FIJI REVENUE AND CUSTOMS SERVICE

Taxpayer Online Service (TPOS) User Guide

Personal Income Tax - Business Individual (Taxpayer)

Version: 1
Date: 27/03/2023

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Many thanks for your interest in this User Guide!

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

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

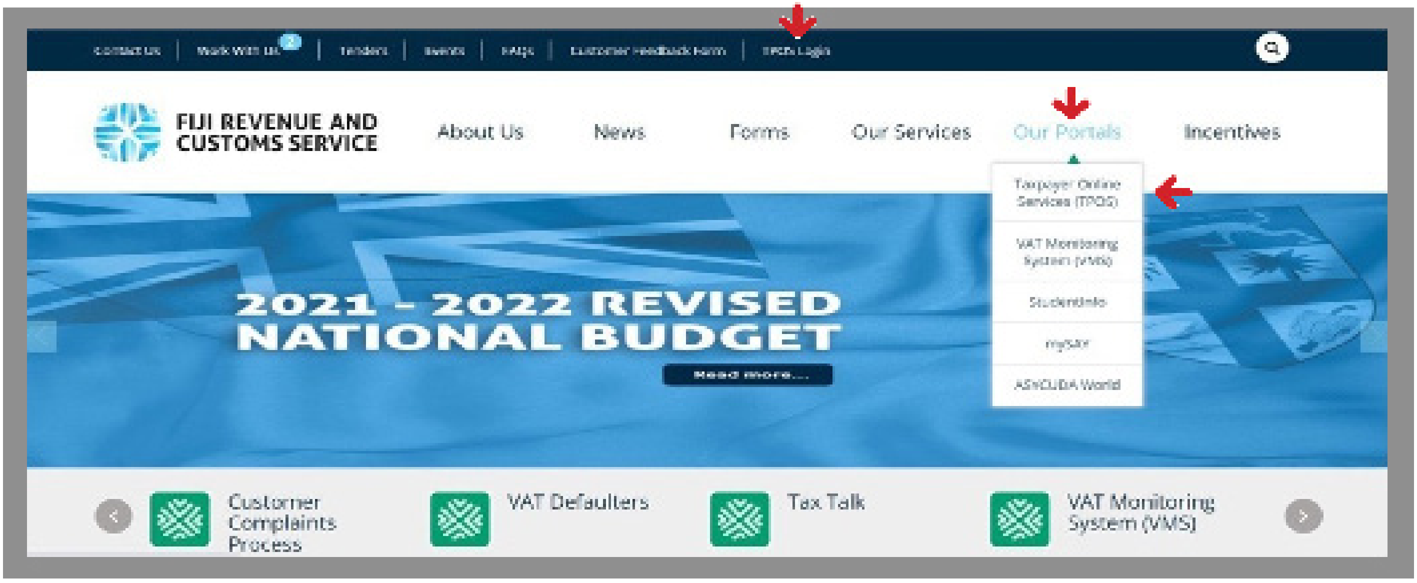
Please note that functionalities can be enhanced and changed from this process documentation without any written notification. The changes are updated regularly and will be published accordingly.

Basic Information

Personal Income Tax (PIT) return is applicable to individual taxpayers who derive income from other sources such as property, partnership, estate & trust together with employment income (if any). It also includes individuals, business owners or sole traders operating a business. Individuals are required to register themselves as sole traders and file PIT Business online form. This document explains PIT Business online filing. Initial filing is self-assessed return which means that return will be automatically processed and posted to your account. Amendment of returns will go through an approval process.

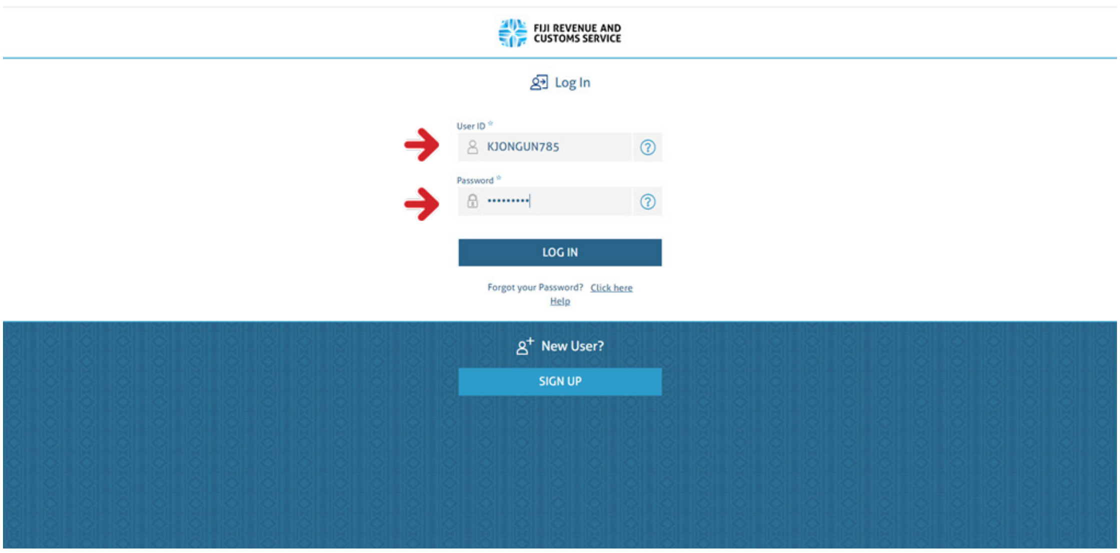
Logging in to TPOS

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.



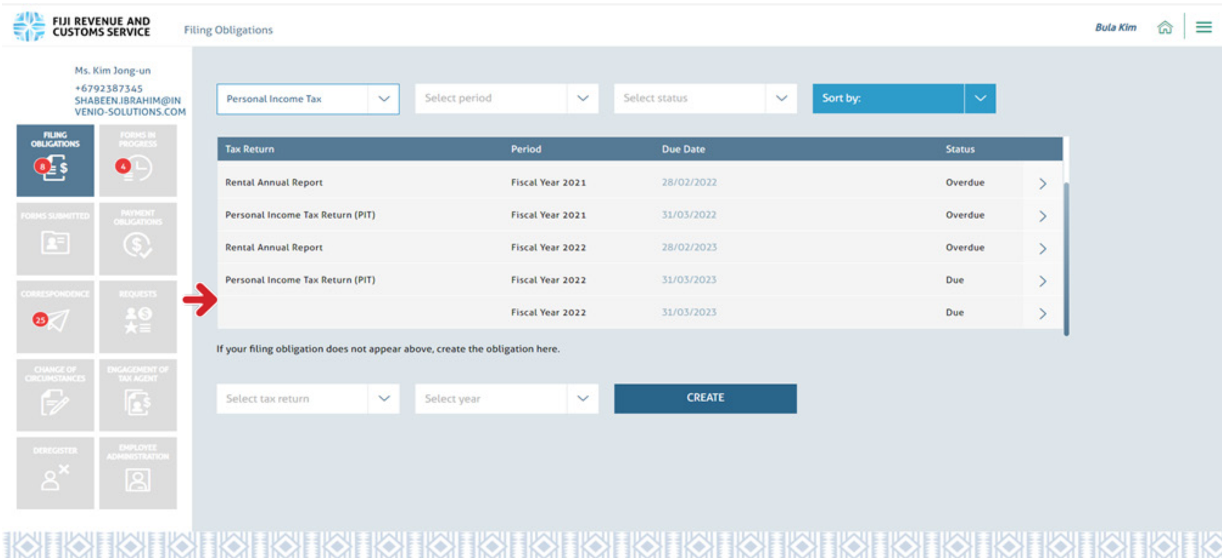
Personal Income Tax Return (PIT-B) Tax Filing (Taxpayer)- Login

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



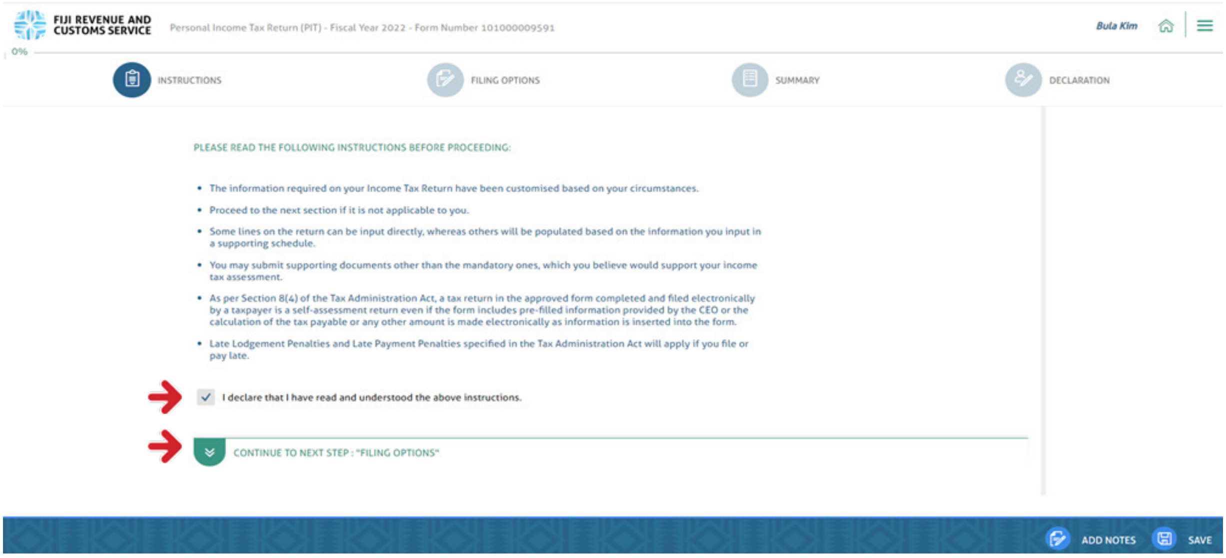
After successful login to the dashboard, the following tiles will be available. You are required to click on "**Filing Obligations"** tile.

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



Taxpayer Initial Filing

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.**

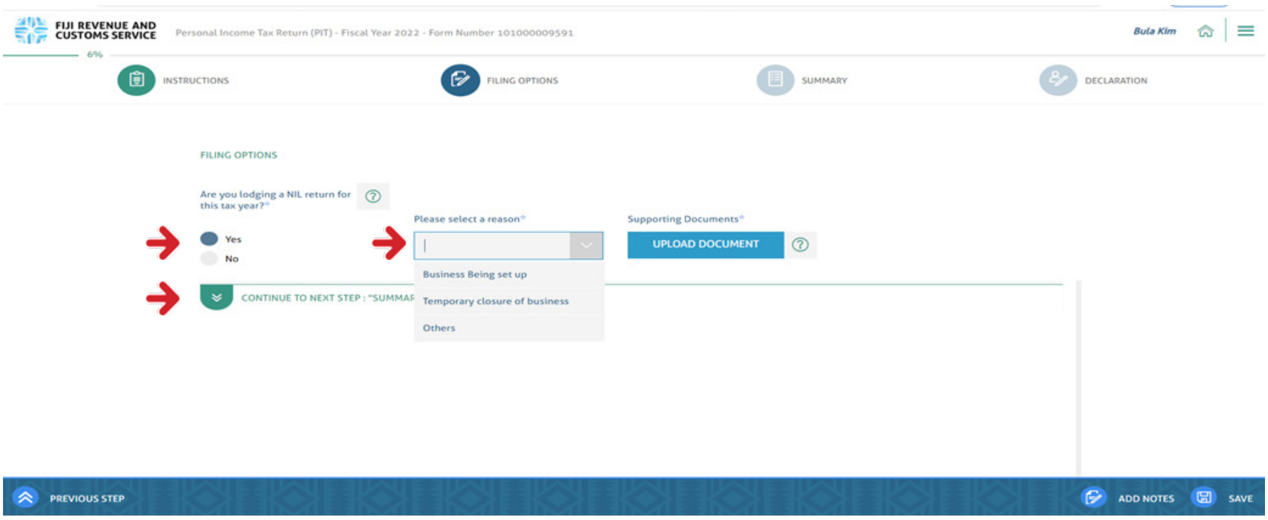


On clicking **"Continue to Next Step"**, you will be navigated to **"Determination of Full Exemption"** section.

Filing Options

Nil Filing

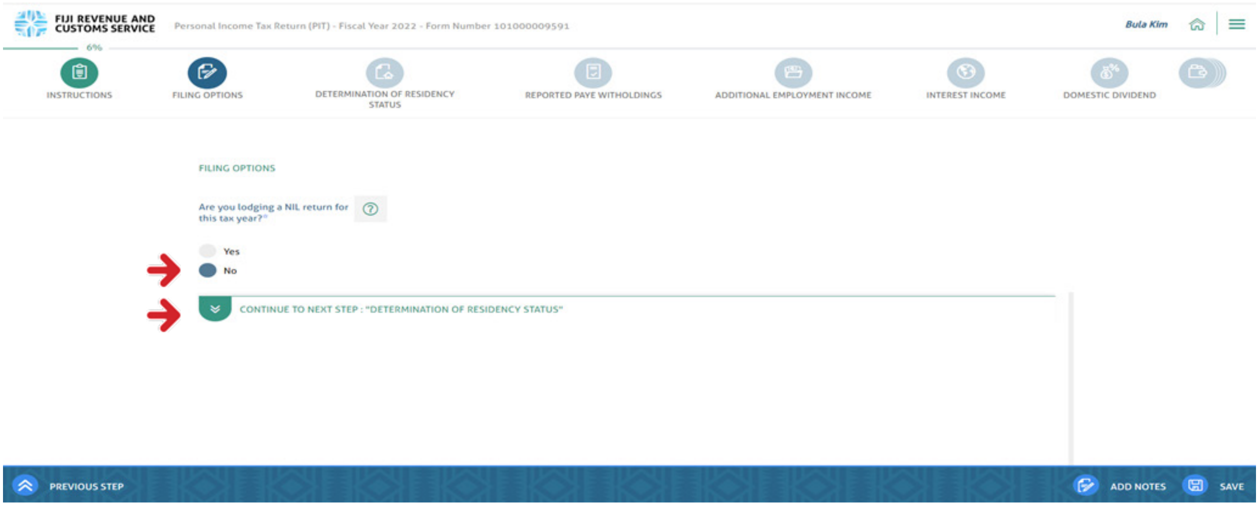
You need to answer the question **"Are you lodging a NIL return for this tax year?".** If answered **"Yes"** then you are required to select the reason from the drop down and upload supporting documents. After filling you will click on **"Continue to next step: Summary".**



Note: For nil return, $1 a day penalty will be displayed on summary page if filed late.

Payable Return Filing

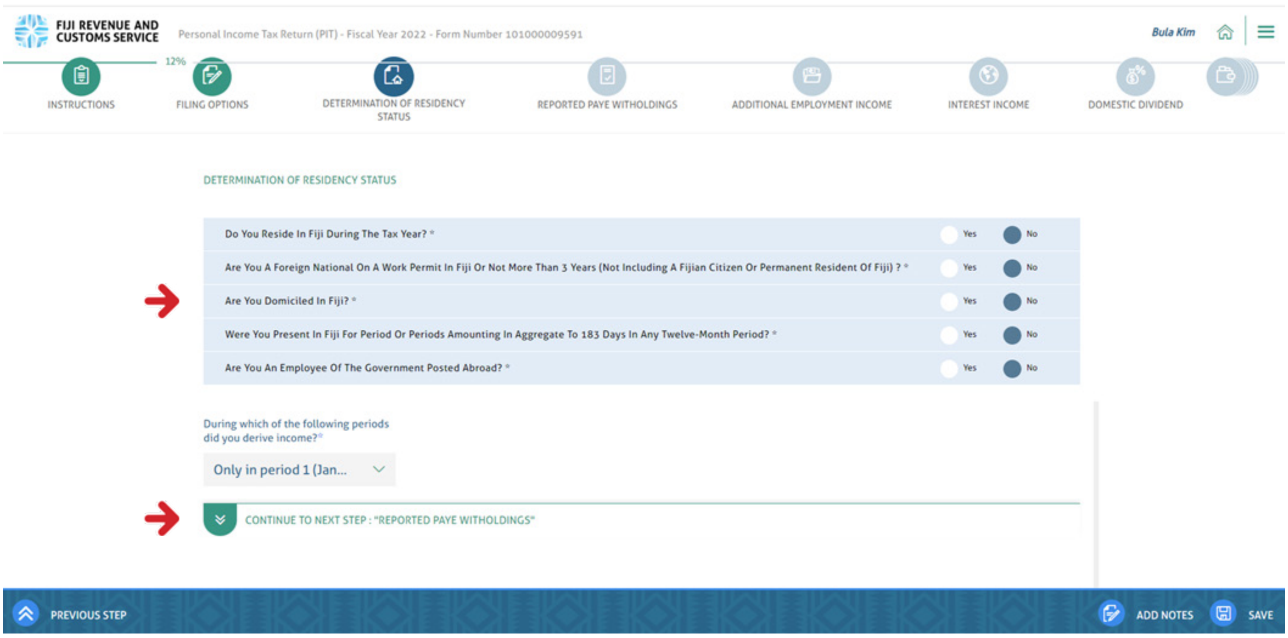
If you are filing a payable return, then you need to answer the question **"Are you lodging a NIL return for this tax year?** If answered **"No"** then click on **"Continue to Next Step: Determination of Residency Status"** button**.**



Determination of Residency Status

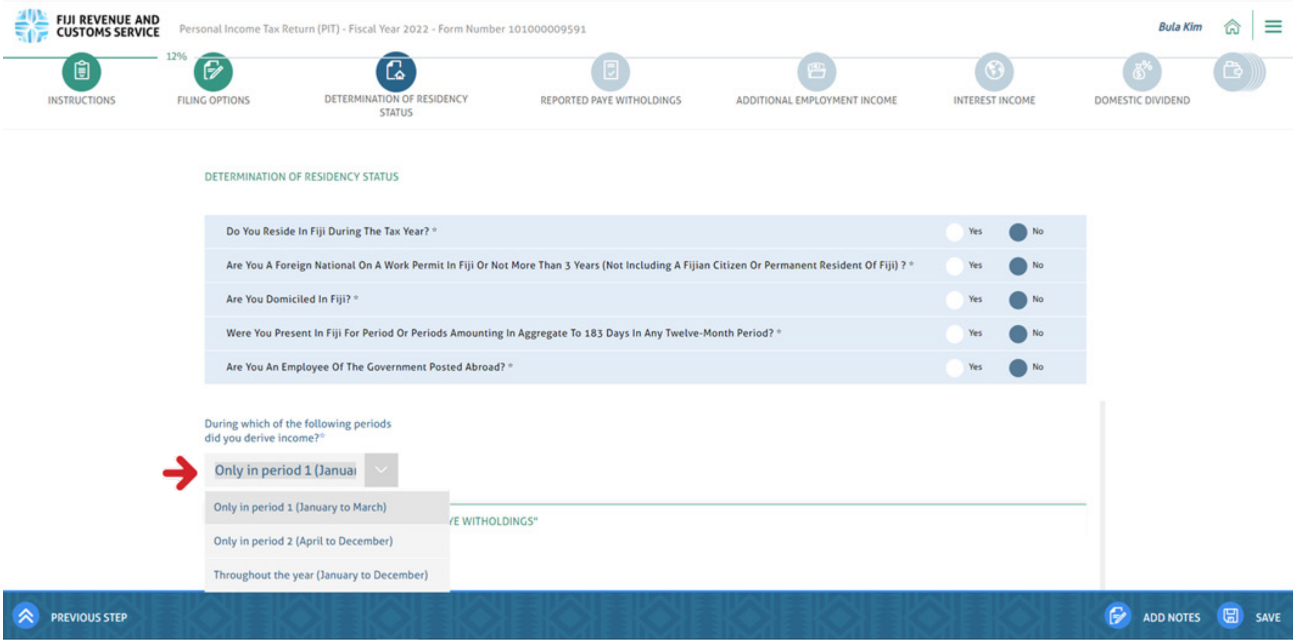
Here you need to declare your residency status for the year by answering the questions as **'Yes'** if applicable. These questions will determine whether you are a **'Resident' or a 'Non-Resident'** for tax purposes. If answered 'Yes' to any of the below questions would mean that you are a 'Resident' of Fiji for that tax year, otherwise you will be deemed as **'Non-Resident'.**

The residency determination is used to apply the applicable income tax rate on your chargeable income.



You will answer the question **"During which of the following periods did you derive income?"** by selecting an option from the drop down.

- Only in period 1 (January to March)
- Only in period 2 (April to December)
- Throughout the year (January to December)

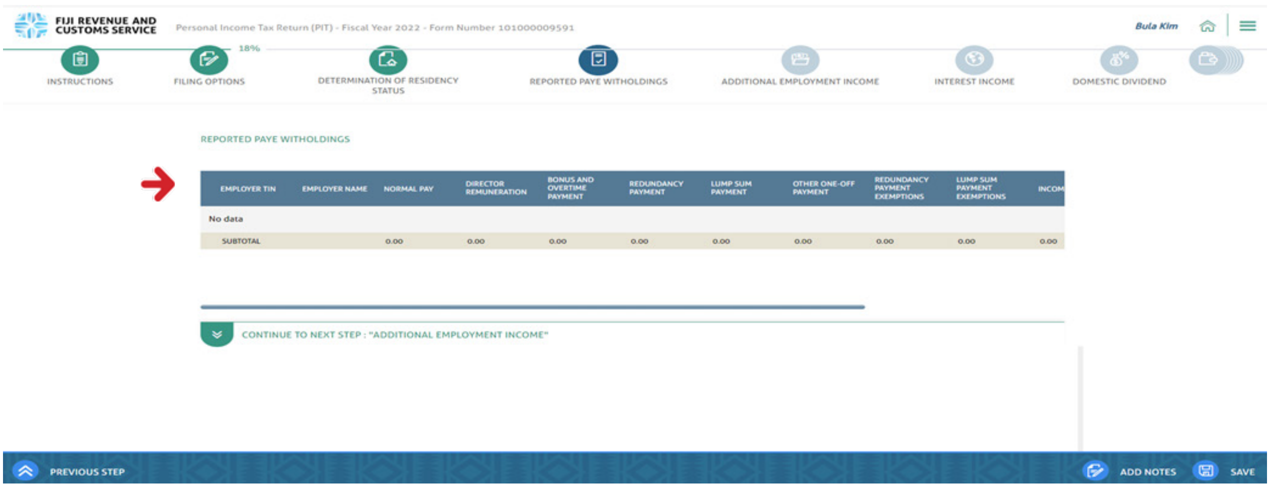


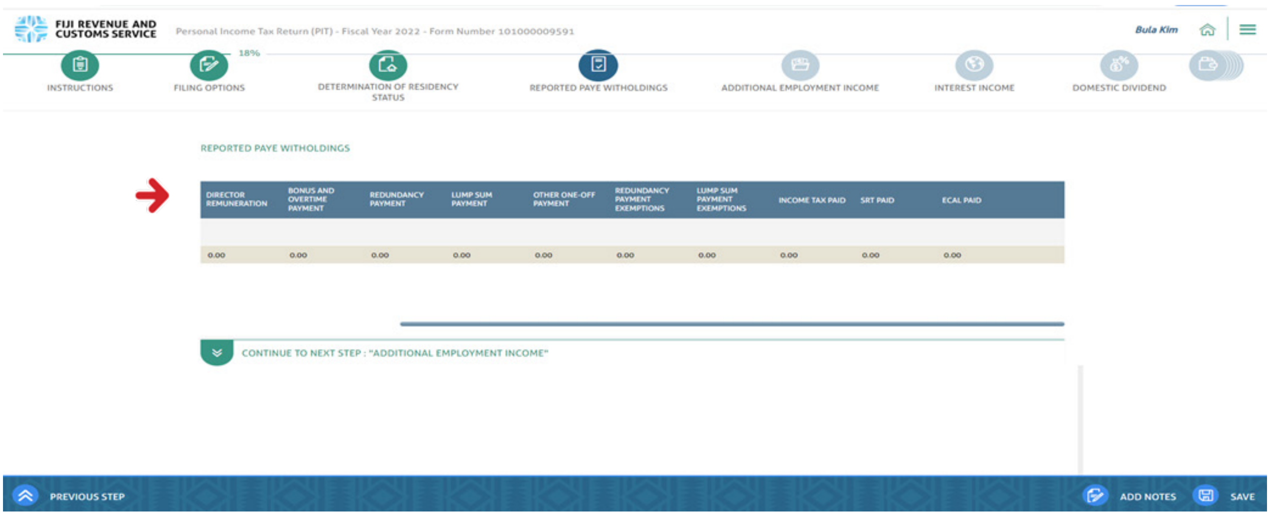
Once the residency status is determined, you need to click **"Continue to Next Step,"** and you will be navigated to **"Reported PAYE Withholdings"** section.

