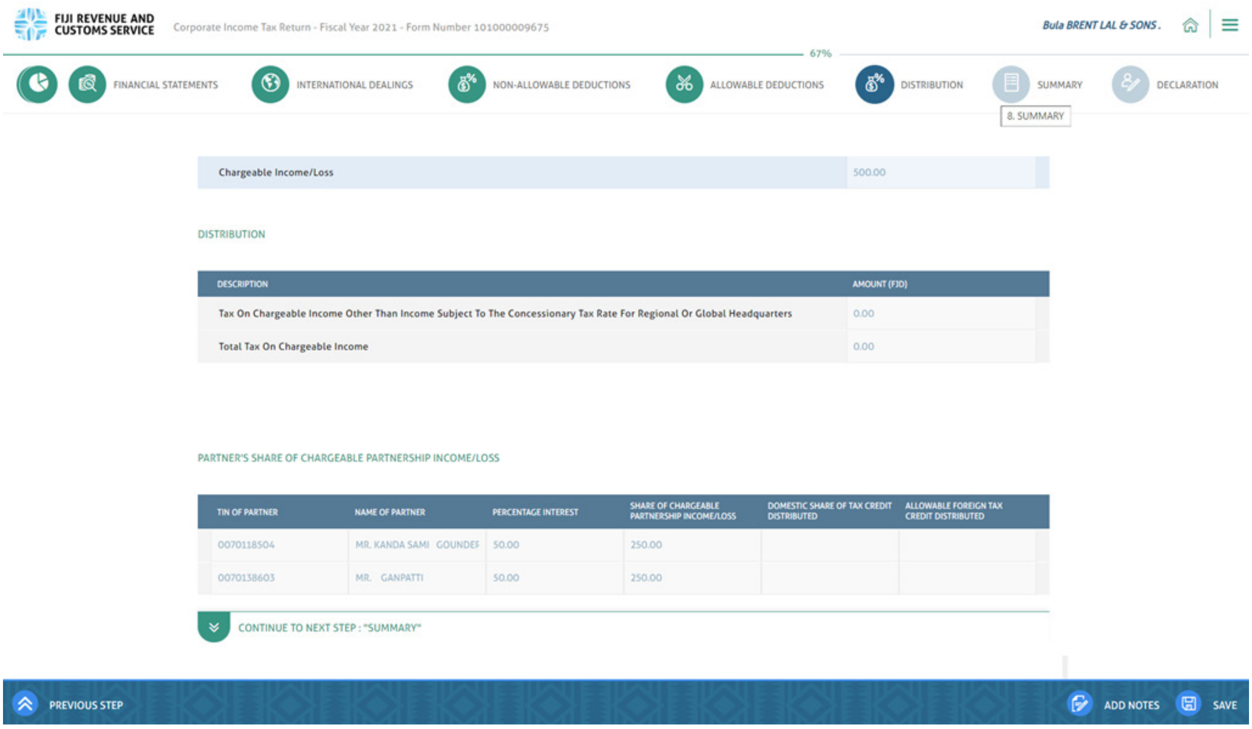
Other Allowable Deductions

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



Distribution

Details like TIN of Partner, Name and Percentage will be fetched from registration and amounts such as Share of Chargeable Partnership Income/Loss, Domestic Share of Tax Credit and Allowable Foreign Tax Credit will be distributed on the basis of percentage.

