



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service (TPOS) User Guide



Personal Income Tax -

Business Individual (Taxpayer)

Version: 1

Date: 27/03/2023

Table of Contents

Logging in to TPOS.....	3
Personal Income Tax Filing (Taxpayer) – Login	3
Taxpayer Initial Filing	4
Nil Return Filing.....	5
Payable Return Filing.....	5
Determination of Residency Status.....	6
Reported PAYE Withholding.....	7
Additional Employment Income.....	8
Interest Income.....	9
Domestic Dividend.....	10
Foreign Income.....	10
Other Income.....	11
Distribution.....	11
General Schedules.....	12
Financial Statements.....	13
Non-Allowable Deductions.....	17
Allowable Deductions.....	19
Summary.....	37
Declaration.....	38
Browser Compatibility.....	39

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.

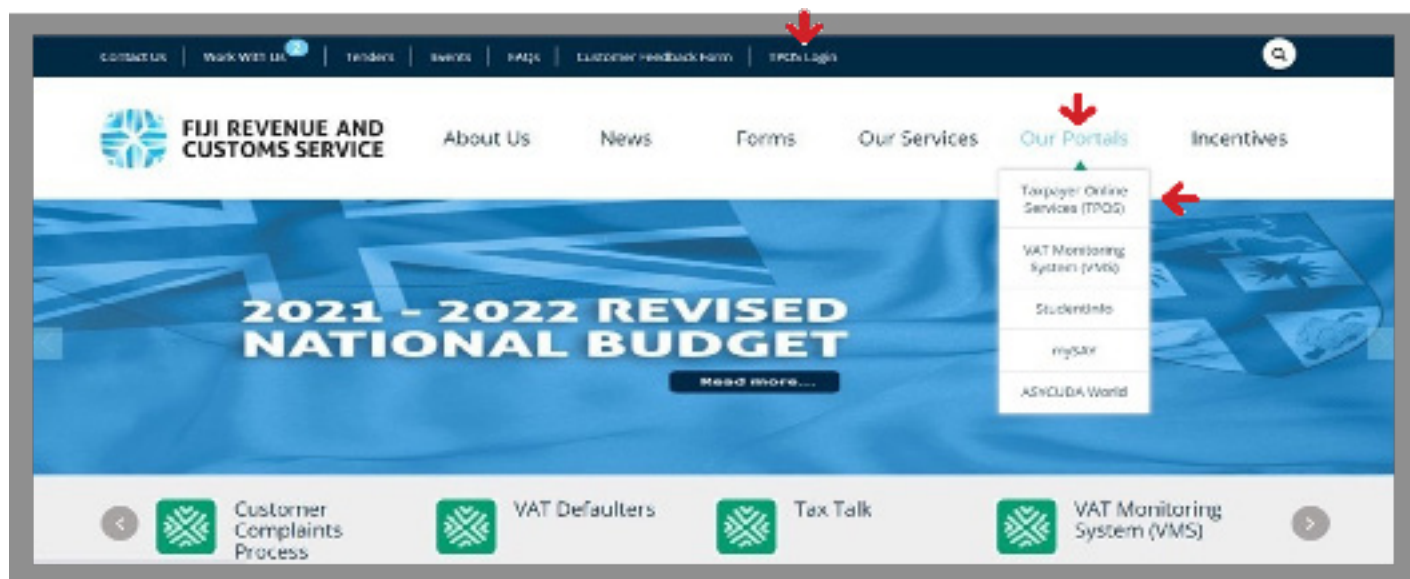
Please note that functionalities can be enhanced and changed from this process documentation without any written notification. The changes are updated regularly and will be published accordingly.