Reported PAYE Withholdings

The return filing is dependent on the source of income derived. You as an individual taxpayer deriving employment income only from a single employer at any given time during a tax year who is registered for 'PAYE' will remit the income tax withheld to FRCS via PAYE mechanism.

In this section the cumulative earnings will be retrieved and displayed per employer. If you have more than one employer during the year, multiple lines for the different employers will be available. You cannot edit any information in this section.

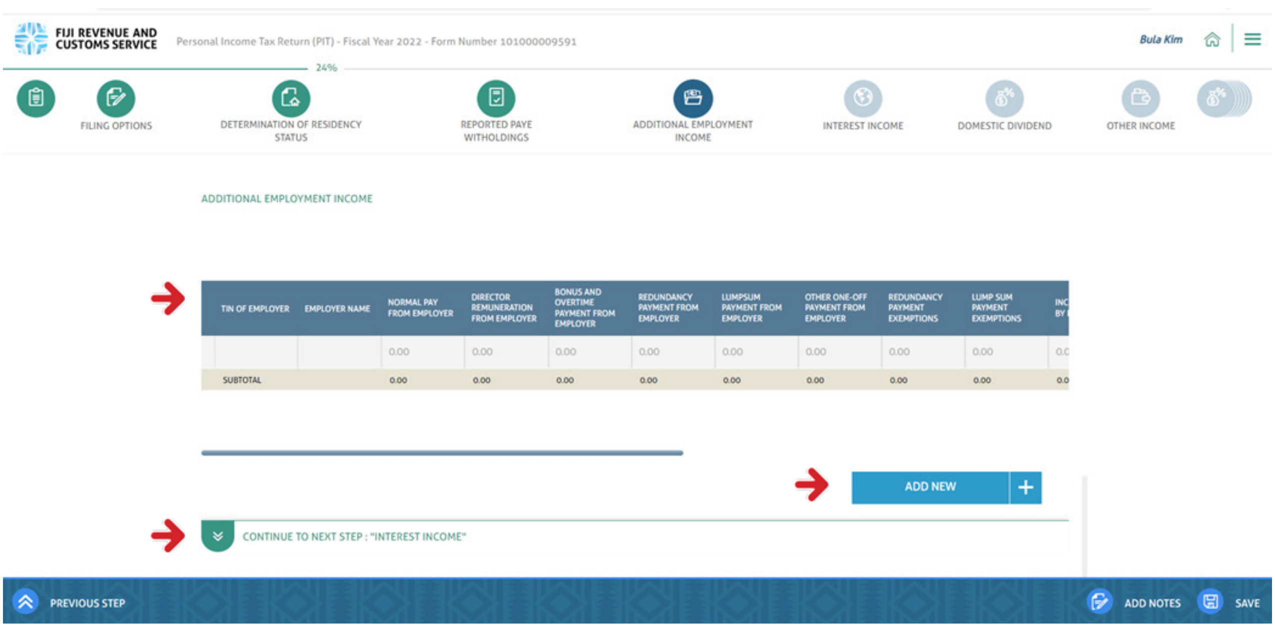




To proceed to the next section, you need to click "**Continue to Next Step,"** and you will be navigated to "**Additional Employment Income"** section.

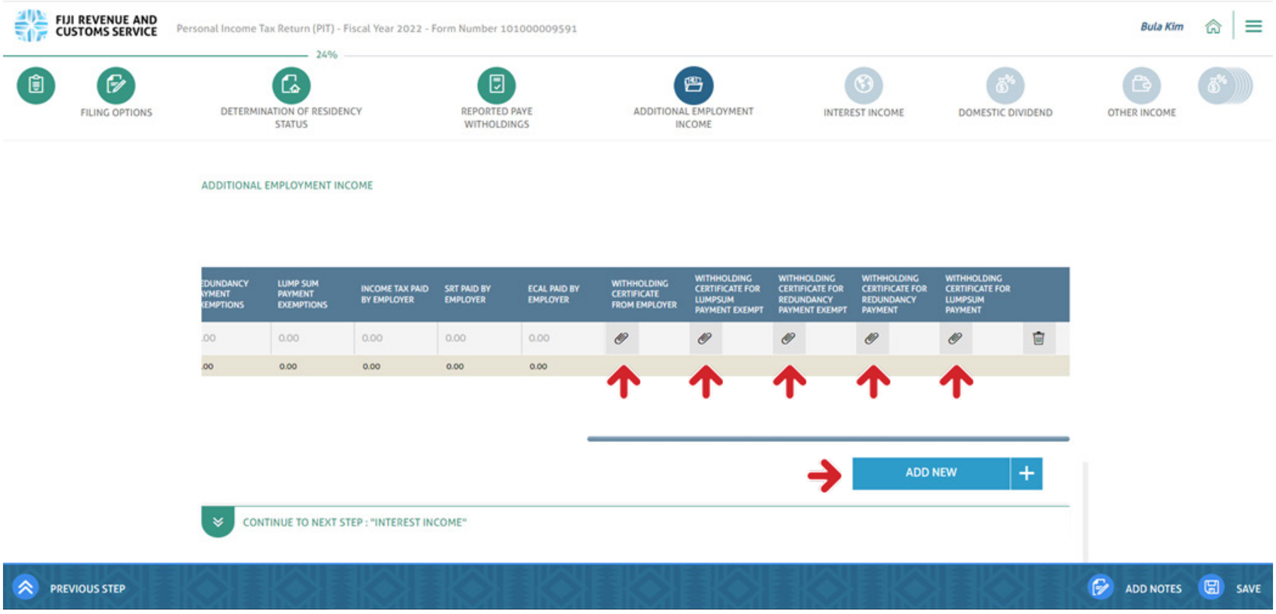
Additional Employment Income

If you have derived employment income from employers who have not filed their PAYE returns or not registered for PAYE, then this income can be added to **'Additional Employment Income'** section by clicking on **'Add New' button.**



You need to attach documents which is **mandatory** if you have entered an amount in below fields:

1) Withholding Certificate from Employer
2) Withholding Certificate for Lumpsum Payment Exemption
3) Withholding Certificate for Redundancy Payment Exemption
4) Withholding Certificate for Redundancy Payment
5) Withholding Certificate for Lumpsum Payment

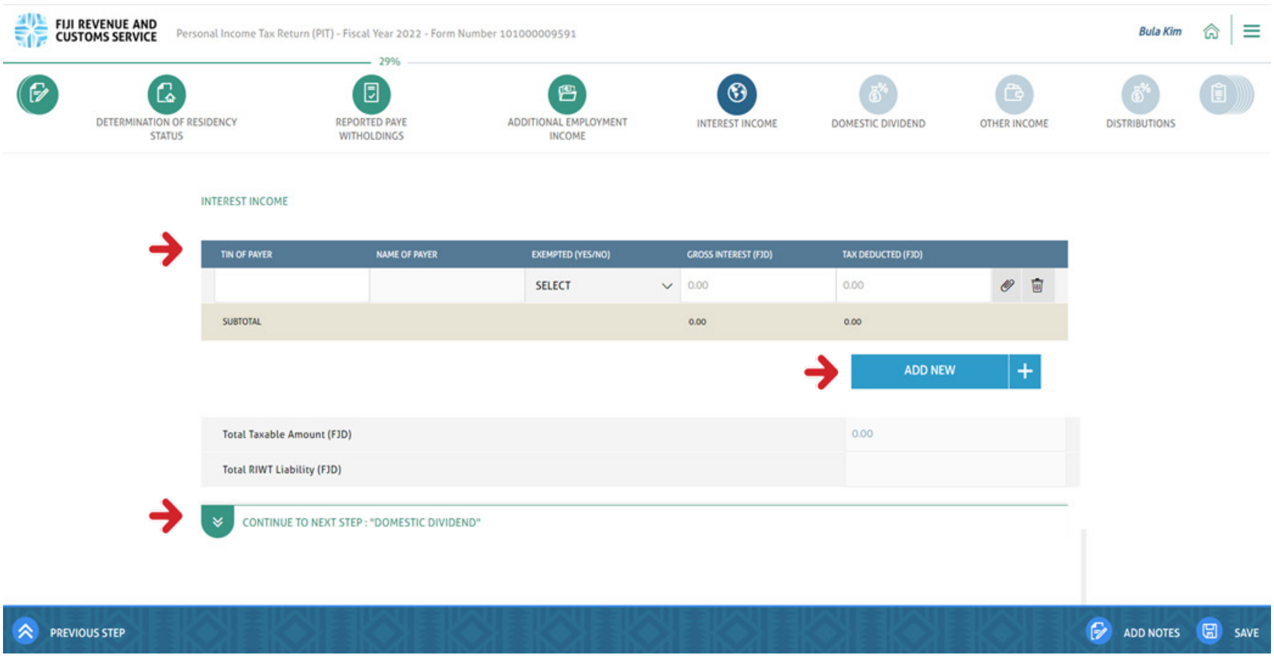


To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Interest Income"** section.

Interest Income

You will be navigated to the 'Interest Income' section where **'Gross amount and Tax deducted'** details will be entered along with **TIN of Payer** by clicking on **'Add New'** button. The **'Name of the Payer'** will be auto populated.

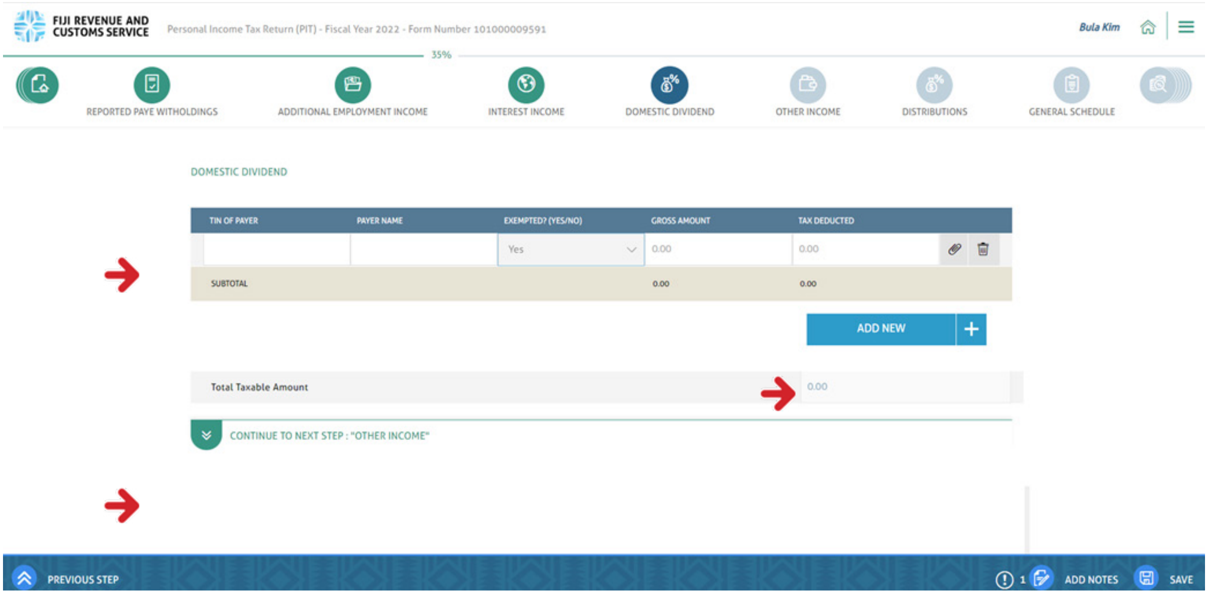
Note: The table will also auto populate if the Payer enter your TIN while filing the Resident Interest Withholding Tax (RIWT) Summary return for the same period.



To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Domestic Dividend"** section.

Domestic Dividend

You will be navigated to the 'Domestic Dividend' section where 'Gross Amount' and 'Tax Deducted' details will be entered along with TIN of Payer's (Optional) by clicking on **'Add New' button.** The **'Name of the Payer'** will be auto populated if TIN is entered or only name can be entered. You need to attach evidences which is mandatory if you have entered an amount. For **'Exempted'** field, if you select **'Yes'** option then **'Gross Amount'** will not display in **'Total Taxable amount'.** But if you select the option 'No' then total taxable amount will be displayed and it will fetch from 'Gross Amount' entered by you.

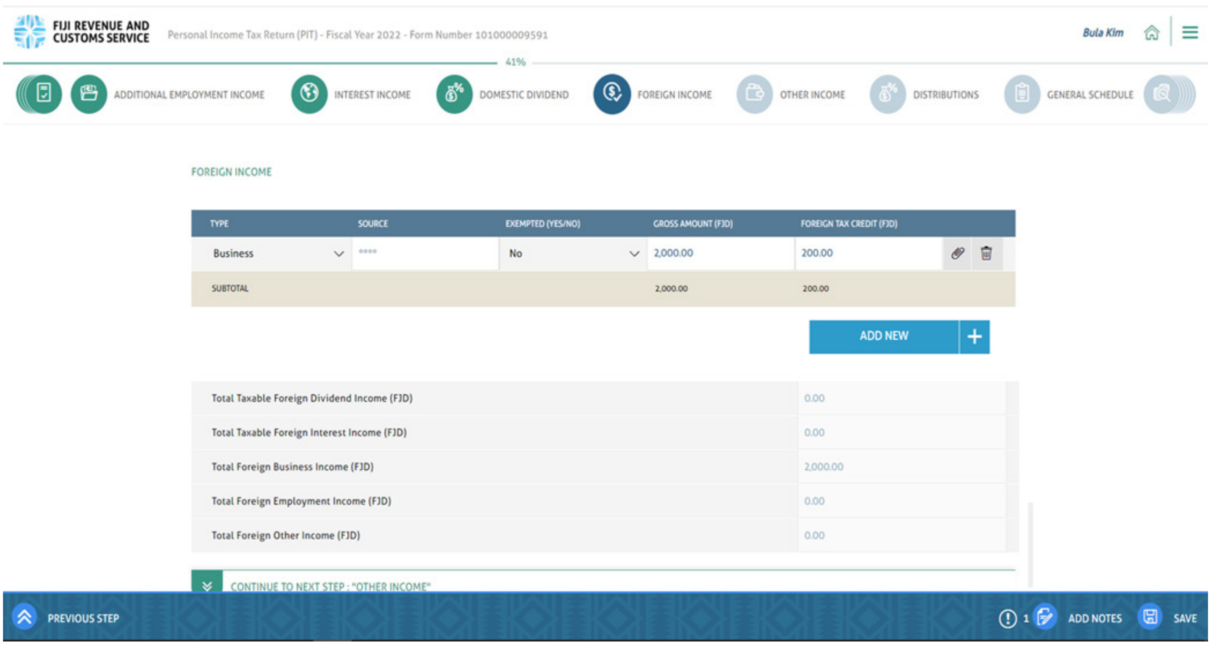


To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Foreign Income"** section.

Note: If you are a **non-resident** taxpayer then **'Foreign Income'** section will not be displayed. You can proceed to **'Other Income'** section.

Foreign Income

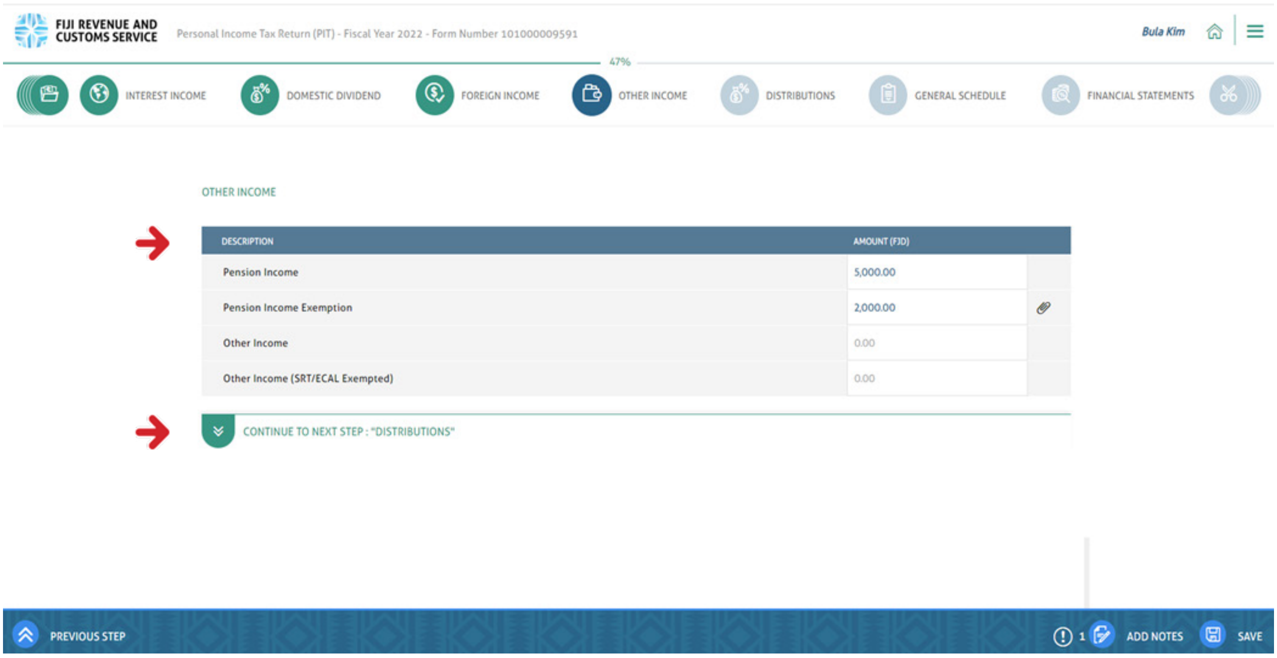
You will be navigated to the 'Foreign Income' where you have to enter the **'Type' of Foreign Income, 'Source' of Foreign Income, 'Gross Amount'.** This will be positive amount field. Except when **'Business'** is selected in **'Type',** then you will be able to enter a negative amount to show business income or loss, **'Foreign Tax Credit (FJD)'**- this will be positive amount field and should always be less than Amount received (FJD) except in the case of business income. For **'Exempted'** field, if you select **'Yes'** option then **'Gross Amount'** will not display in **'Total Taxable Amount'.** But if you select the option as **'No'** then **'Total Taxable Amount'** will be displayed and it will fetch from **'Gross Amount'** entered by you.



To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Other Income"** section.

Other Income

You will be navigated to the **'Other Income'** section the '**Pension Income', 'Pension Income Exemption', 'Other Income' and 'Other Income SRT/ECAL Exempted**' will be entered. If an amount is entered in the **'Pension Income Exemption'** field, it is mandatory to attach evidence.



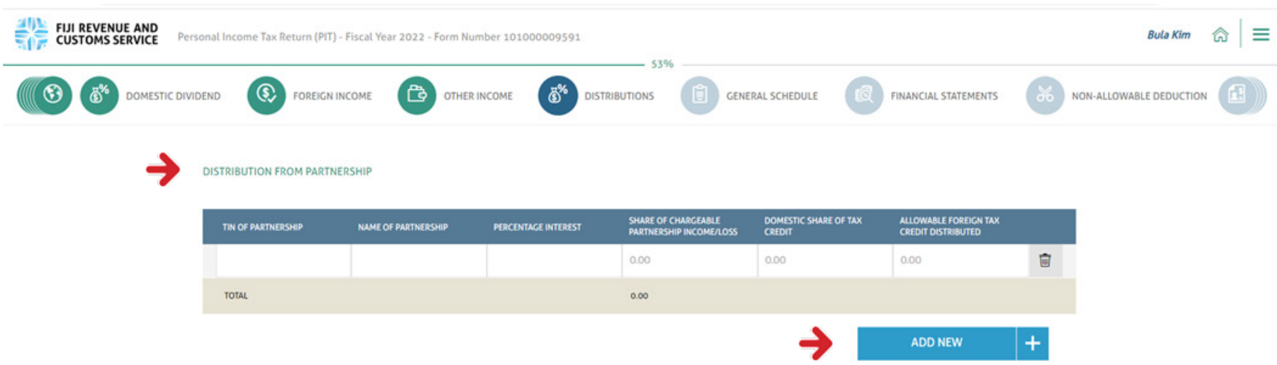
To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Distributions"** section.

Distributions

1)Distribution from Partnership

If you are a partner in any partnership venture and they have filed their CIT return for the period, then this field should be auto populated. You will not be allowed to delete or edit entries from this table.

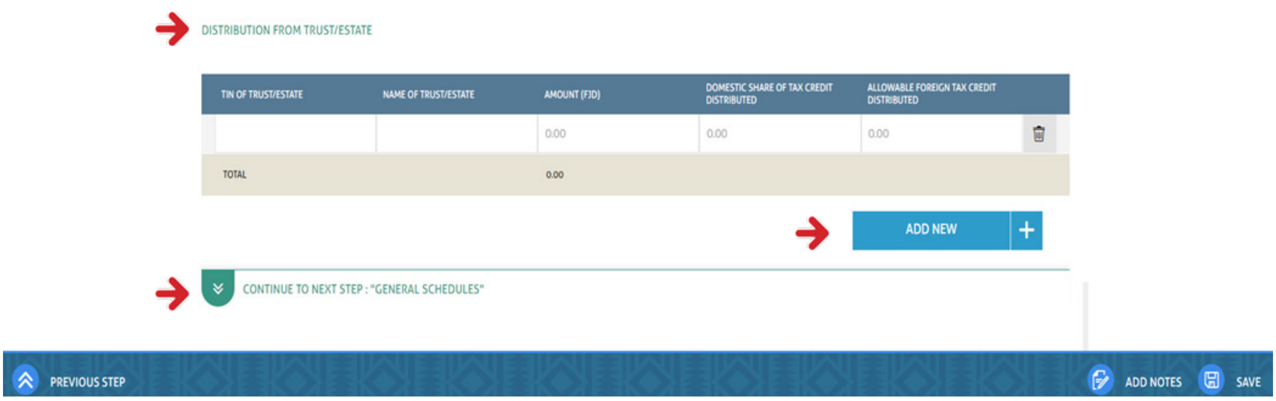
You can also add entries manually to in this table by clicking on the **'Add New'** button, a blank row will be added. You will enter the **'TIN of Partnership', 'Name of Partnership',** this will be auto populated once the TIN will be entered, **'Percentage Interest', 'Share of Changeable Partnership Income/Loss', Domestic Share of Tax Credit' and Allowable Foreign Tax Credit Distributed'.**



2)Distribution from Trust/Estate

If you are a beneficiary in any Estate or Trust and they have filed their CIT return for the period, this section should be auto populated. You will be not allowed to delete or edit entries from this table.

You add entries manually to in this table by clicking on the **'Add New'** button, a blank row will be added. You will enter the **'TIN of Trust/ Estate', 'Name of Trust/ Estate'** this will be auto populated once the TIN will be entered, **'Amount', 'Domestic Share of Tax Credit Distributed' and Allowable Foreign Tax Credit Distributed'.**



To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"General Schedules"** section.