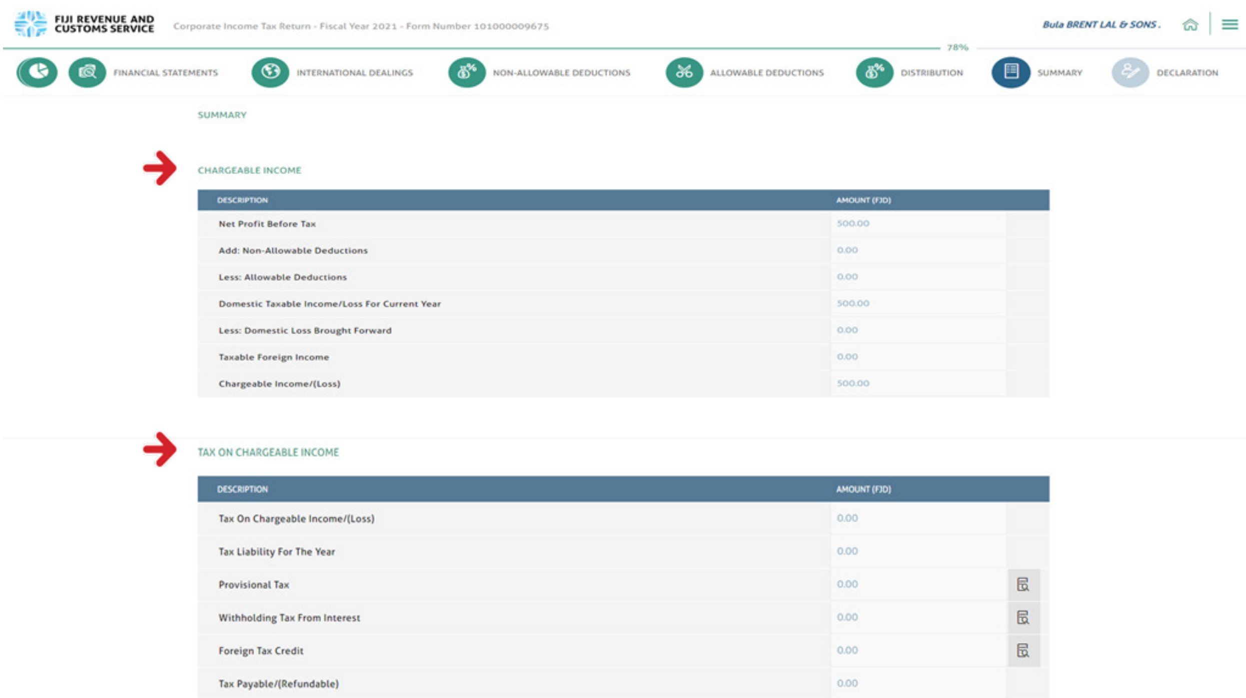


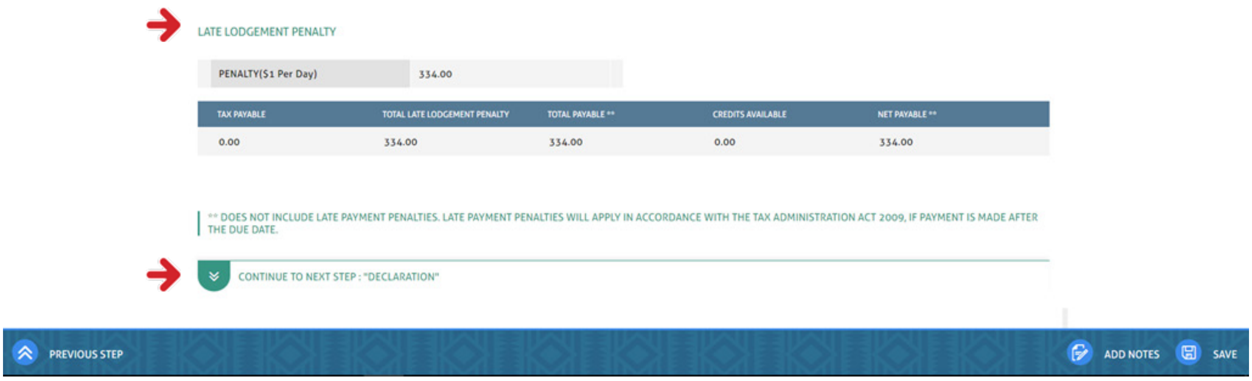
Note: - If the above details are incorrect you need to update the details from "Change of Circumstances (COC) Change of Related Parties" process.

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.