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

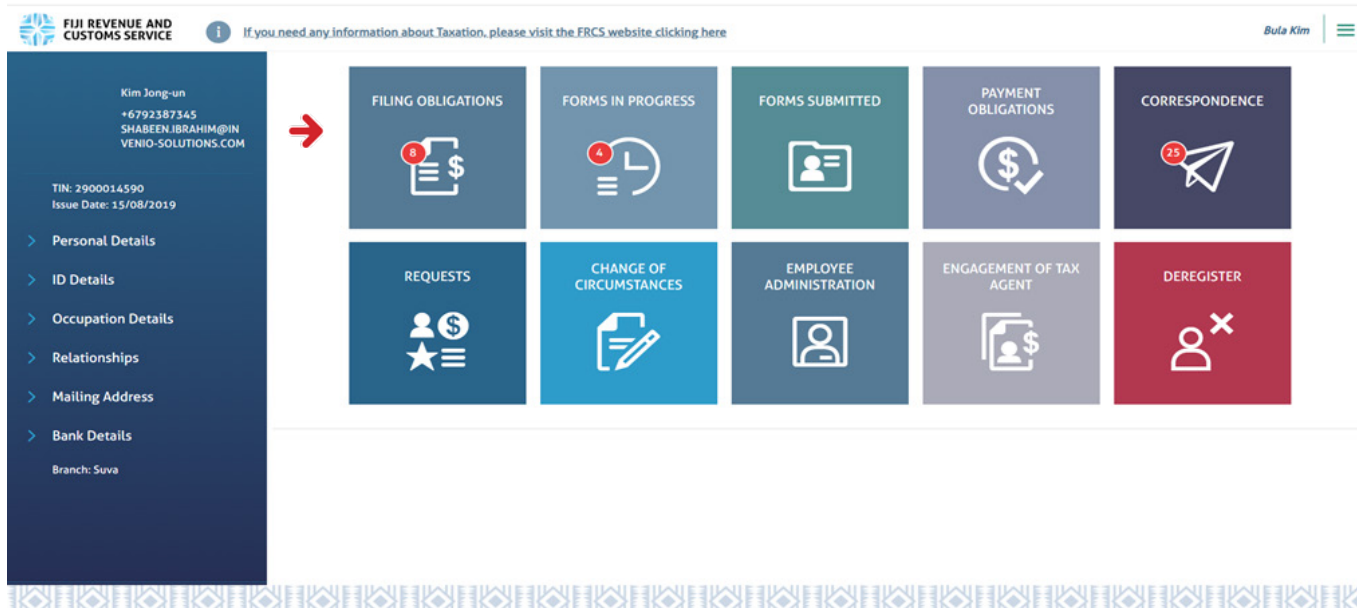
When you go to our website www.frsc.org.fj, you will see a link to the TPOS portal. When you click on the link, you will be directed to the portal. Alternatively, you can go to the portal directly by typing the following URL in your browser: <https://tpos.frsc.org.fj/taxpayerportal>.



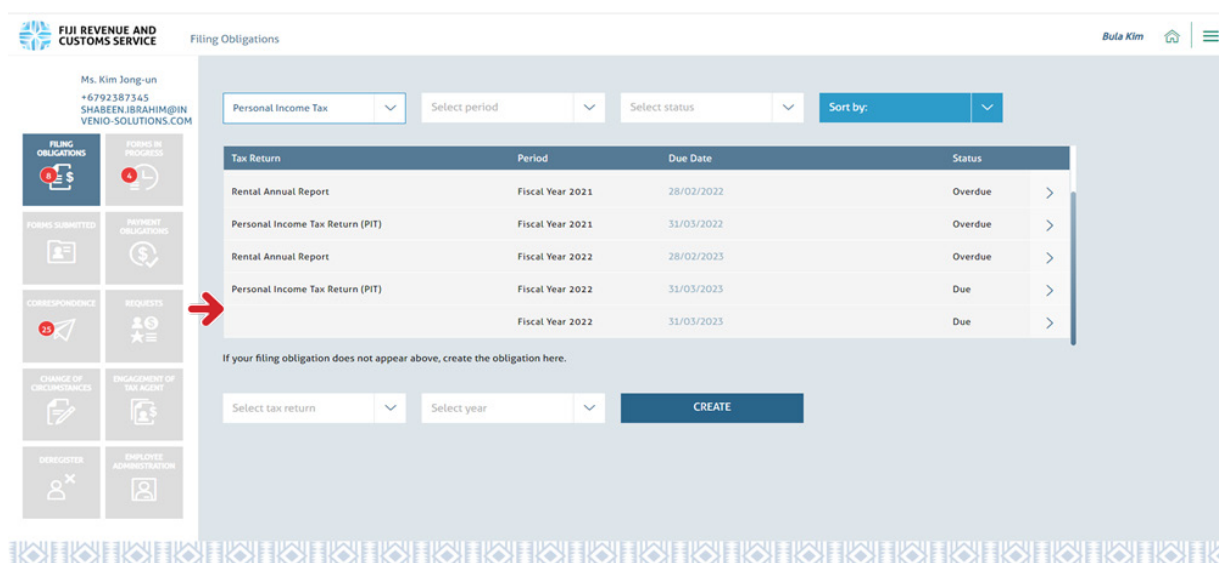
Personal Income Tax Return (PIT-B) Tax Filing (Taxpayer)- Login