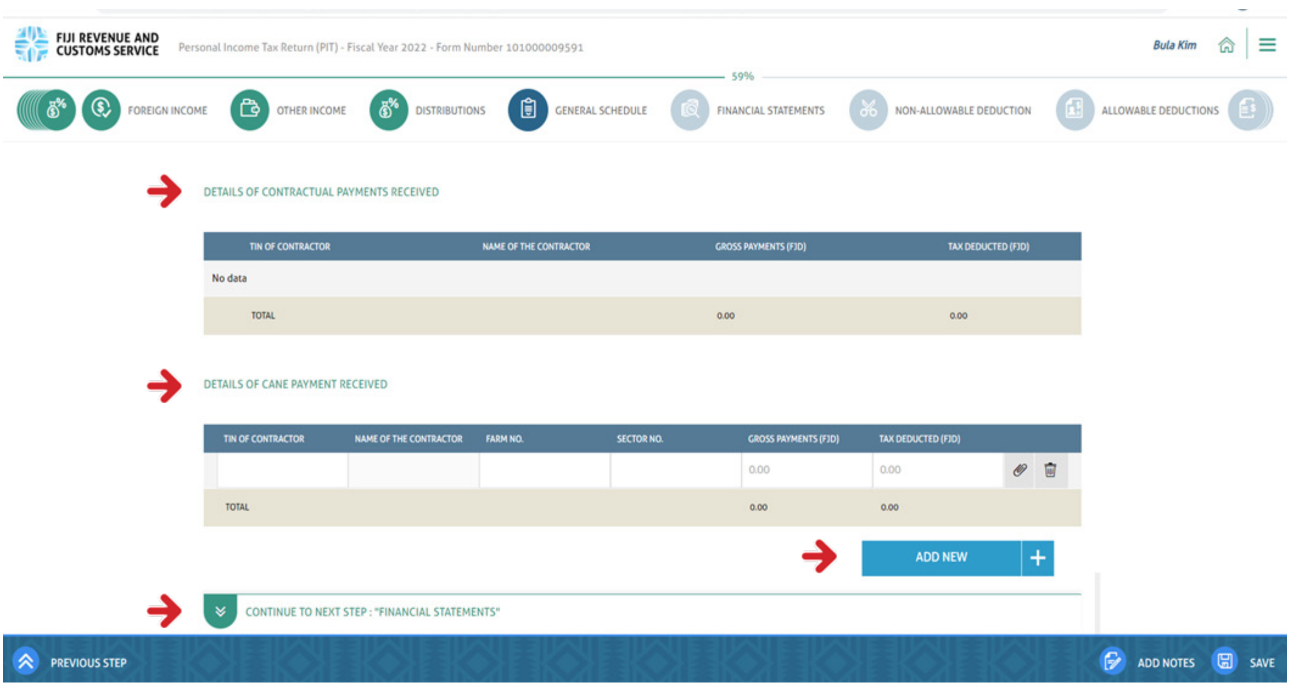
General Schedules

1) Details of Contractual Payments Received

The entry in this table is auto populated from Provisional Tax return where other taxpayer used this TIN to file the return and you will not be able to delete/edit entries.

2) Details of Cane Payment Received

You can add entries to in this table by clicking on the **'Add New'** button, a blank row will be added. You will enter the **'TIN of Contractor', 'Name of Contractor',** this will auto populate based on '**Contractor's TIN entered', 'Farm No', 'Sector No', 'Gross payment', and 'Tax Deducted'.** If an amount is entered here, it is mandatory to attach evidence.



To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Financial Statements"** section.

Financial Statements

In the Financial Statements section, you need to provide details for Income Statement, Statement of Financial Position and Cash Flow Statement. This section of the form is divided into three sub-sections as shown below.

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

The amount is populating in total sales is the summation of domestic sales and export sales.

1.2 Other Amounts

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 pre populated from previous year.
- Total Purchases
- Closing Stock: - closing stock amount should not be greater than the sum of opening stock and purchases.
- Operating Expenses
- Selling & Distribution Expenses
- Financial Expenses
- Administration Expenses
- Other Expense
- Total Expenses: - Total expenses is the sum of Operating Expenses + Selling & Distribution Expenses + Financial Expenses + Administration Expenses + Other Expense
- Royalty Income
- Other Income
- Royalty Expense

1.3 Cost of Goods Sold

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 Gross Profit

Total Gross Income is calculated automatically by the system and is in display mode. The Total Gross profit is computed as follow:

Total Sales - Cost of goods sold/ Cost of Sales

1.5 Non-Operating Income

Non-Operating Income is calculated automatically by the system and is in display mode. The Non-Operating Income is computed as follow:

Rental Income + Net Farming Income + Royalty Income + Other Income

1.6 Net Profit Before Tax (NPBT)

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:

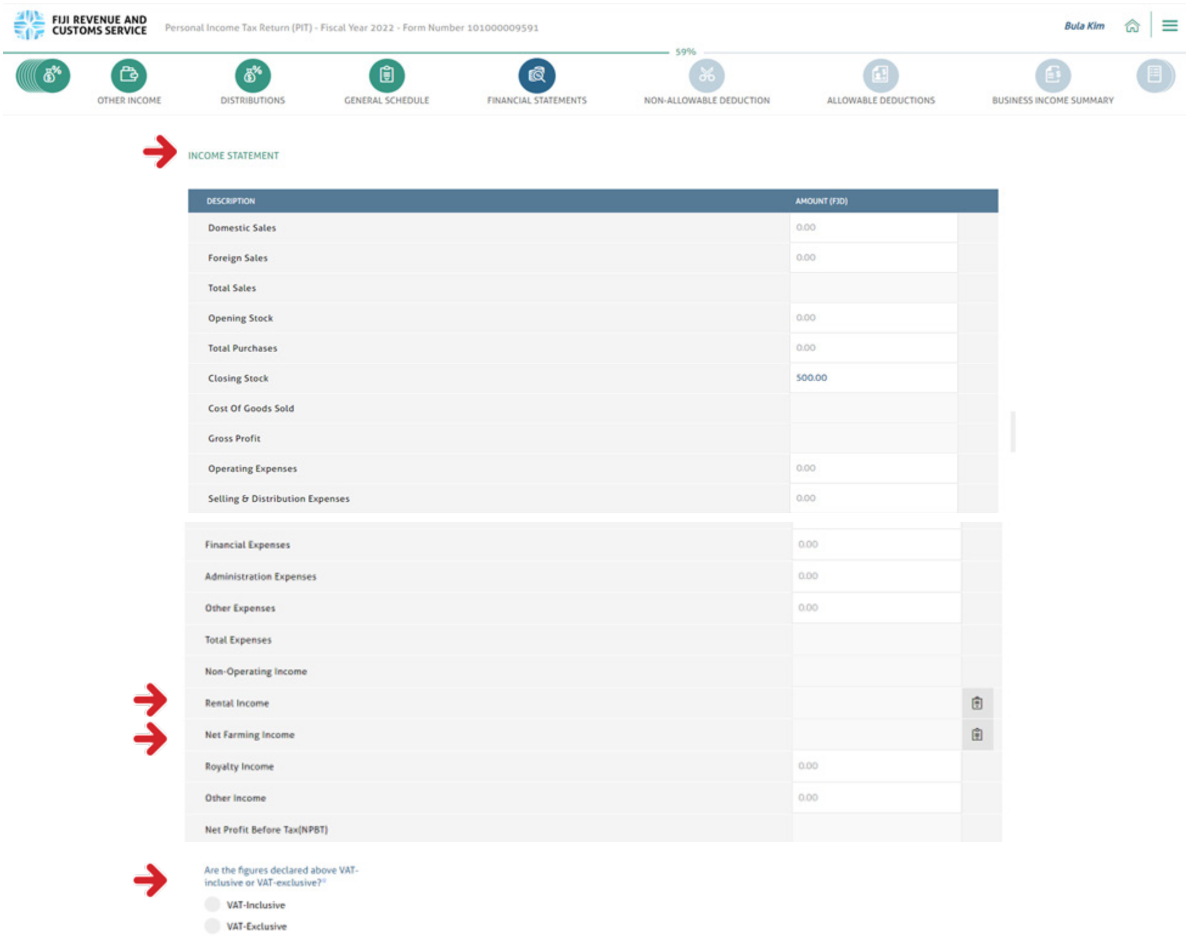
Gross Profit - Total expenses + Non-Operating Income

2) Statement of Financial Position

The Statement of Financial Position consists of the sum assets, liabilities, and equity.

3) Cash Flow Statement

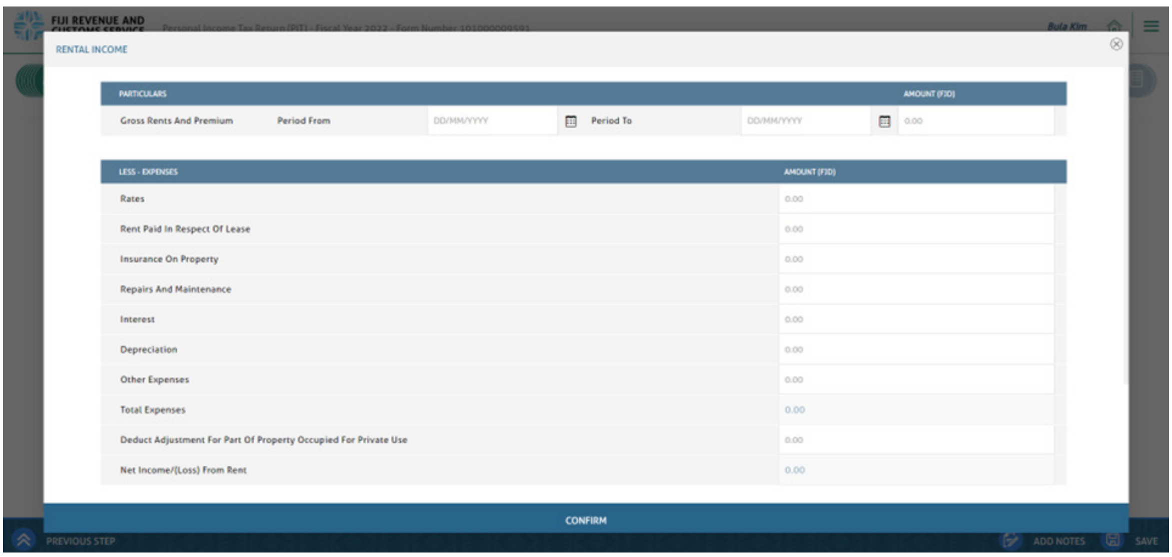
Cash Flow Statement section will be enabled only when **'Total Sales'** is $1,250,000.00 FJD or more. The Cash Flow Statement consists of the sum of **'Net Cash Flow from Operating Activities'**, **'Net Cash Flow from Investing Activities'** and **'Net Cash Flow from Financing Activities'.**



Note: You need to specify whether the figures provided for the Income Statement are VAT-inclusive or VAT-exclusive.

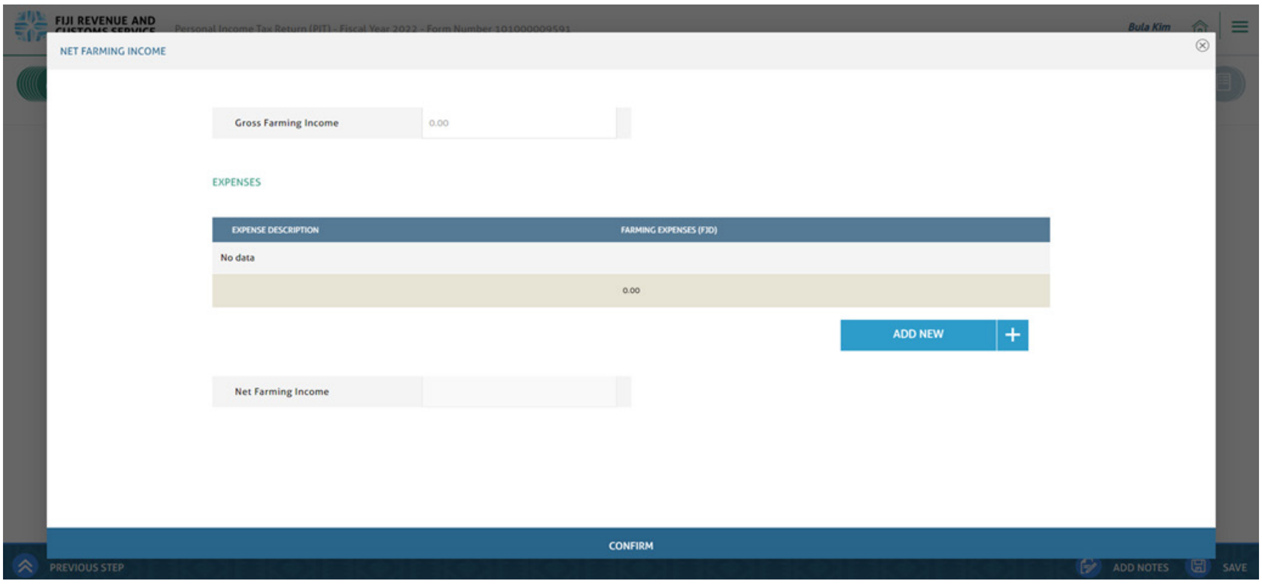
Rental Income/Loss

When clicked on the Rental Income/Loss schedule, a pop-up would appear as below.



Net Farming Income/Loss

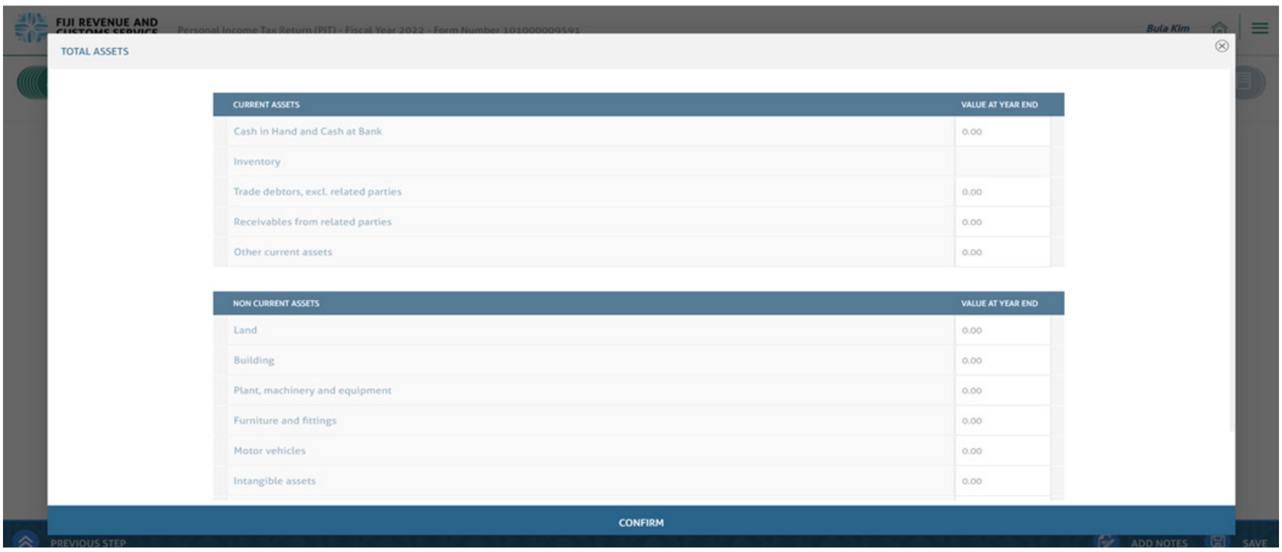
When clicked on the Net Farming Income/Loss schedule, a pop-up would appear. You will enter **'Gross Farming'** Income. You should click on the **'Add New'** button to add details of expenses. The **'Total'** will be calculated on "Gross Farming Income - Expenses and will be displayed as the 'Net Farming Income/Loss' in the Income Statement.



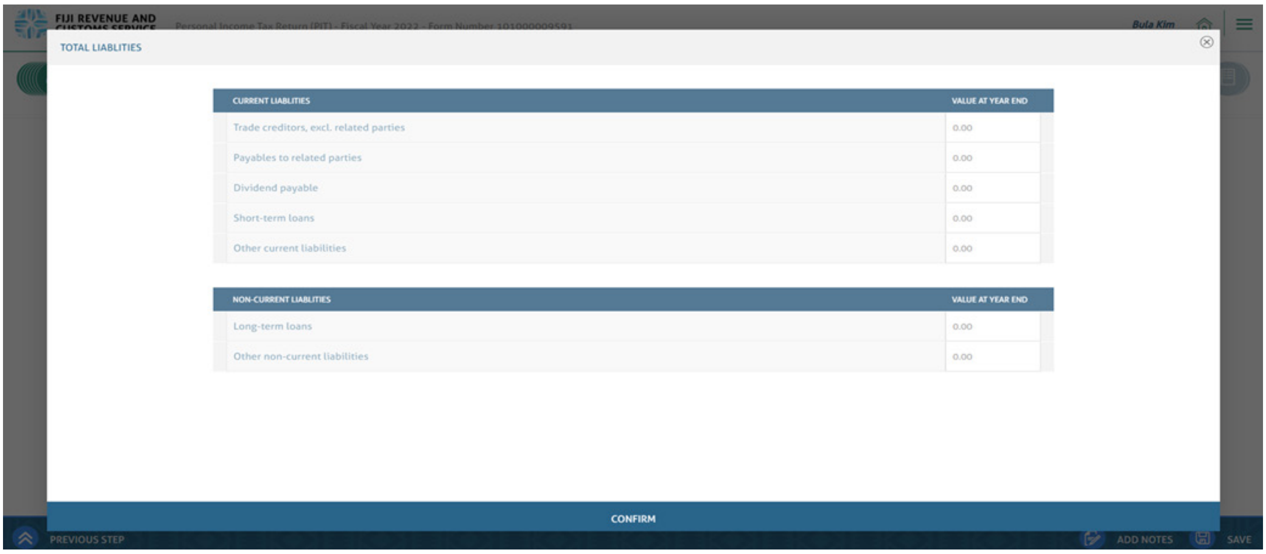
Total Assets

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

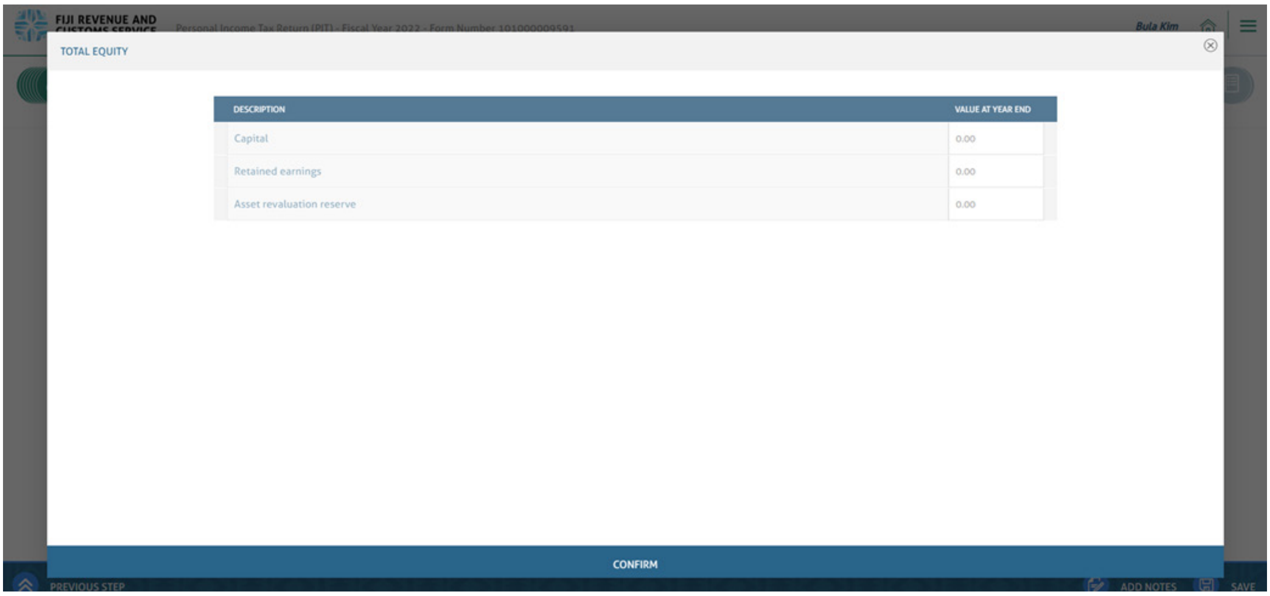
All items in the **'Current Assets'** and **'Non-Current Assets'** schedule should be non-negative figures. The inventory figure is populated from the **'Closing Stock'** amount provided in the Income Statement.

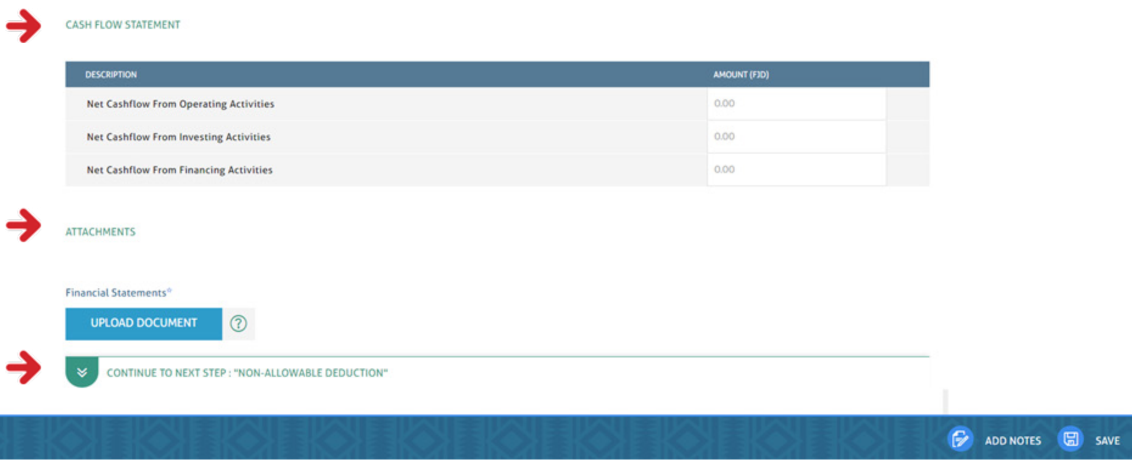


Total Liabilities
Total Liabilities would include the sum of **'Current Liabilities'** and **'Non-Current Liabilities'** schedule. When you click on the Total Liabilities schedule, a pop-up would open, displaying a table. All items in the **'Current Liabilities'** and **'Non-Current Liabilities'** schedule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



Total Equity
Total Equity is the sum of ' **Capital', 'Retained Earnings'** and 'Asset Revaluation Reserve lines. When you click on the **'Total Equity'** schedule, a pop-up would open, displaying a table. The **'Retained earnings'** line allows for negative figures.