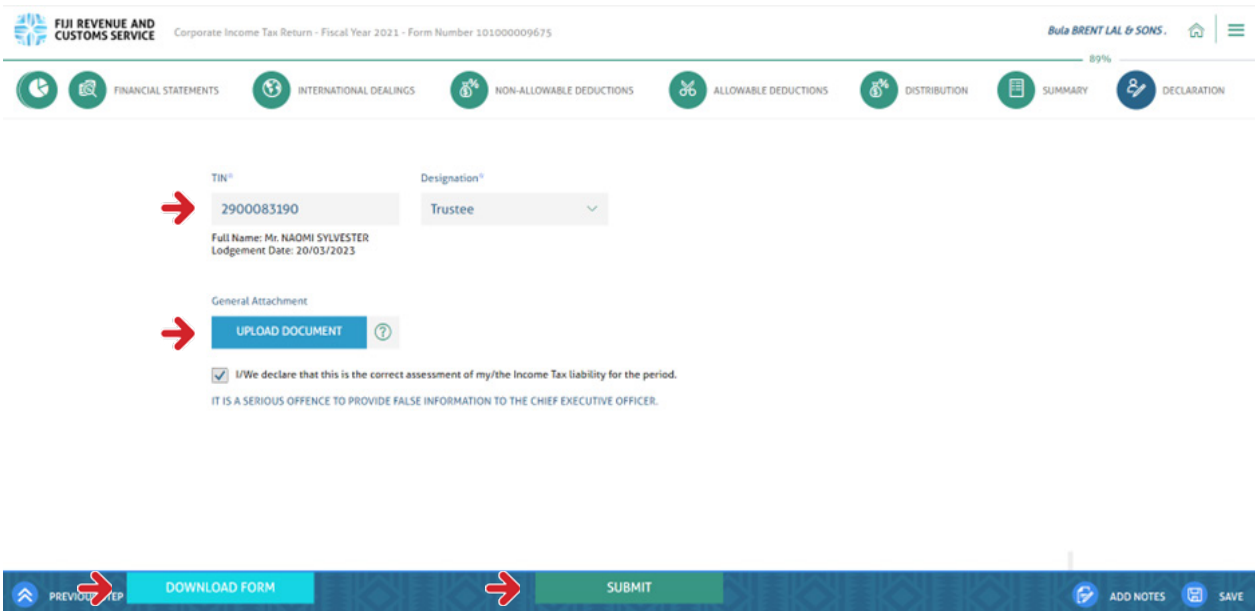


On clicking **"Continue to Next Step",** you will be navigated to **"Declaration"** section.

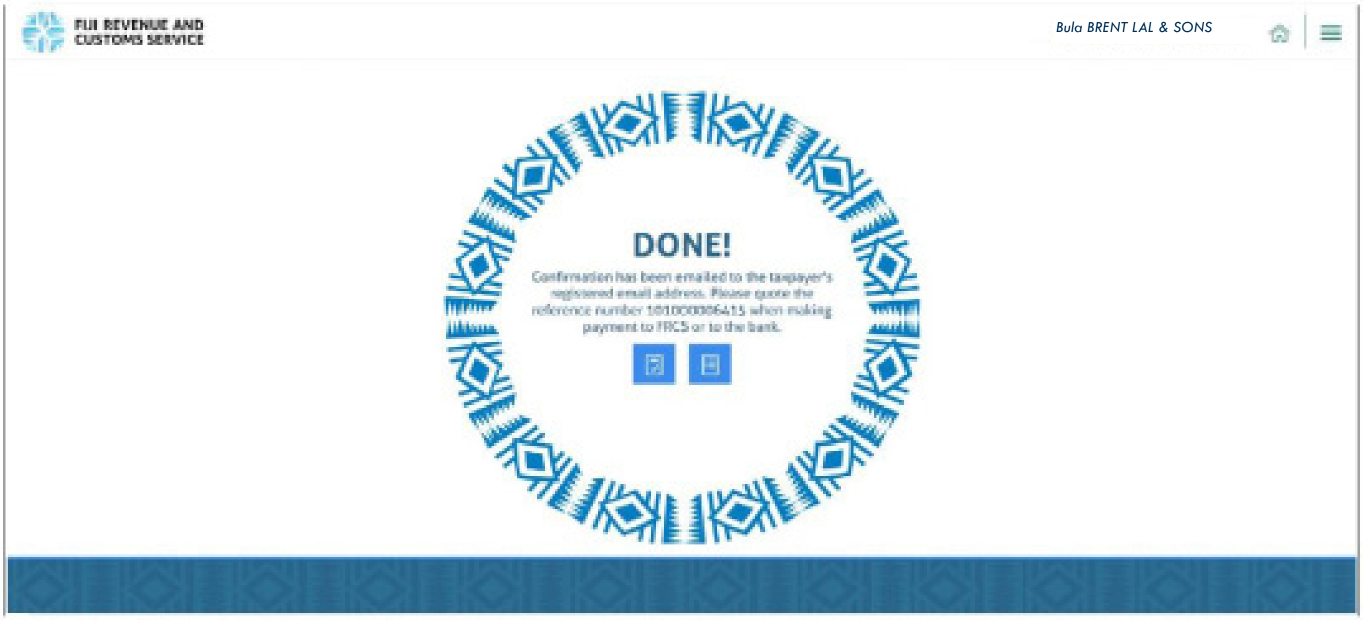
Declaration

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.



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.