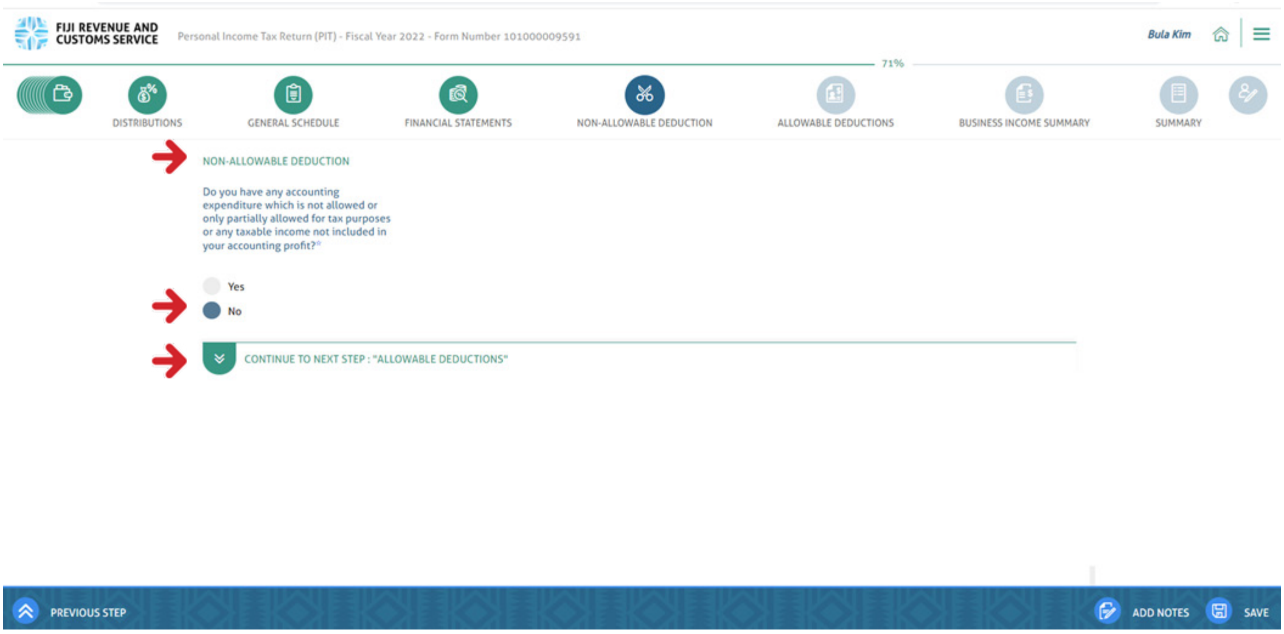




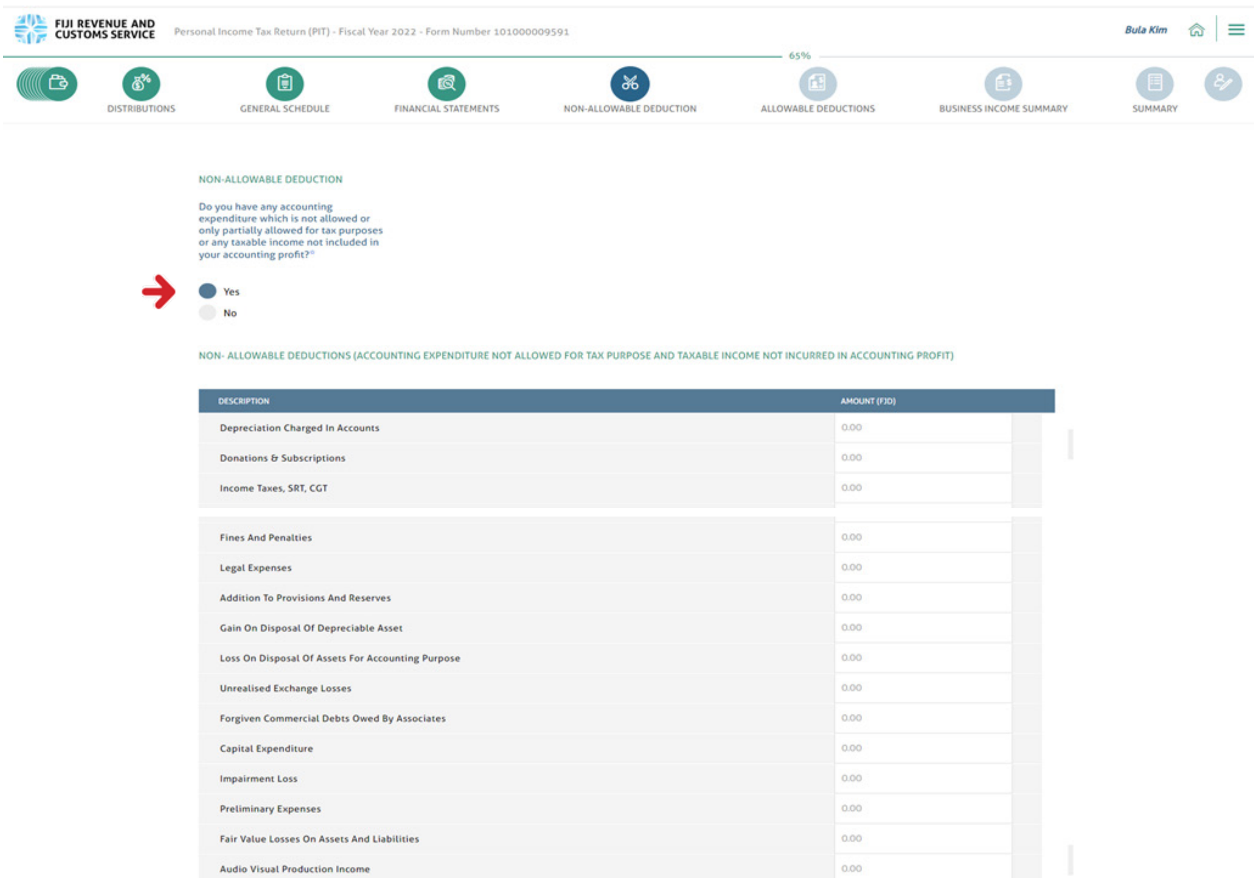
To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to "**Non-Allowable Deductions"** section.

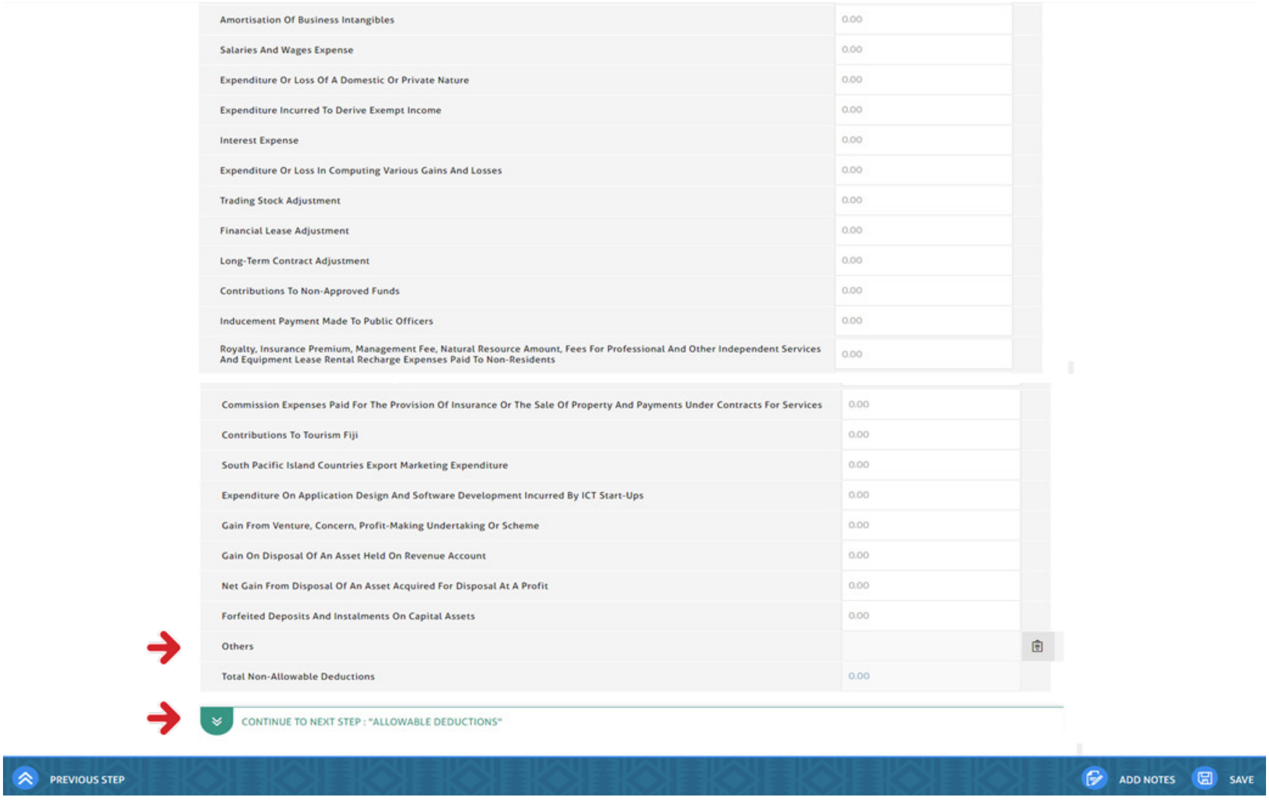
Non-Allowable Deductions

If you answer the question **'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?'** as **'No'** then you can proceed to **'Allowable Deductions'** section.

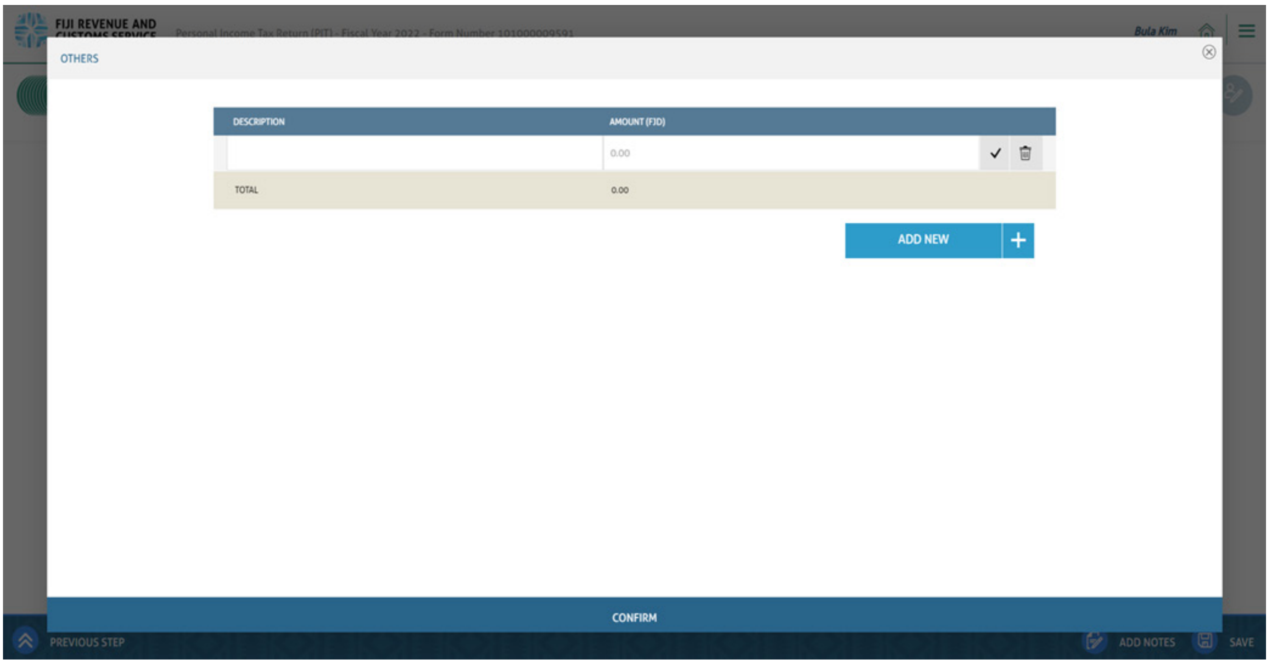


And if you answer the question, **'Do you have any accounting expenditure which is not allowed or only partially allowed for tax purposes, or any taxable income not included in your accounting profit?'** as **'Yes'** then following fields will be enable and they are "direct input" fields which must be non-negative:





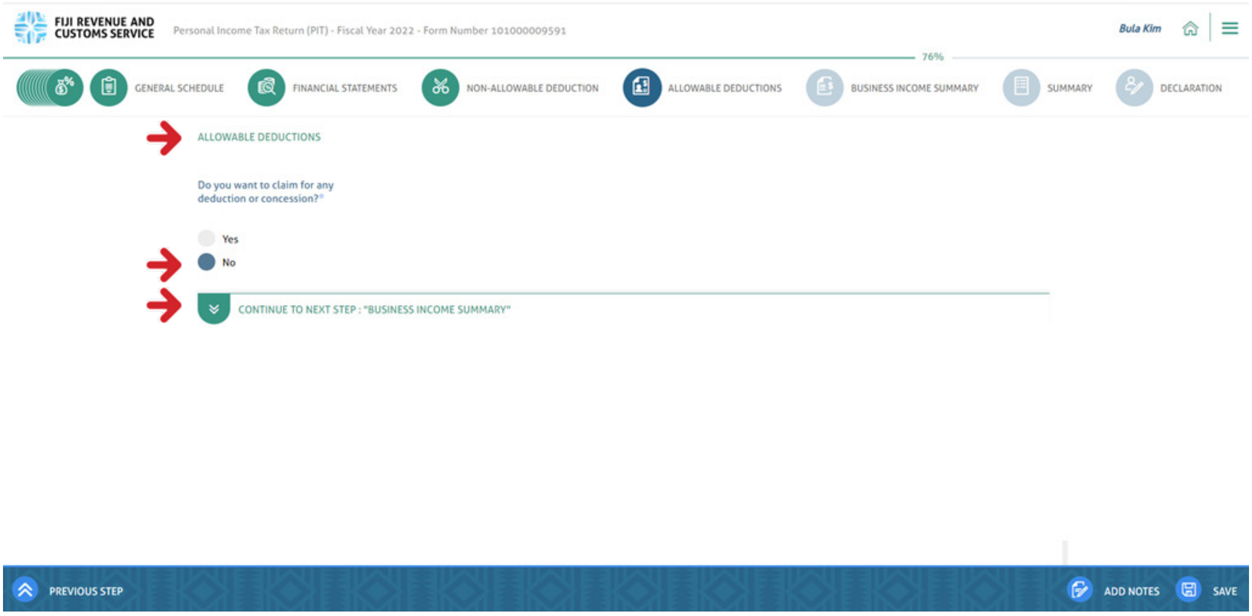
Other Accounting Expenditure with Different Tax Deduction Rules
If you have any additional non-allowable deductions other than those above, you need to provide the description and amount.



To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Allowable Deductions"** section.

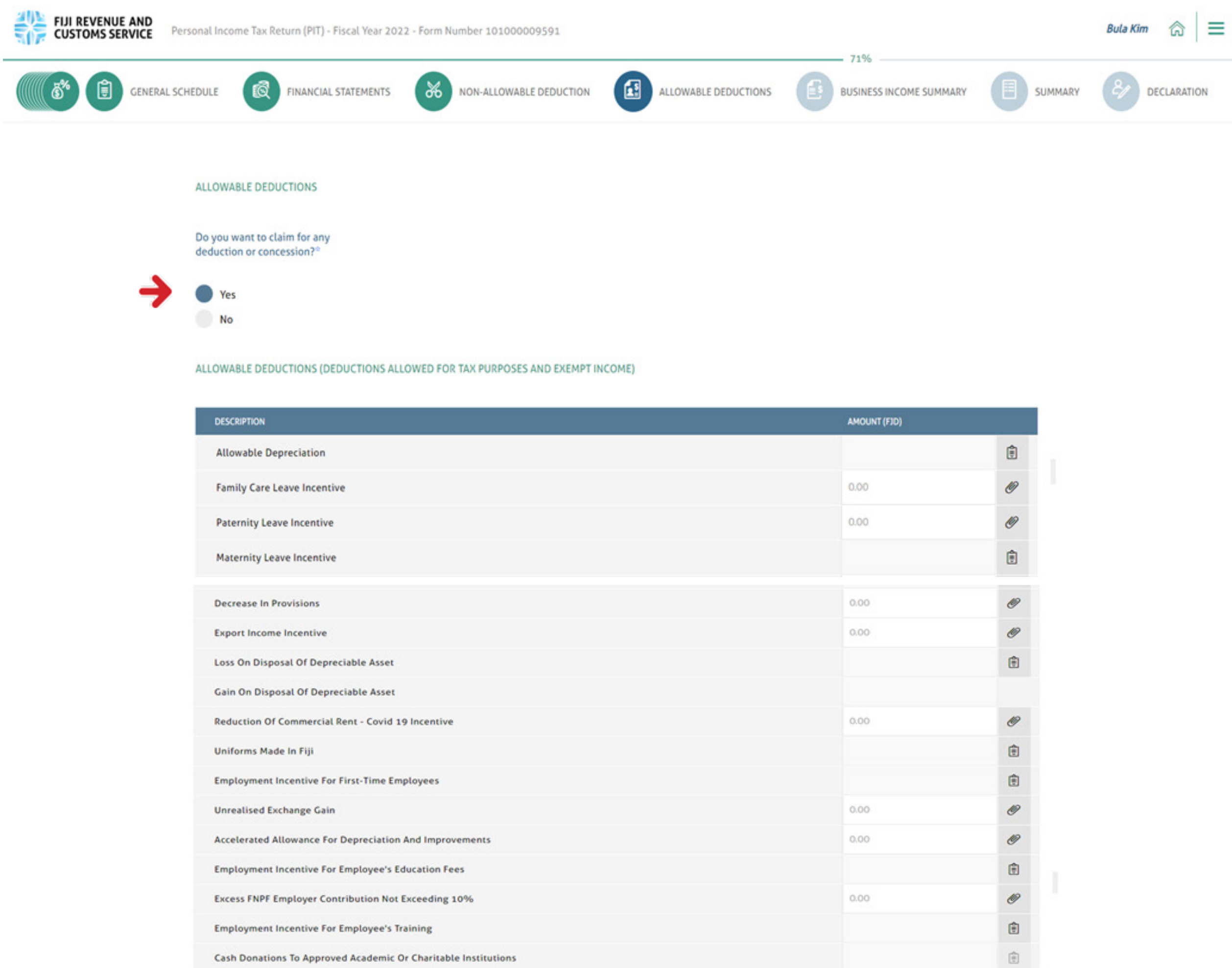
Allowable Deductions

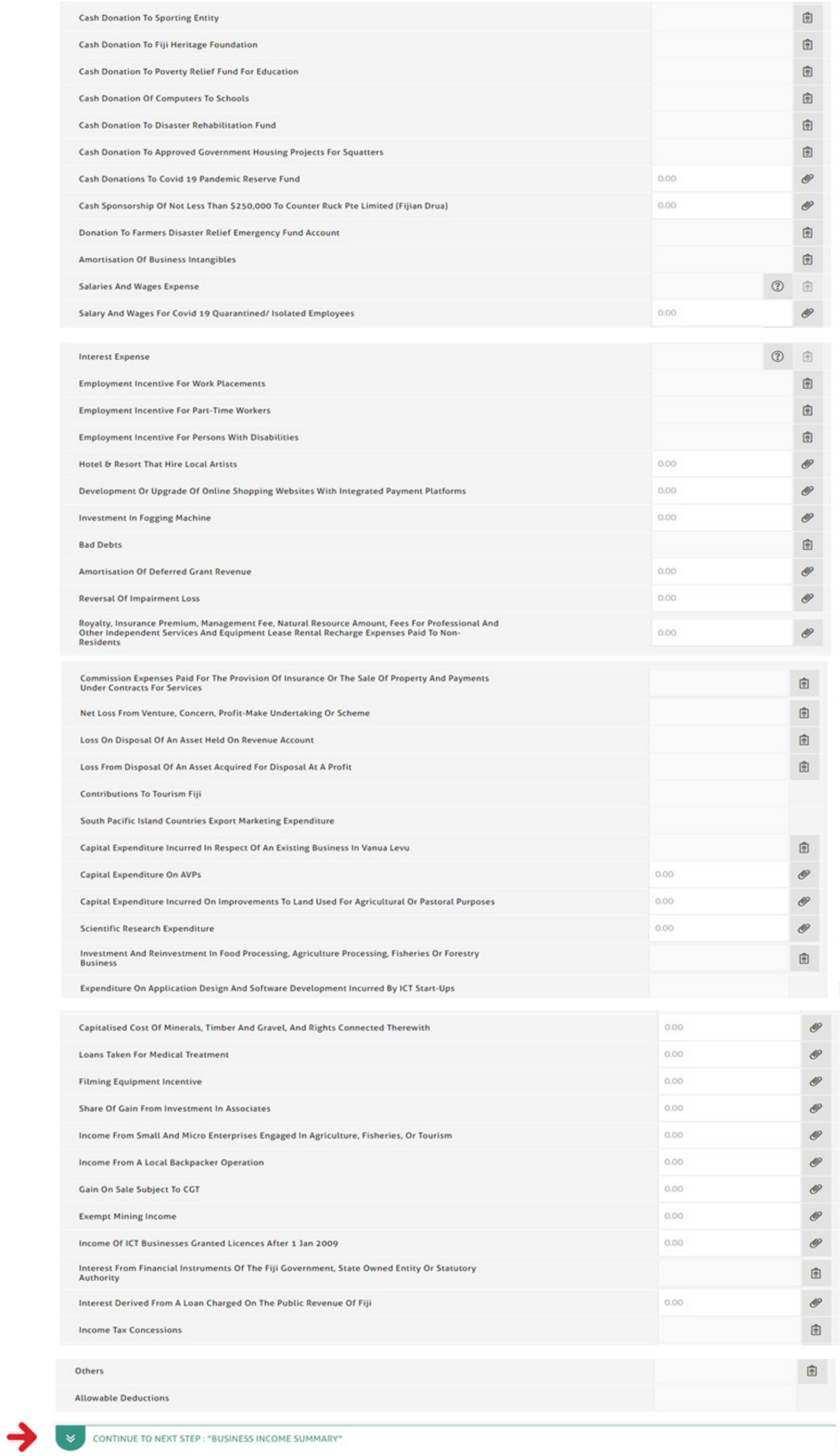
If you the answer the question **'Do you want to claim for any deduction or concession?'** as **'No'** then you can proceed to **'Business Income Summary'** section.



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

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.





Cash Donation To Sporting Entity	
Cash Donation To Fiji Heritage Foundation	
Cash Donation To Poverty Relief Fund For Education	
Cash 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
Donation To Farmers Disaster Relief Emergency Fund Account	
Amortisation Of Business Intangibles	
Salaries And Wages Expense	
Salary And Wages For Covid 19 Quarantined/ Isolated Employees	0.00
Interest Expense	
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	
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	
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	
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	
Expenditure On Application Design And Software Development Incurred By ICT Start-Ups	
Capitalised Cost Of Minerals, Timber And Gravel, And Rights Connected Therewith	0.00
Loans Taken For Medical Treatment	0.00
Filming Equipment Incentive	0.00
Share Of Gain From Investment In Associates	0.00
Income From Small And Micro Enterprises Engaged In Agriculture, Fisheries, Or Tourism	0.00
Income From A Local Backpacker Operation	0.00
Gain On Sale Subject To CGT	0.00
Exempt Mining Income	0.00
Income Of ICT Businesses Granted Licences After 1 Jan 2009	0.00
Interest From Financial Instruments Of The Fiji Government, State Owned Entity Or Statutory Authority	
Interest Derived From A Loan Charged On The Public Revenue Of Fiji	0.00
Income Tax Concessions	
Others	
Allowable Deductions	

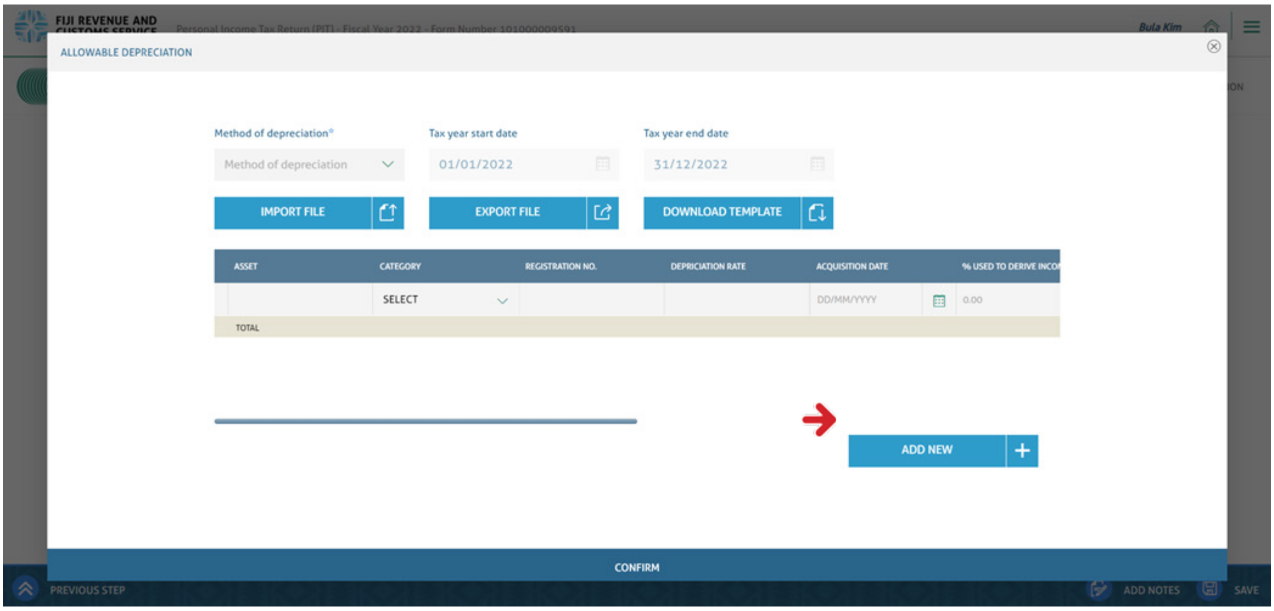
CONTINUE TO NEXT STEP : "BUSINESS INCOME SUMMARY"

Schedule Descriptions

Some of the items in this section have schedules, where you need to provide information related to the items.

Allowable Depreciation

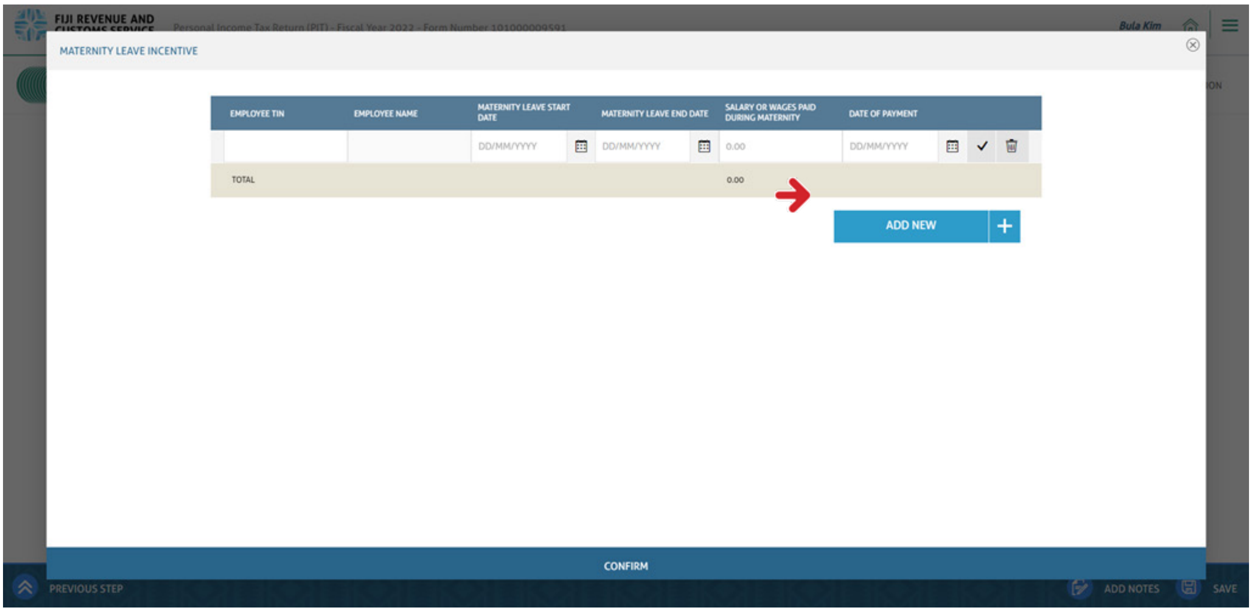
You would be required to specify the depreciation method that you would use. After this, any change in the depreciation method must be applied through the **"Change in Circumstances"** tile in TPOS. You are not allowed to deduct depreciation related to assets disposed during the year and you must not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

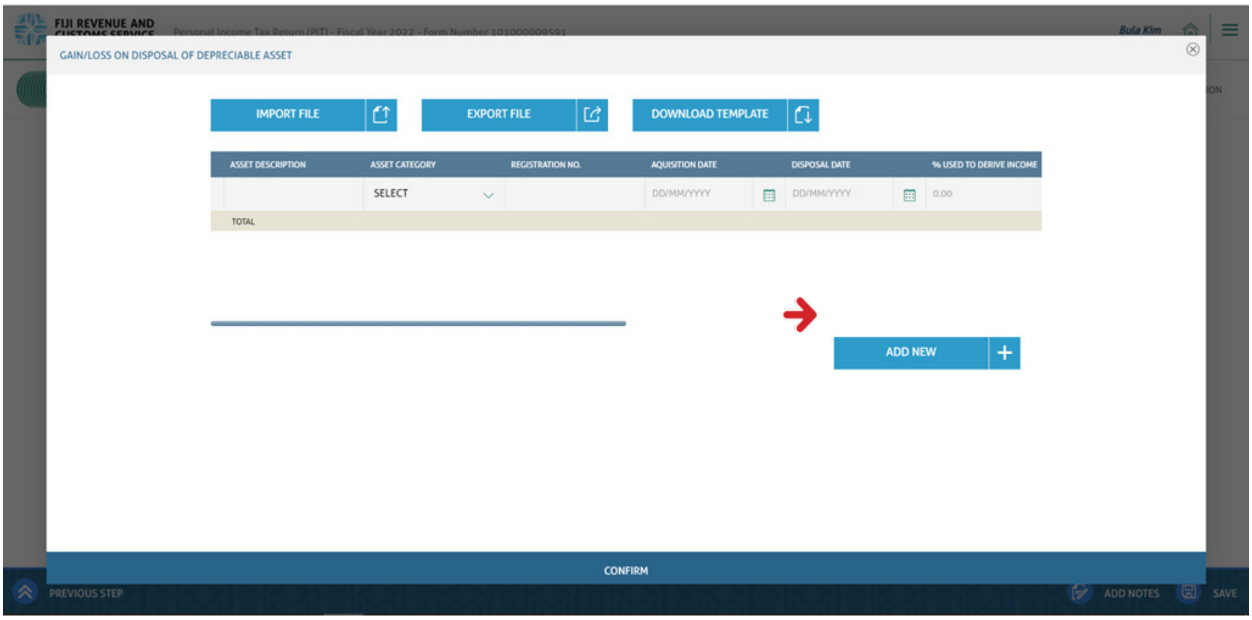
Maternity Leave Incentive

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.



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.

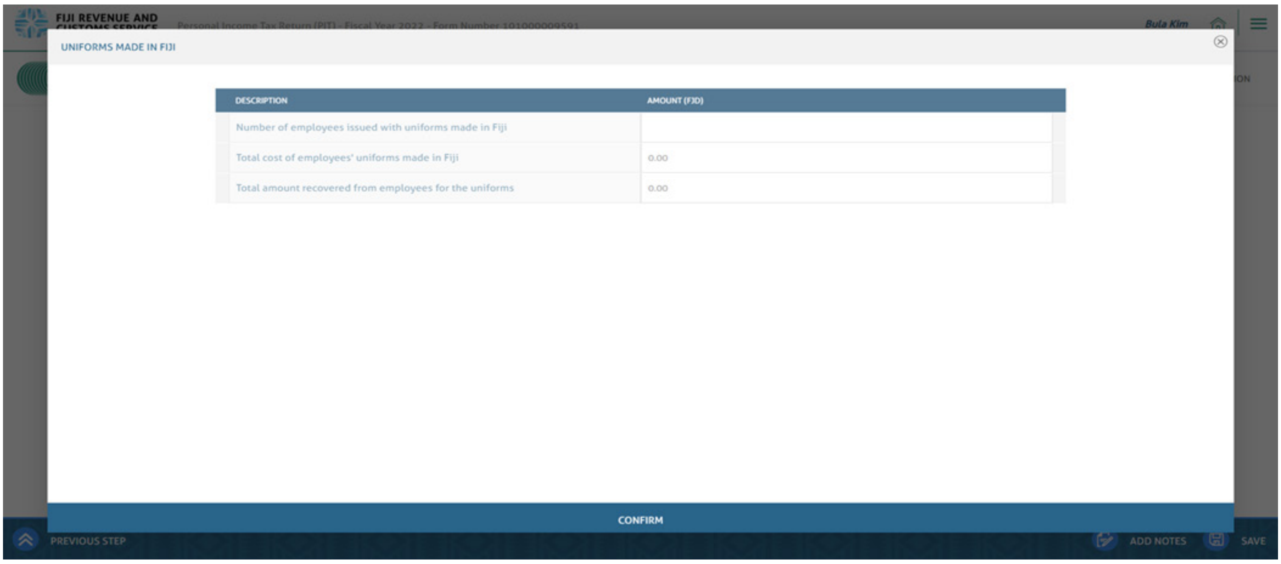


Uniforms Made in Fiji

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:

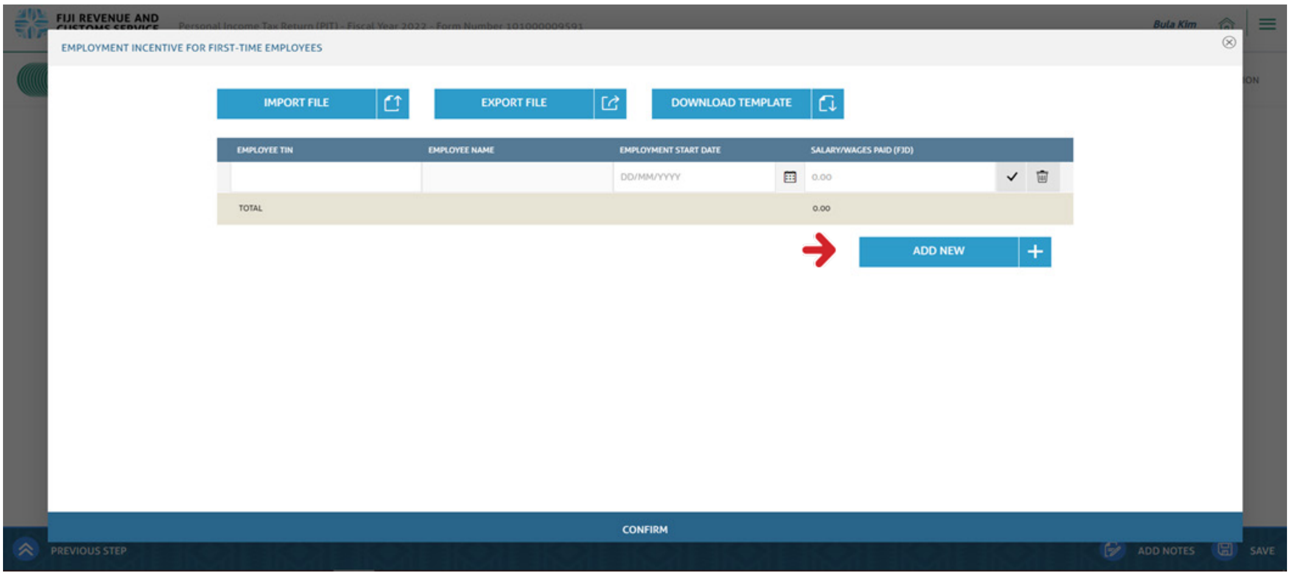
50% * (Total Cost - Total amount recovered).



Employment Incentive for First-Time Employees

The Employment Incentive for First-Time Employees amount is calculated as follows:

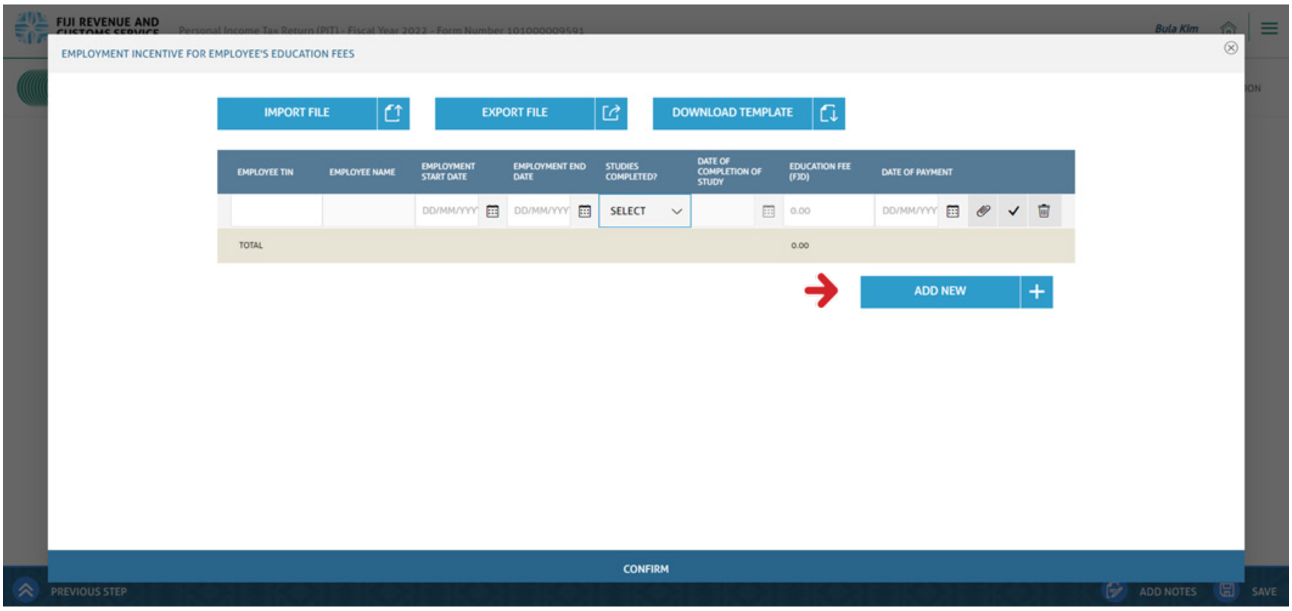
200% * Salary/Wages paid during the tax year.



Employment Incentive for Employee's 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:

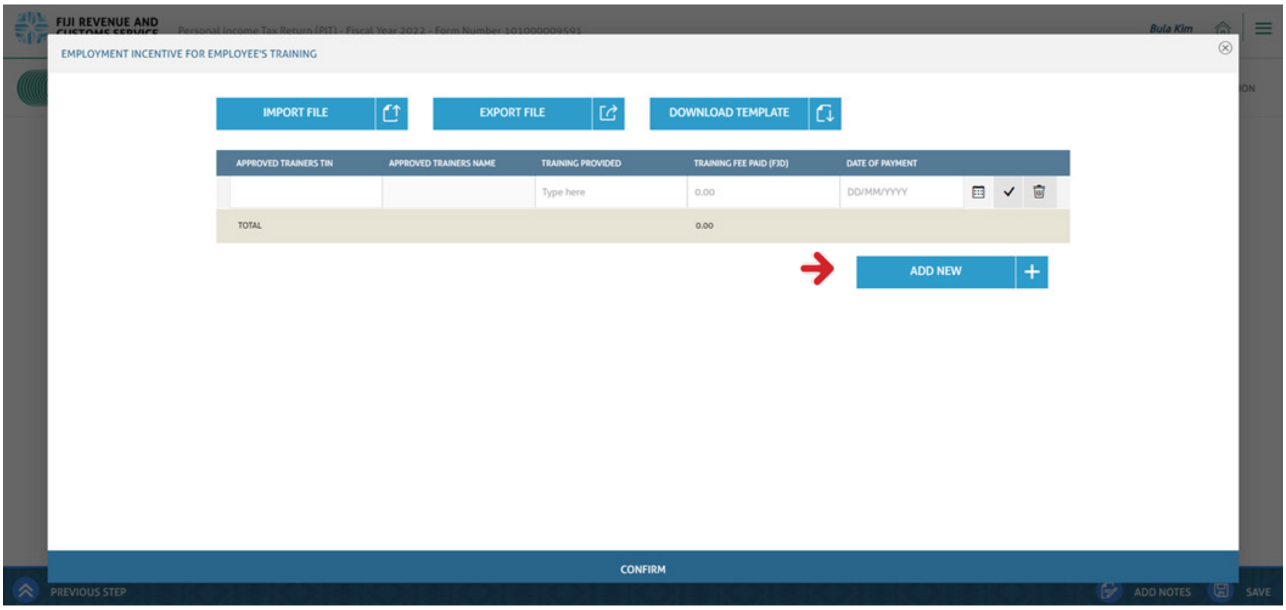
50% * Education Fees.



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.

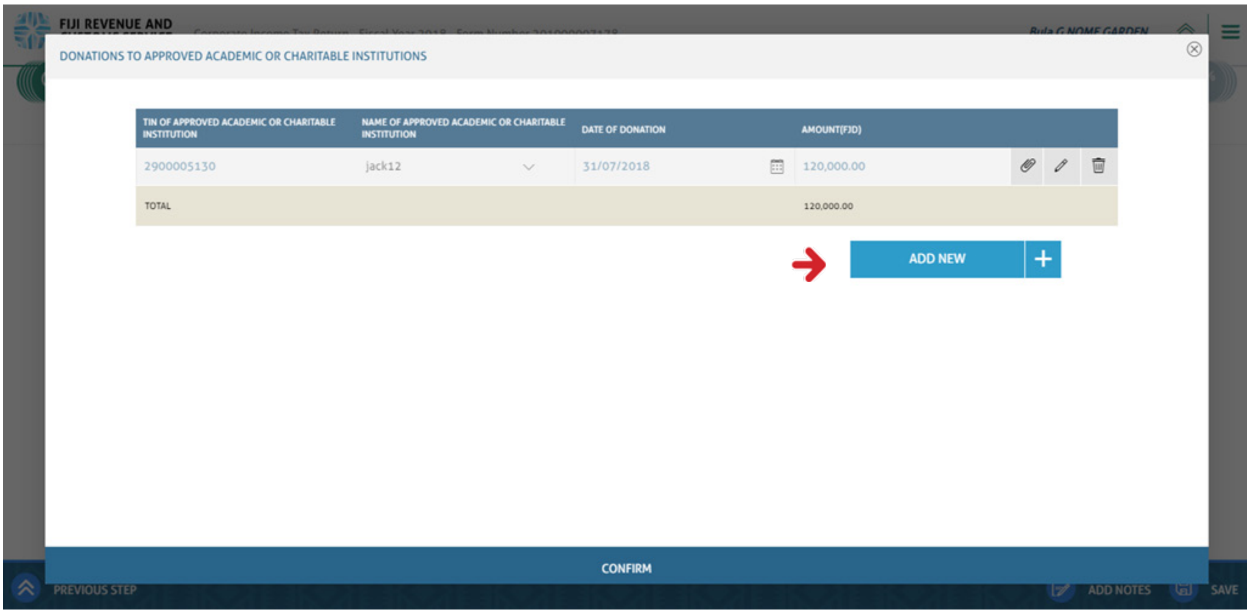
The Employment Incentive for Employee's Training amount is calculated as follows:

50% * Training Fee paid.



Cash Donation 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.

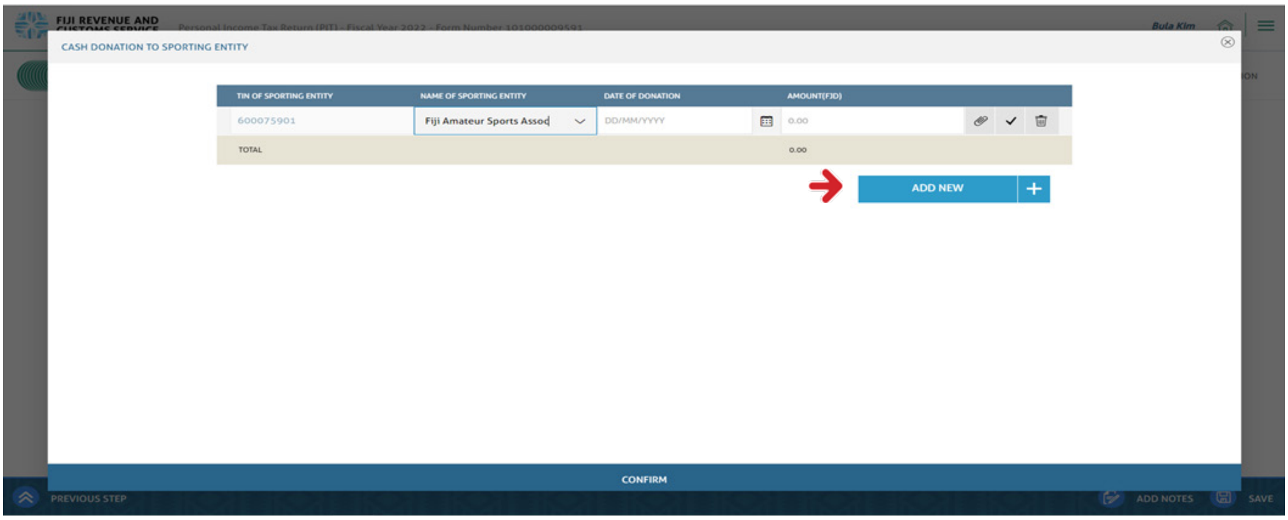


Cash Donation to Sporting Entity

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

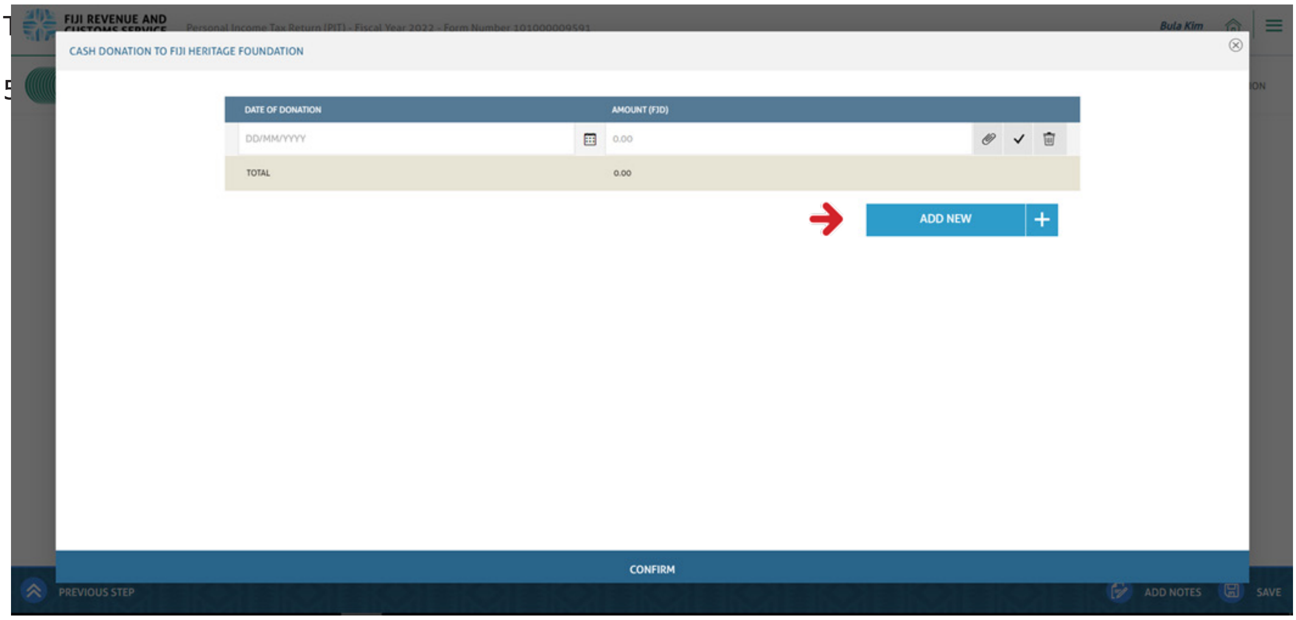
The donation to an approved Sporting Entity is calculated as follows:

50%* Total Amount of Cash Donation



Cash Donation to Fiji Heritage Foundation

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.



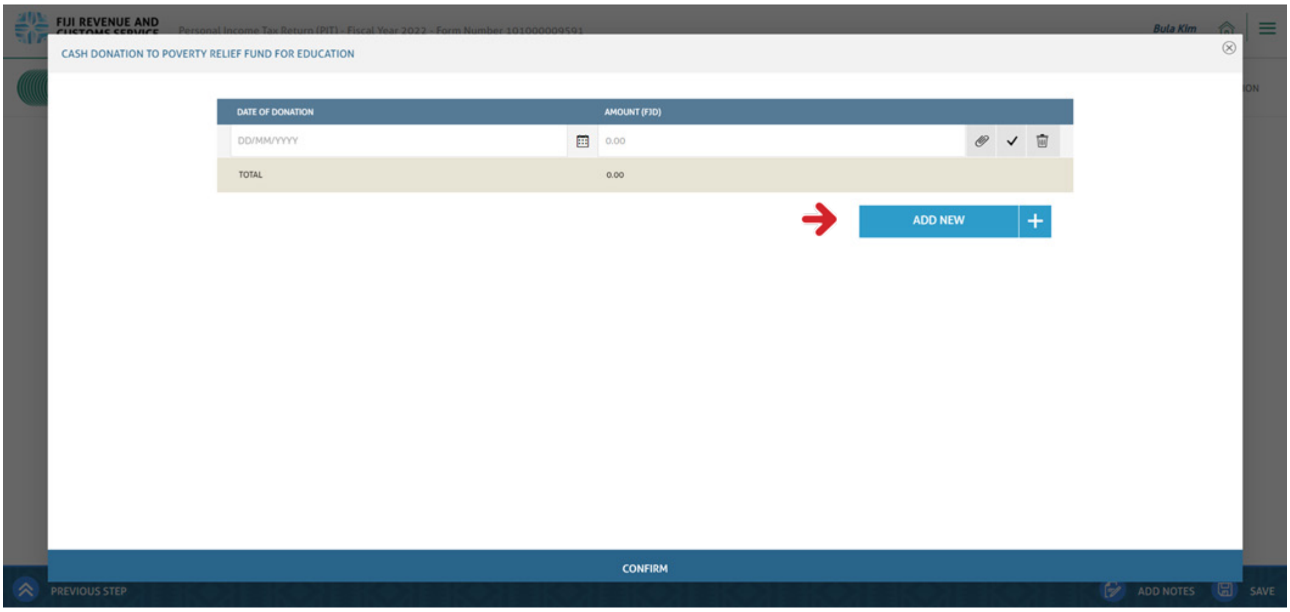
Cash Donation to Poverty Relief Fund for Education

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



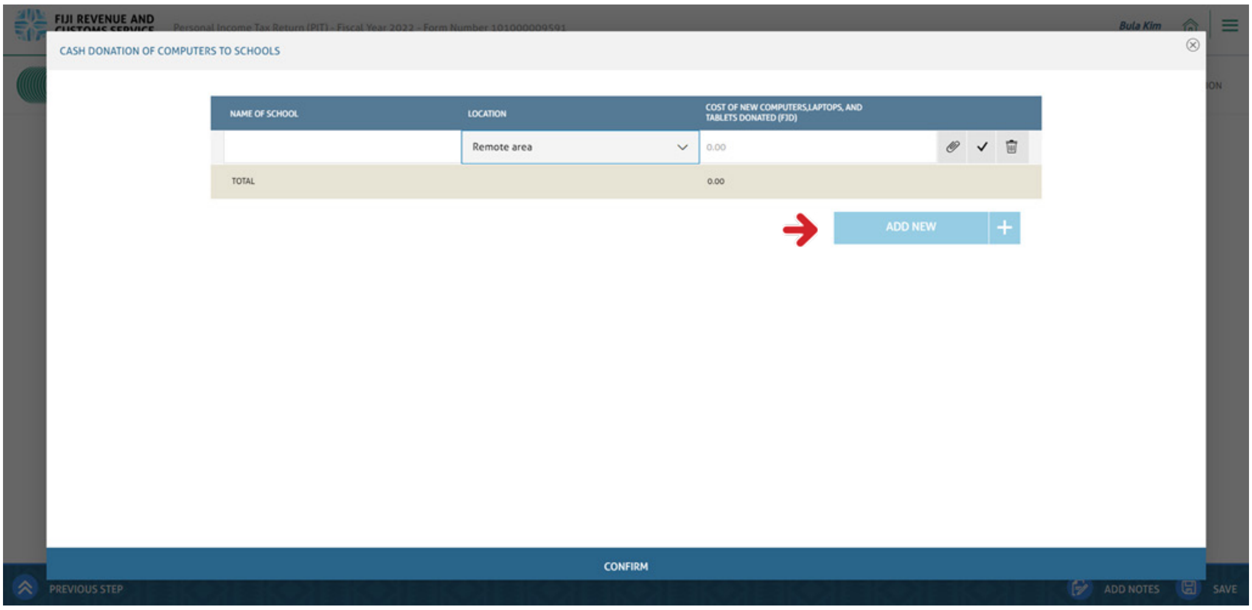
Note: The threshold of FJD 50,000 is considered for each line item added on the schedule. If donation amount in Line 1 = FJD 15,000 and Line 2 = FJD 60,000, the Donation to Poverty Relief Fund for Education would be calculated as: 200% * 10,000 (considering only the amount exceeding FJD 50,000)

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.

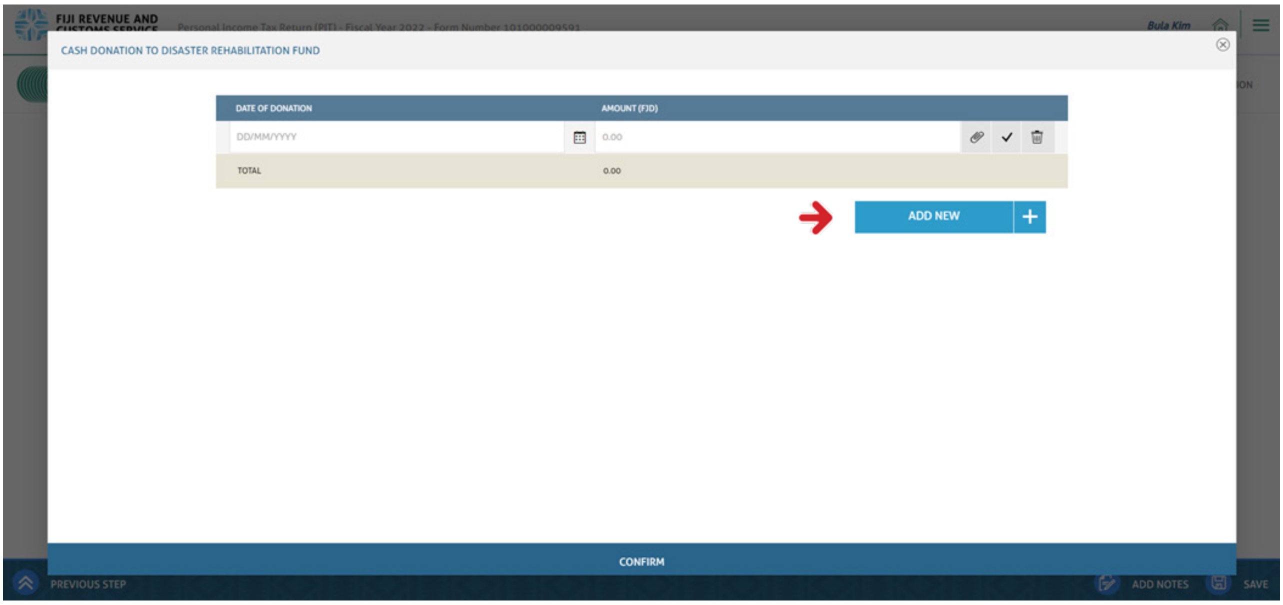
- The Donation of Computers to Schools amount is calculated as followed:
- If the location is Remote and amount =>FJD 10,000 then 100% will be deducted.
- If the location is non-Remote and amount =>FJD 10,000 then 50% will be deducted.
- If the location is Remote or Non-Remote and amount FJD 100,000 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:

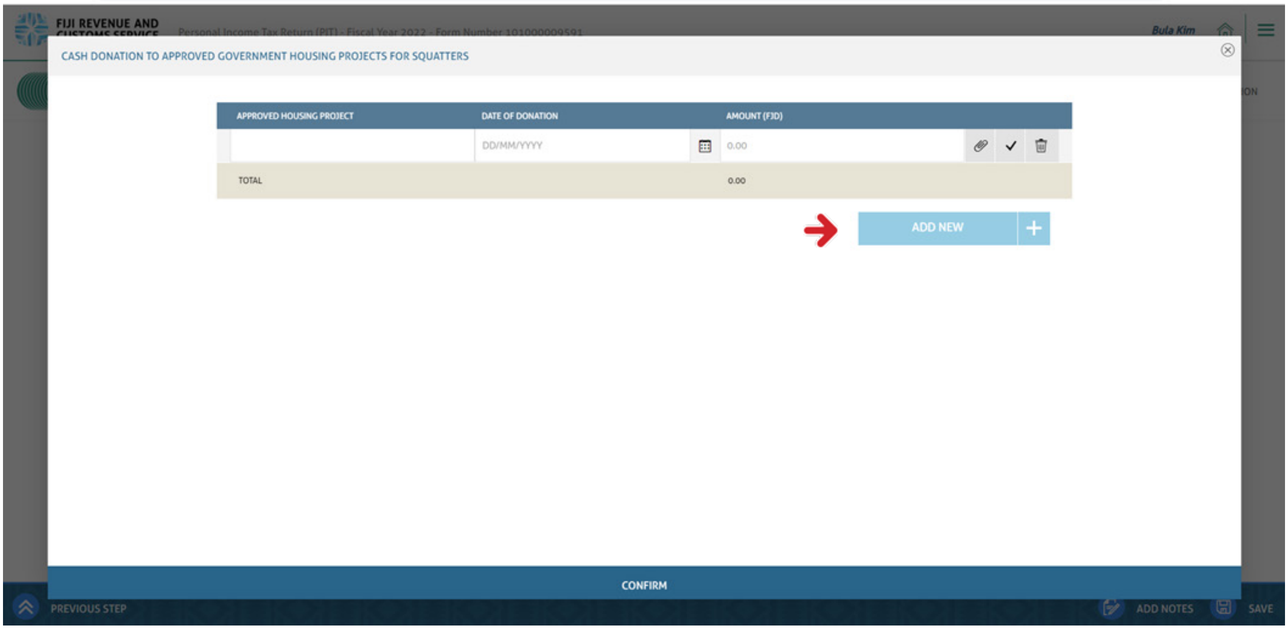
If Donation is between FJD 10,000 and FJD 100,000, then Deduction = 150% * Donation Amount, otherwise Deduction = 0



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:

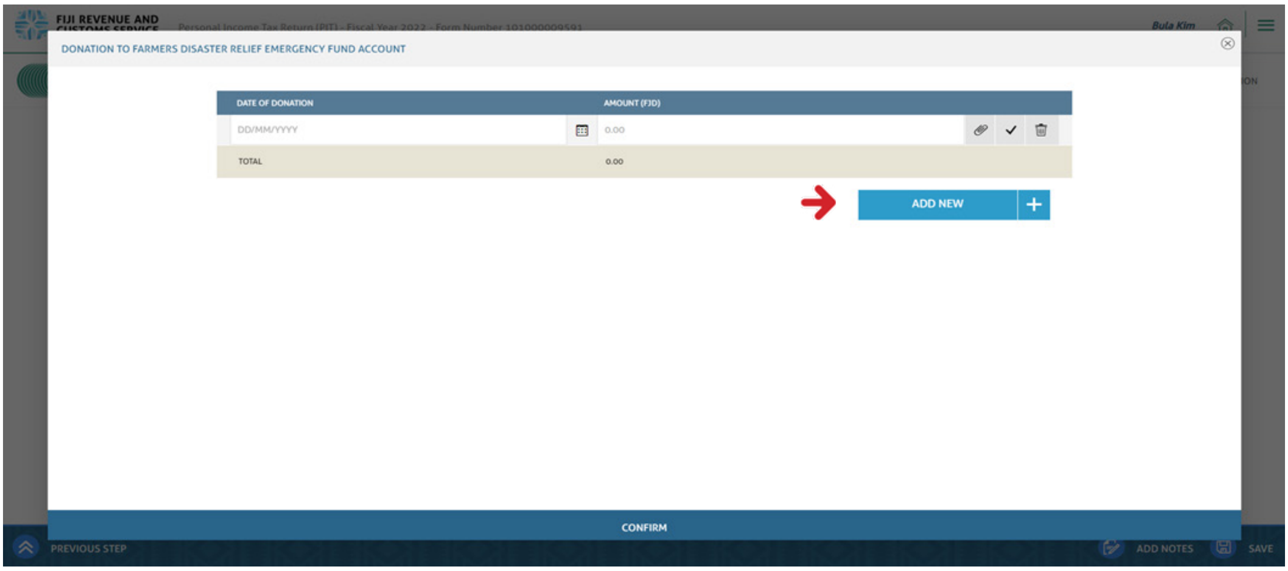
If Donation <= FJD 50,000, Then Deduction = 50% * Donation Amount, otherwise Deduction = 0. You can add only one entry in this schedule.



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

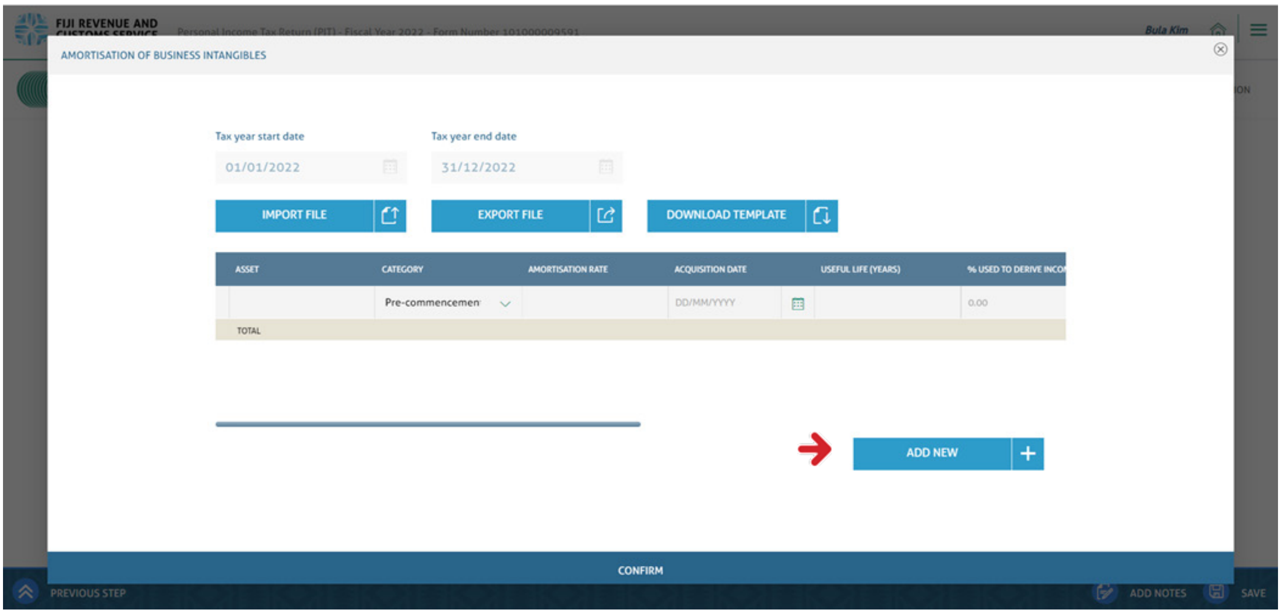


Amortisation of Business Intangibles
The key rules for amortisation of Business Intangibles are:

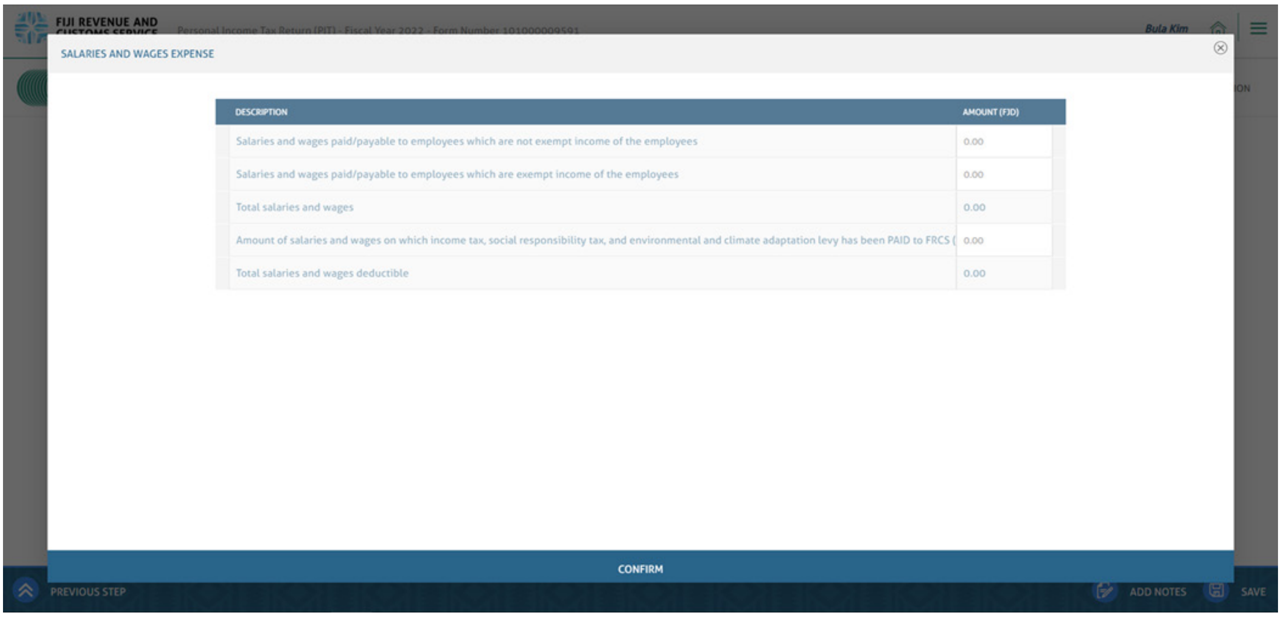
Business Intangibles used by you in the tax year, partly to derive taxable income and partly for another use, the amortisation amount for the year is the fair proportional part of the amount computed using the relevant rate that applies to the use of the business intangible to derive taxable business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



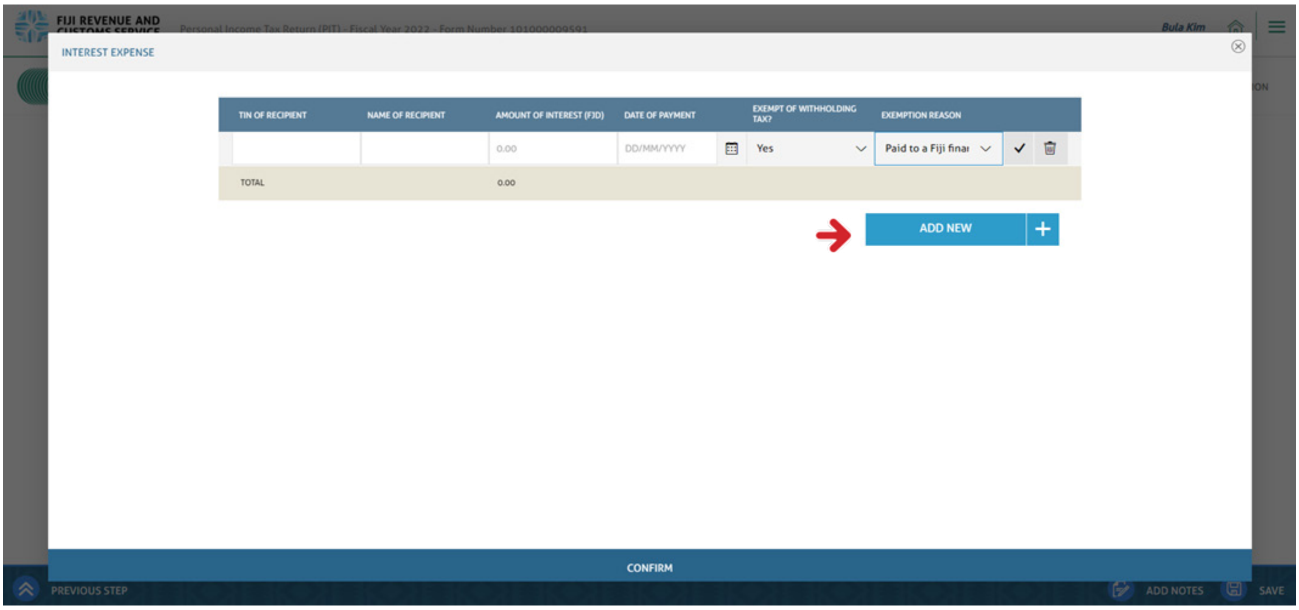
Salaries And Wages - Section 22 (2)
If an amount of gross salary/ wages was added back in the non-allowable deduction section line due to non-payment of PAYE, you have to enter adjustment details in the schedule.



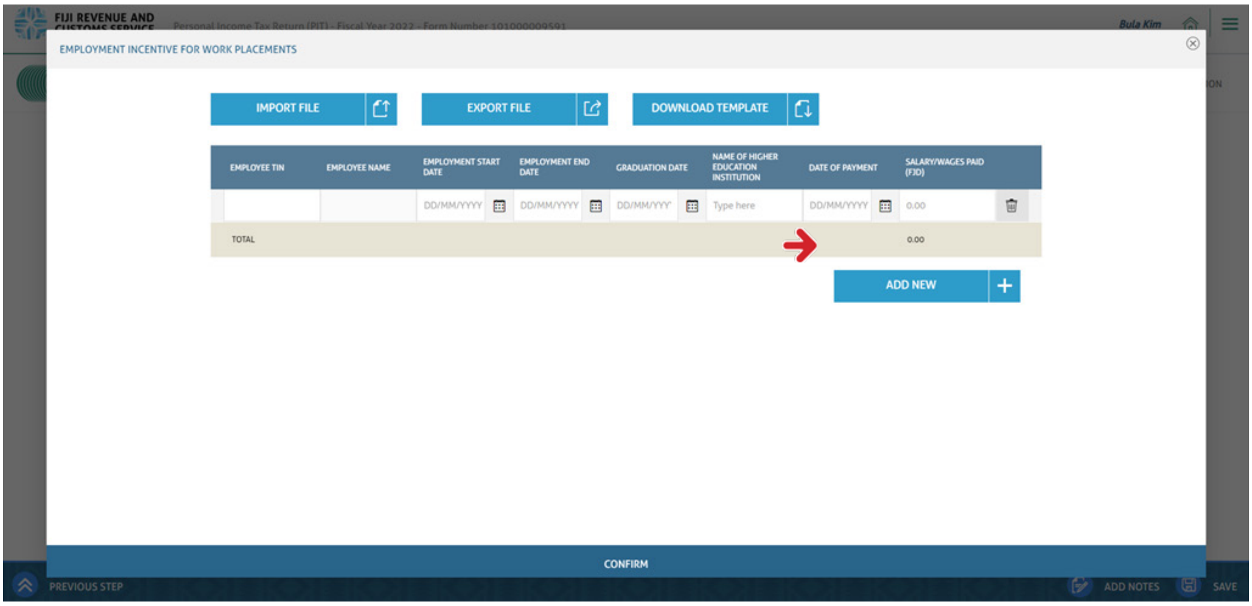
Interest Expense - Section 22 (2)
If an amount of gross interest was added back in the non-deductible line to non-payment of RIWT, you enter adjustment details in the schedule.

This schedule will have the following fields:

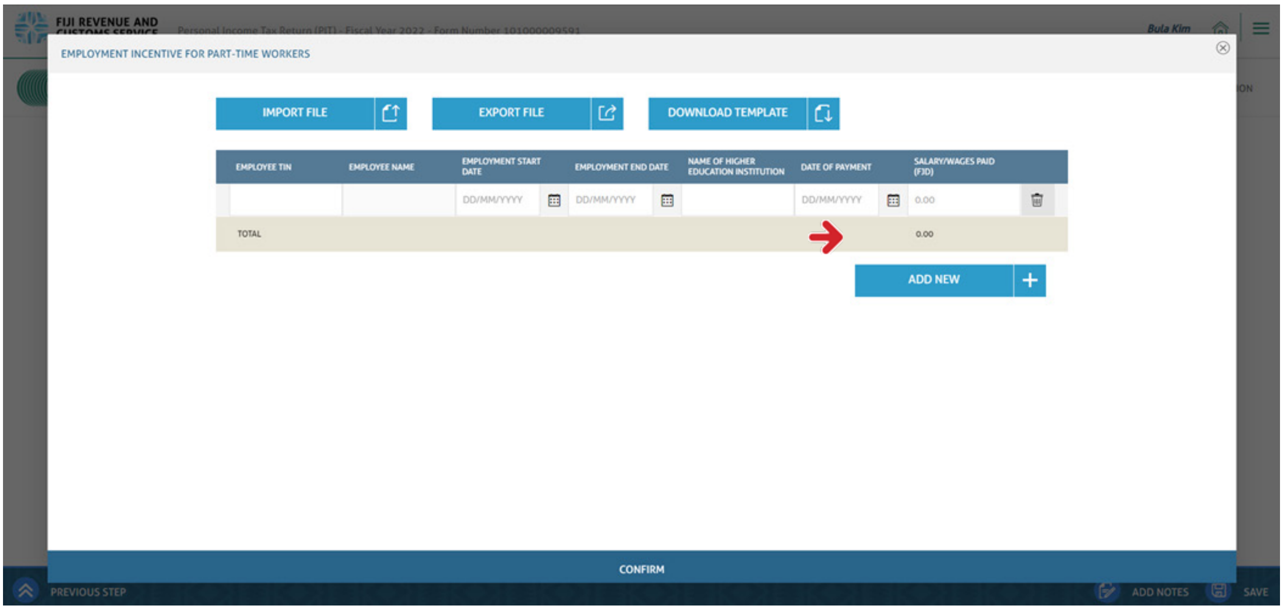
• TIN of recipient - It is optional to provide the TIN. The TIN must be valid.
• Name of Recipient - Populated based on provided TIN or can be inputted manually if no TIN is provided.
• Exempt
from Withholding Tax? Yes/No.
• Exemption Reason - The taxpayer must select exemption reason from the drop down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



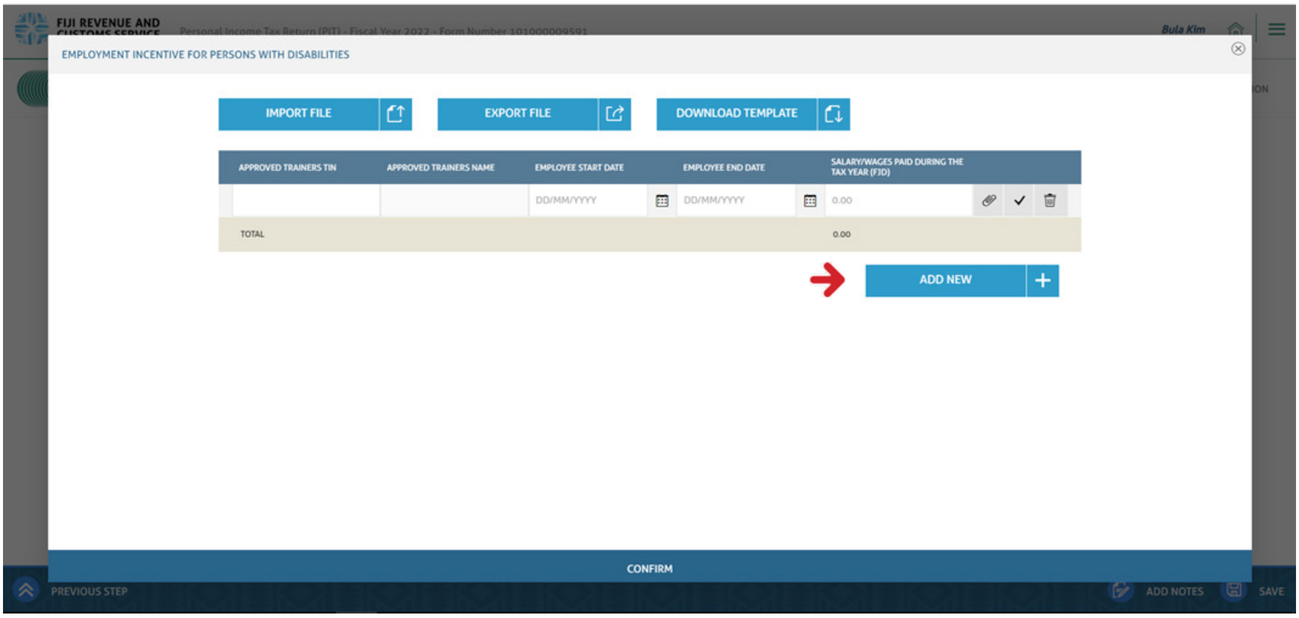
Employment Incentives for Work Placements
You need to enter information on TIN, employment start date, employment end date, graduation date, name of higher education institution, date of payment and salary wages paid.



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.

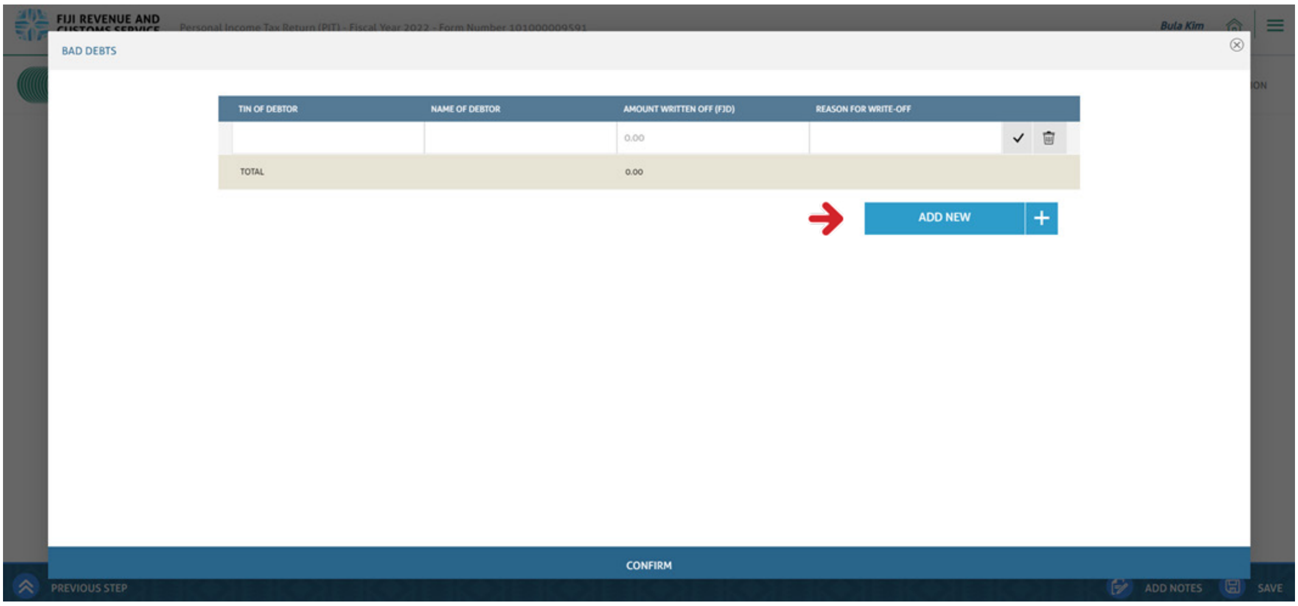


Employment Incentive for Persons with Disabilities
You need to enter information on TIN, employment start date, employment end date and salary/wages paid.



Bad Debts

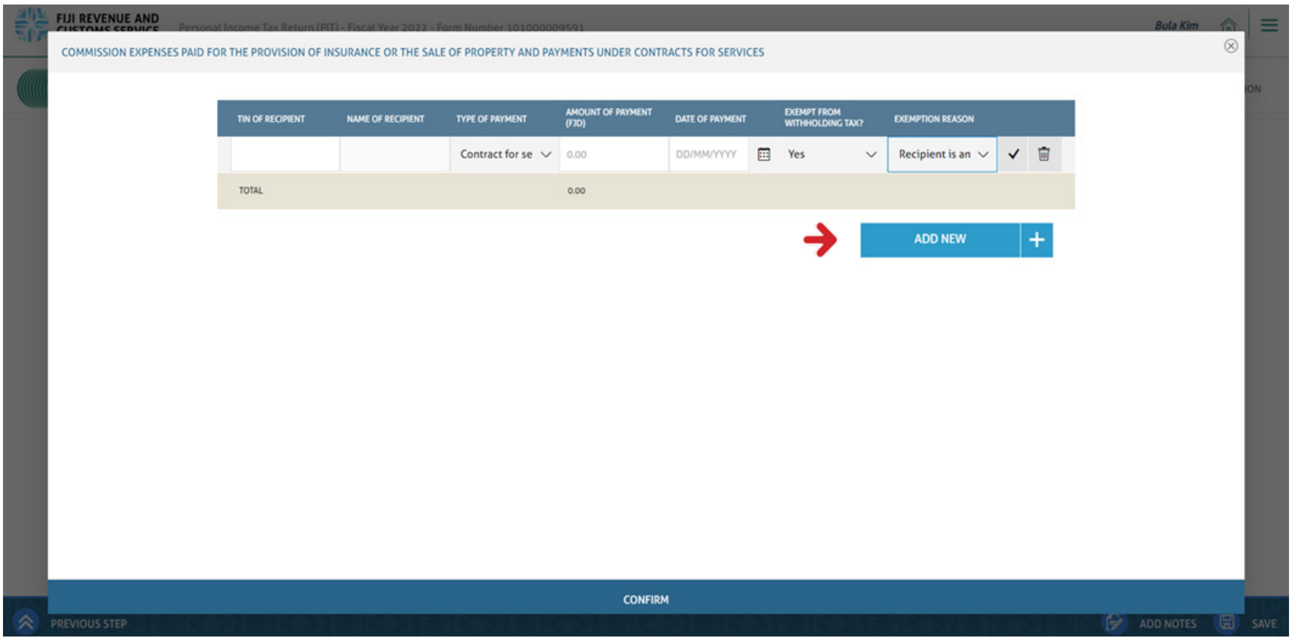
You will be allowed a deduction for a tax year for a bad debt if the conditions specified the below section is satisfied.



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.

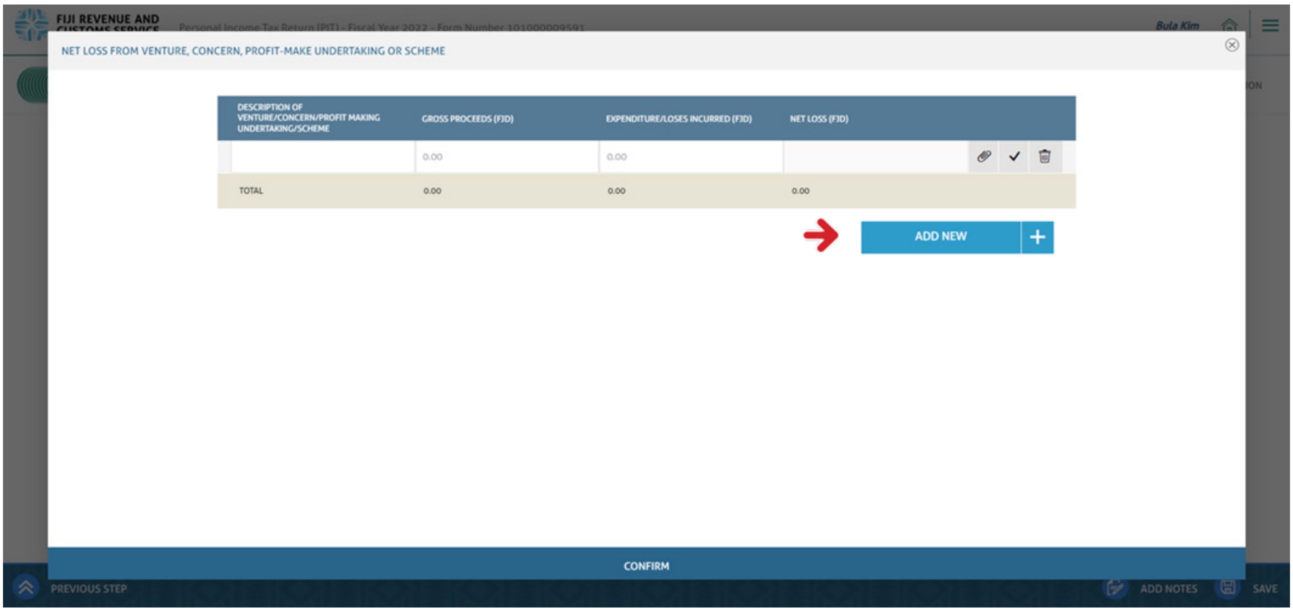


Net Loss from Venture, Concern, Profit-Make Undertaking or Scheme

The net loss is the amount by which the expenditure or losses incurred in conducting the venture, concern, undertaking, or scheme exceed the gross proceeds derived by you. You must attach the required documents.

Net Loss is automatically calculated by the system as follows:

Gross Proceeds - Expenditure/Loses Incurred

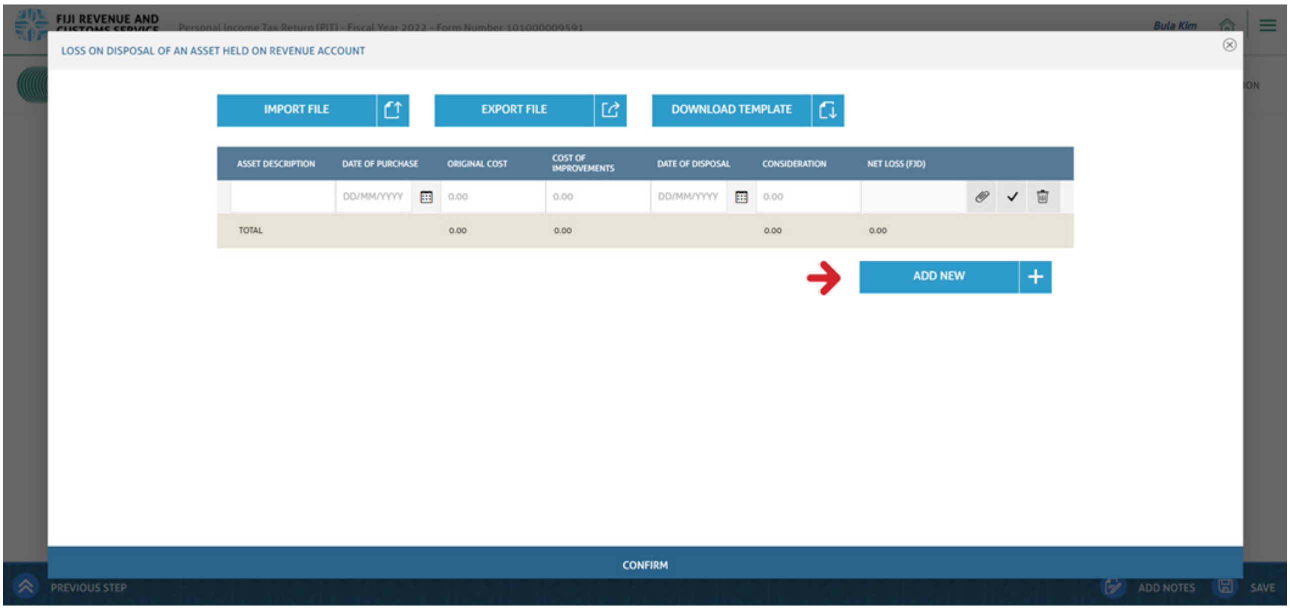


Loss on Disposal of An Asset Held on Revenue Account

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:

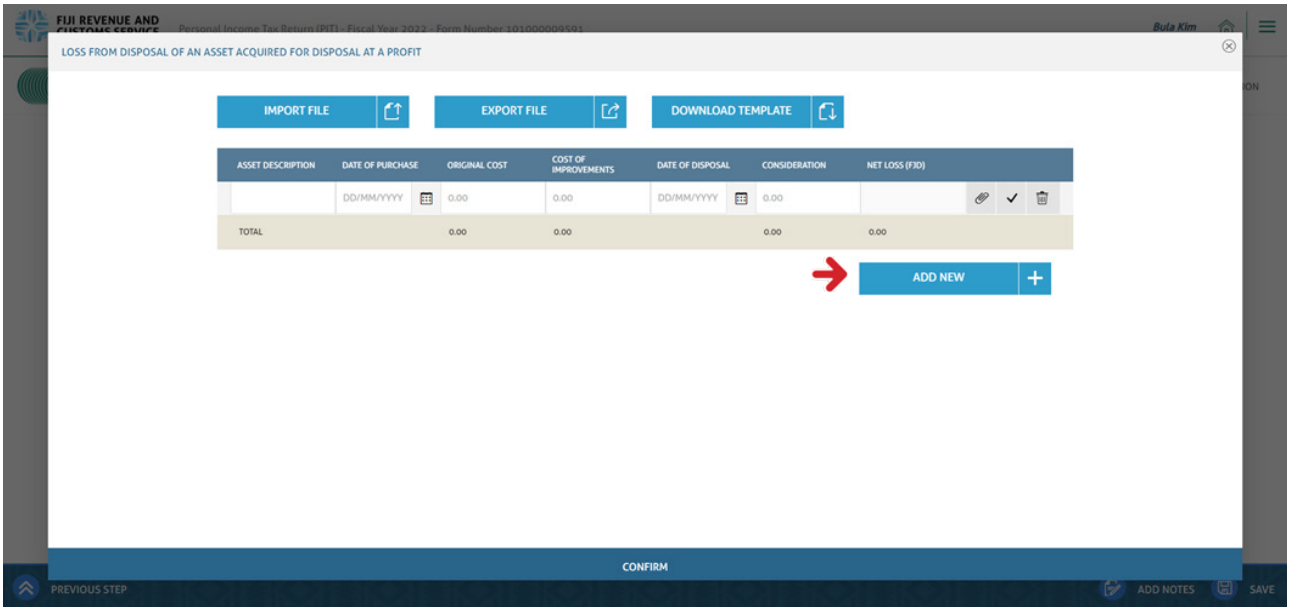
Original Cost + Cost of Improvements – Consideration



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. You must attach the required documents.

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

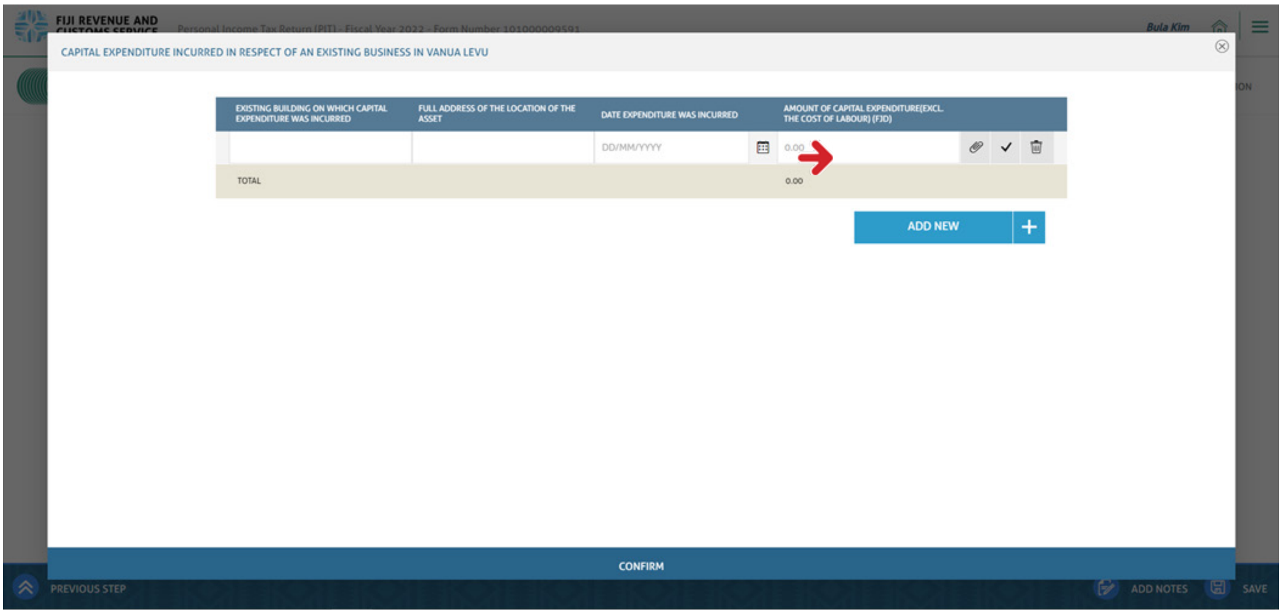
Original Cost + Cost of Improvements - Consideration



Capital Expenditure Incurred in Respect of An Existing Business in Vanua Levu
You are allowed a deduction for 40% of the capital expenditure incurred in a tax year in respect of your existing business in Vanua Levu, other than a business to which the tax-free region incentives apply. **'Capital expenditure'** means expenditure of an amount not less than FJD 50,000, excluding the cost of labour, incurred for the extension or renovation of buildings located in Vanua Levu used in the business.

The Capital Expenditure incurred in respect of an Existing Business in Vanua Levu is calculated as follows:

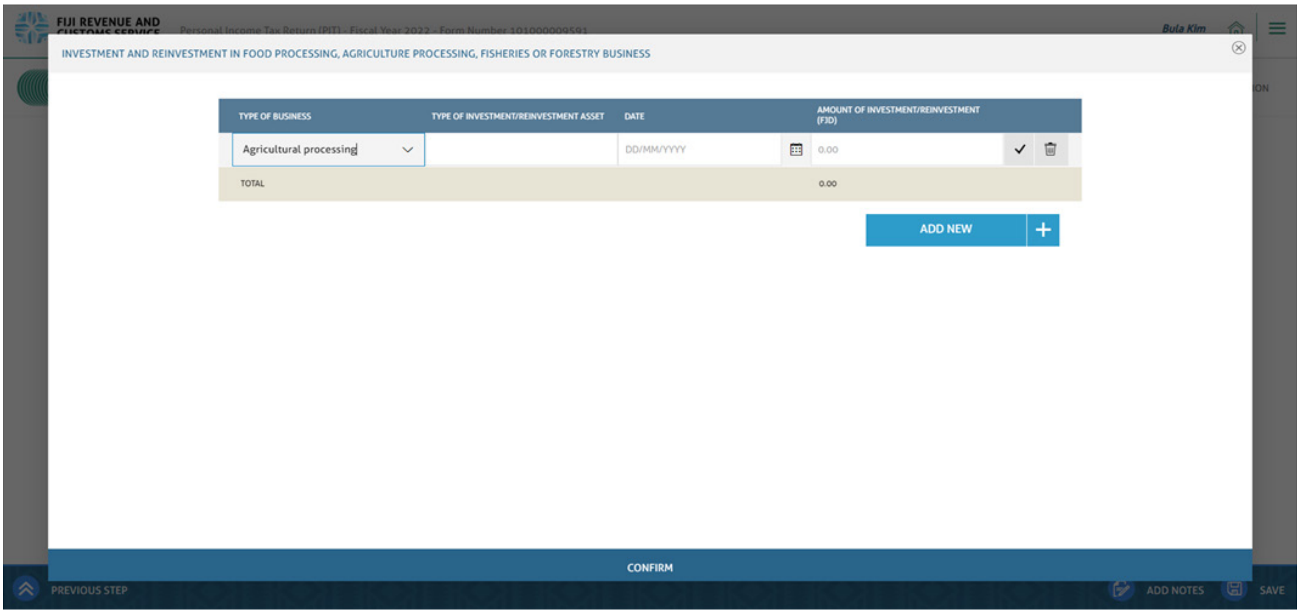
If Capital Expenditure > FJD 50,000, Then Deduction = 40% * Capital Expenditure Amount, otherwise Deduction = 0



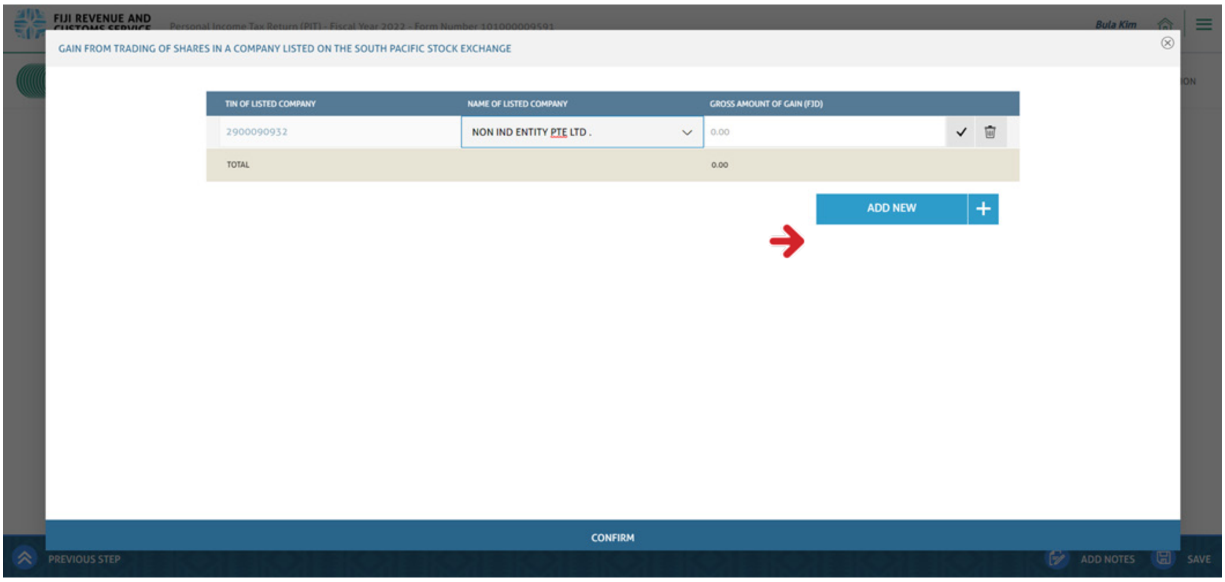
Investment and Reinvestment in Food Processing, Agriculture Processing, Fisheries or Forestry Business

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.

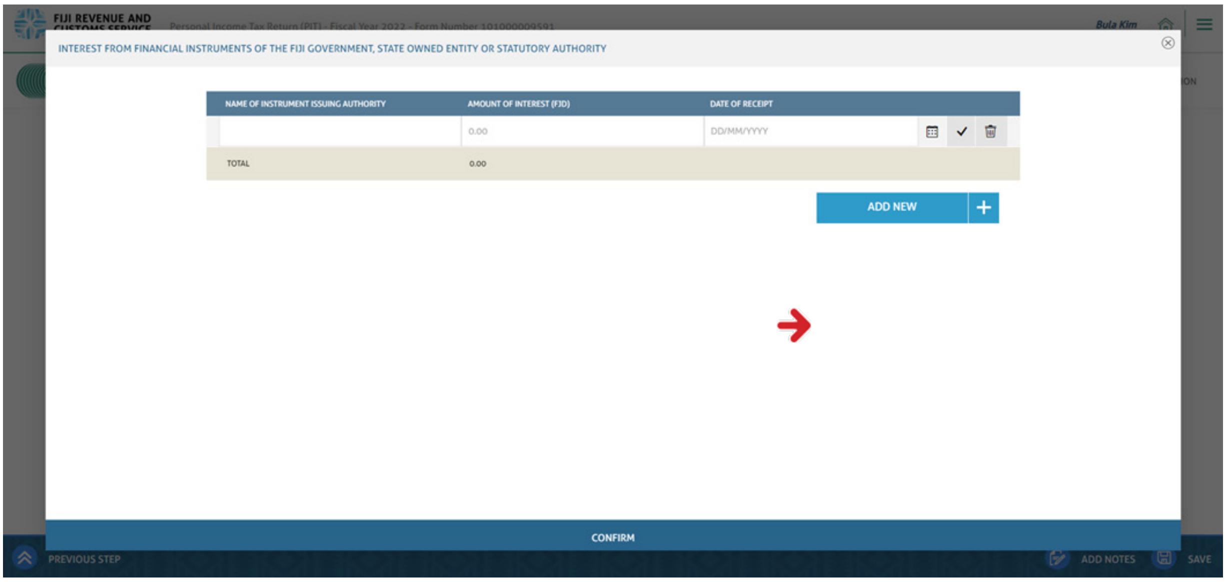


Gain from Trading of Shares in a Company Listed on the South Pacific Stock Exchange



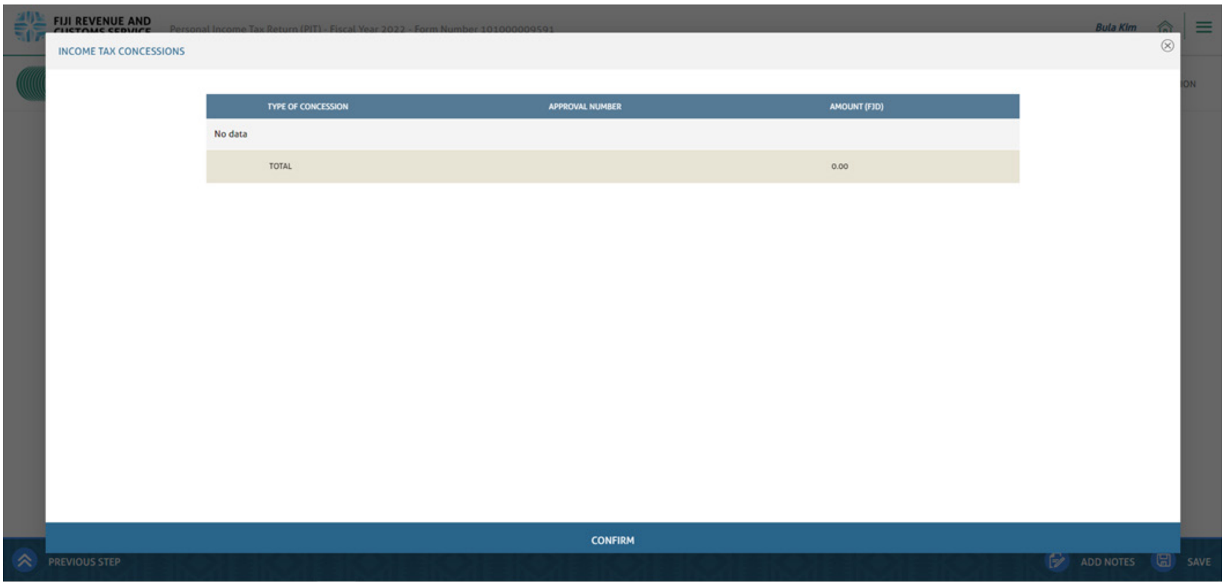
Interest from Financial Instruments of The Fiji Government, State Owned Entity or Statutory Authority

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

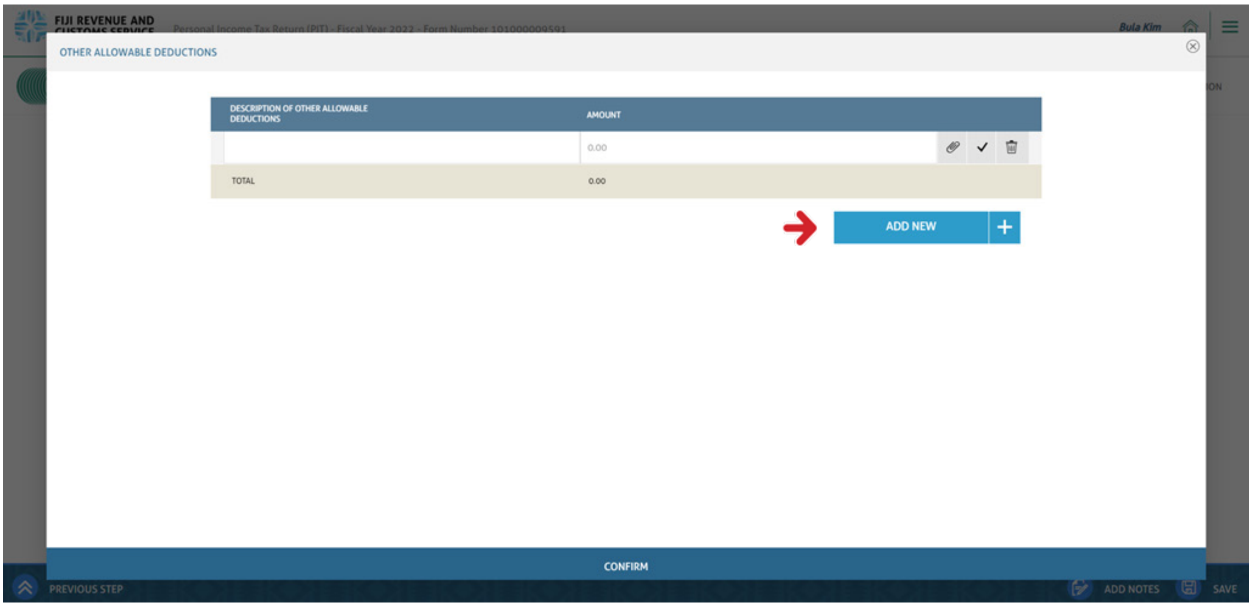


Income Tax Concessions

This applies to any tax concession approved by the Minister (Final Approval). **'Type of Concession'** with **'Approval Numbers'** will be visible to you if you are an eligible taxpayer in the Schedule provided. You enter the amount in the space provided.



Other Allowable Deductions
If you have any additional allowable deductions other than those above, you need to provide the description and amount.



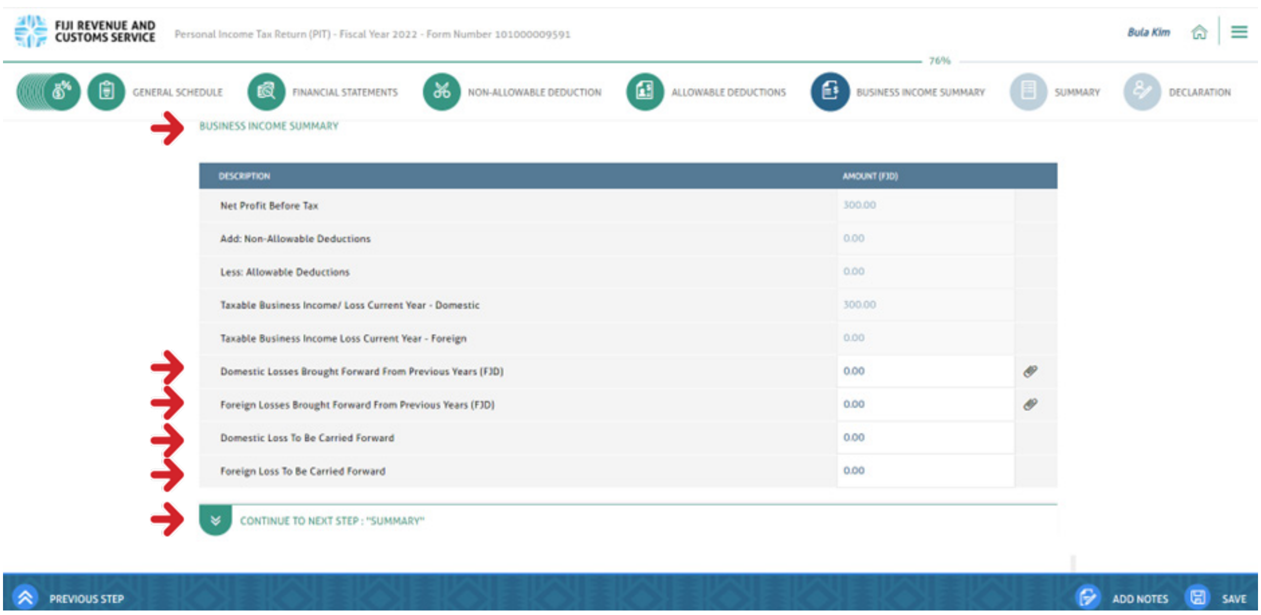
Note: Below are the fields where you will need to enter amount in the **'Non Allowable Deduction'** section where it will be populating from.

- Contributions to Tourism Fiji
- South Pacific Island Countries Export Marketing Expenditure
- Expenditure on Application Design and Software Development Incurred by ICT Start-Ups

To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Business Income Summary"** section.

Business Income Summary

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



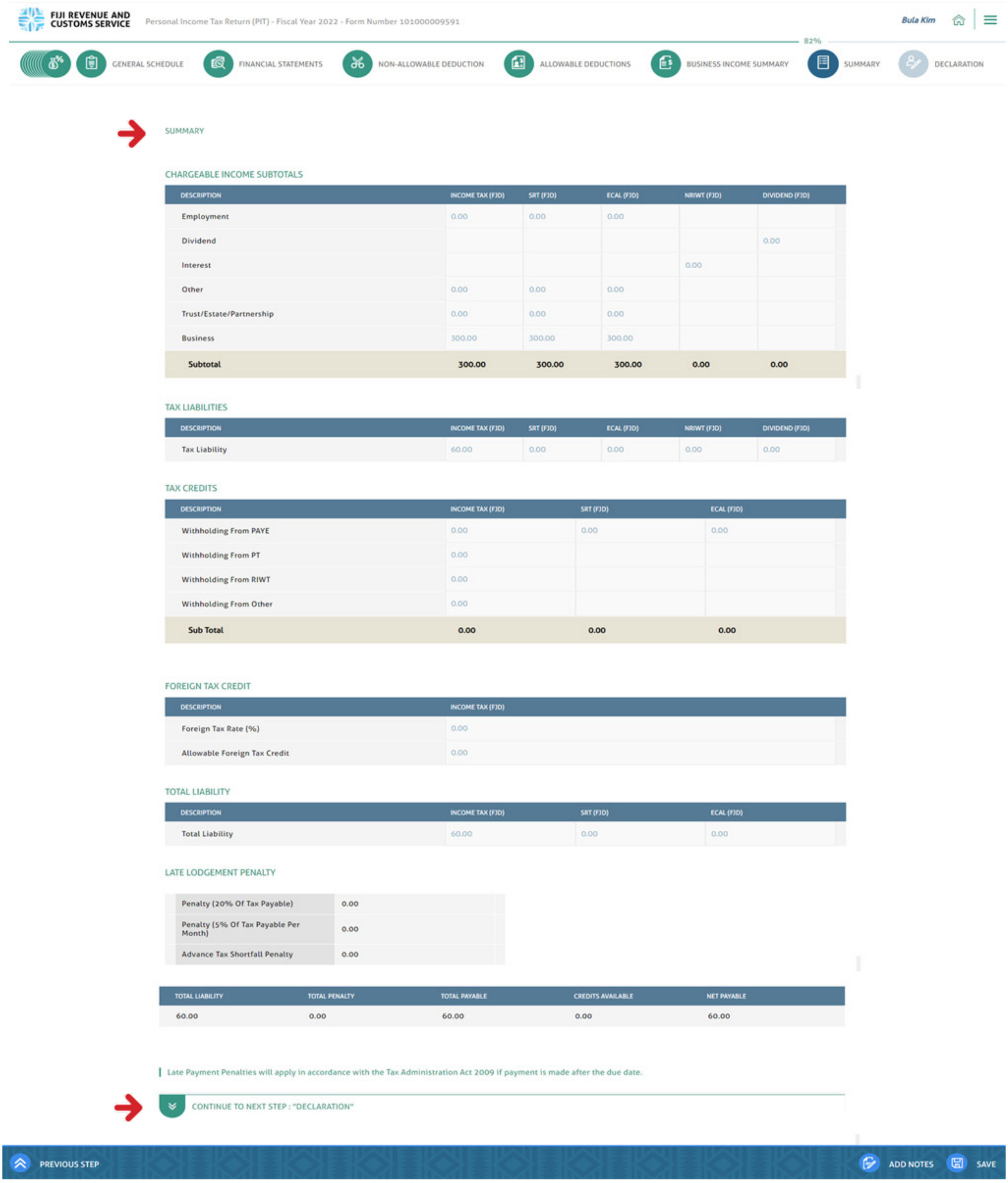
You can enter amount in below fields manually:

- Domestic Losses Brought Forward from Previous Years (FJD)
- Foreign Losses Brought Forward from Previous Years (FJD)
- Domestic Loss to Be Carried Forward
- Foreign Loss to Be Carried Forward

To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Summary"** section.

Summary

The "Summary" section will display fields with pre-populated data. The amount for these fields is non-editable and will be calculated based on the information entered by you in the prior sections of the form.



FIJI REVENUE AND CUSTOMS SERVICE
Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591
Bula Kim
82%
GENERAL SCHEDULE
FINANCIAL STATEMENTS
NON-ALLOWABLE DEDUCTION
ALLOWABLE DEDUCTIONS
BUSINESS INCOME SUMMARY
SUMMARY
DECLARATION

SUMMARY

CHARGEABLE INCOME SUBTOTALS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	NRIWT (FJD)	DIVIDEND (FJD)
Employment	0.00	0.00	0.00		
Dividend					0.00
Interest				0.00	
Other	0.00	0.00	0.00		
Trust/Estate/Partnership	0.00	0.00	0.00		
Business	300.00	300.00	300.00		
Subtotal	300.00	300.00	300.00	0.00	0.00

TAX LIABILITIES

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	NRIWT (FJD)	DIVIDEND (FJD)
Tax Liability	60.00	0.00	0.00	0.00	0.00

TAX CREDITS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)
Withholding From PAYE	0.00	0.00	0.00
Withholding From PT	0.00		
Withholding From RIWT	0.00		
Withholding From Other	0.00		
Sub Total	0.00	0.00	0.00

FOREIGN TAX CREDIT

DESCRIPTION	INCOME TAX (FJD)
Foreign Tax Rate (%)	0.00
Allowable Foreign Tax Credit	0.00

TOTAL LIABILITY

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)
Total Liability	60.00	0.00	0.00

LATE LODGEMENT PENALTY

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

TOTAL LIABILITY	TOTAL PENALTY	TOTAL PAYABLE	CREDITS AVAILABLE	NET PAYABLE
60.00	0.00	60.00	0.00	60.00

Late Payment Penalties will apply in accordance with the Tax Administration Act 2009 if payment is made after the due date.

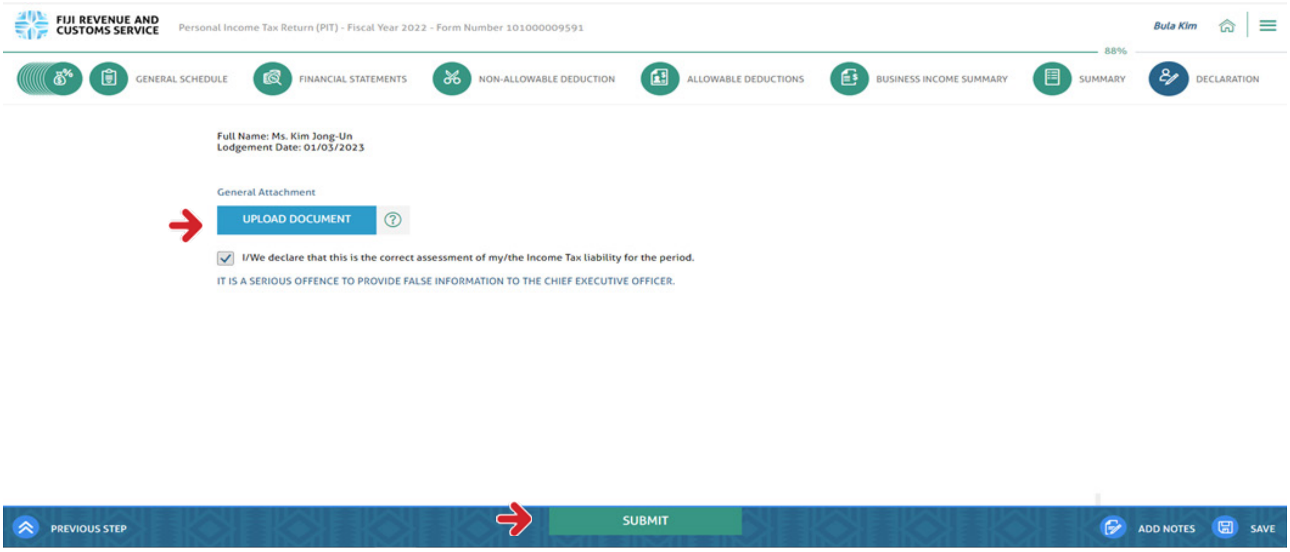
CONTINUE TO NEXT STEP : "DECLARATION"

PREVIOUS STEP
ADD NOTES
SAVE

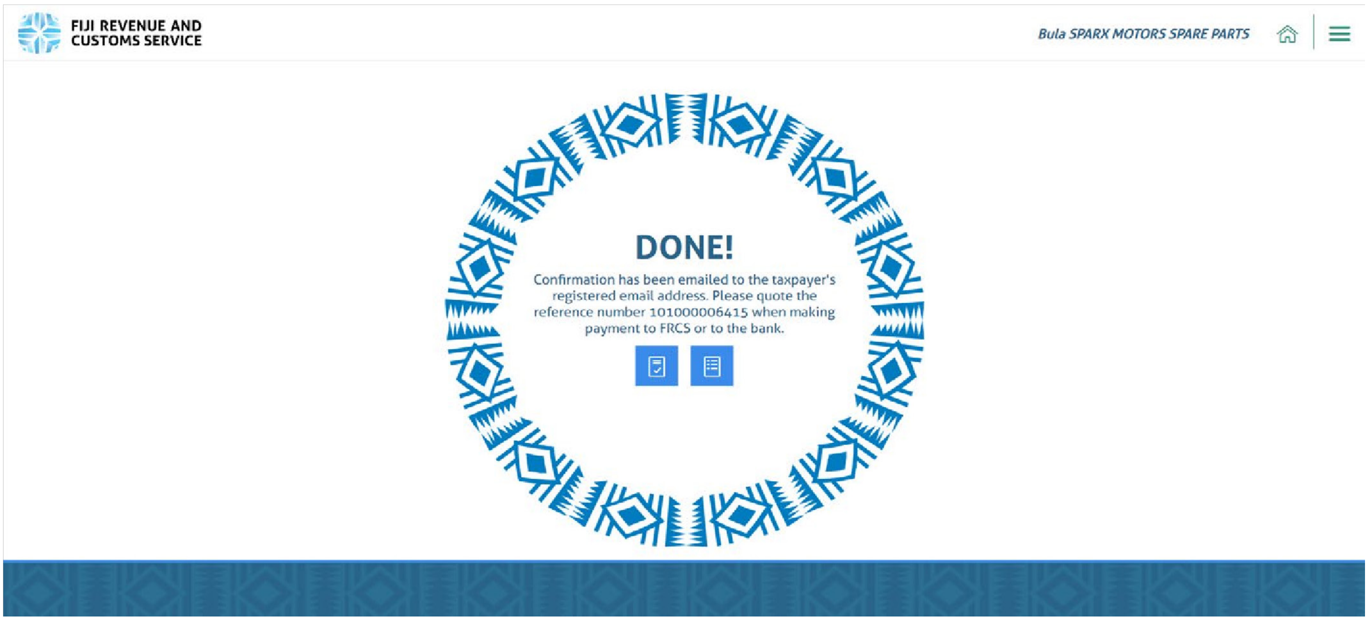
To proceed to the next section, you need to click **"Continue to Next Step,"** and you will be navigated to **"Declaration"** section.

Declaration

Your Full Name and Lodgement Date (defaulted to the current system date) will be auto populated. You need to select the 'Declaration Checkbox' to enable the 'Submit' button.



On clicking the 'Submit' button, the return gets submitted and you will be navigated to the acknowledgement screen from where you can either download the confirmation letter or simply navigate back to the 'Filing Obligations' page to file another return.



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.