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**.

FUJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

0%

INSTRUCTIONS **FILING OPTIONS** **SUMMARY** **DECLARATION**

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- The information required on your Income Tax Return have been customised based on your circumstances.
- Proceed to the next section if it is not applicable to you.
- Some lines on the return can be input directly, whereas others will be populated based on the information you input in a supporting schedule.
- You may submit supporting documents other than the mandatory ones, which you believe would support your income tax assessment.
- As per Section 8(4) of the Tax Administration Act, a tax return in the approved form completed and filed electronically by a taxpayer is a self-assessment return even if the form includes pre-filled information provided by the CEO or the calculation of the tax payable or any other amount is made electronically as information is inserted into the form.
- Late Lodgement Penalties and Late Payment Penalties specified in the Tax Administration Act will apply if you file or pay late.

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

→

ADD NOTES **SAVE**

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"**.

FUJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

6%

INSTRUCTIONS **FILING OPTIONS** **SUMMARY** **DECLARATION**

FILING OPTIONS

Are you lodging a NIL return for this tax year?

→ ☒ Yes

→ ☐ No

Please select a reason*

Business Being set up

Temporary closure of business

Others

Supporting Documents*

UPLOAD DOCUMENT

→

PREVIOUS STEP **ADD NOTES** **SAVE**

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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

6%

INSTRUCTIONS FILING OPTIONS DETERMINATION OF RESIDENCY STATUS REPORTED PAYE WITHOLDINGS ADDITIONAL EMPLOYMENT INCOME INTEREST INCOME DOMESTIC DIVIDEND

FILING OPTIONS

Are you lodging a NIL return for this tax year?

☐ Yes

☒ No

CONTINUE TO NEXT STEP: "DETERMINATION OF RESIDENCY STATUS"

PREVIOUS STEP ADD NOTES SAVE

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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

12%

INSTRUCTIONS FILING OPTIONS DETERMINATION OF RESIDENCY STATUS REPORTED PAYE WITHOLDINGS ADDITIONAL EMPLOYMENT INCOME INTEREST INCOME DOMESTIC DIVIDEND

DETERMINATION OF RESIDENCY STATUS

Do You Reside In Fiji During The Tax Year? *	☐ Yes	☒ No
Are You A Foreign National On A Work Permit In Fiji Or Not More Than 3 Years (Not Including A Fijian Citizen Or Permanent Resident Of Fiji) ? *	☐ Yes	☒ No
Are You Domiciled In Fiji? *	☐ Yes	☒ No
Were You Present In Fiji For Period Or Periods Amounting In Aggregate To 183 Days In Any Twelve-Month Period? *	☐ Yes	☒ No
Are You An Employee Of The Government Posted Abroad? *	☐ Yes	☒ No

During which of the following periods did you derive income? *

Only in period 1 (Jan...

CONTINUE TO NEXT STEP: "REPORTED PAYE WITHOLDINGS"

PREVIOUS STEP ADD NOTES SAVE

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)

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

INSTRUCTIONS 12% FILING OPTIONS DETERMINATION OF RESIDENCY STATUS REPORTED PAYE WITHHOLDINGS ADDITIONAL EMPLOYMENT INCOME INTEREST INCOME DOMESTIC DIVIDEND

DETERMINATION OF RESIDENCY STATUS

Do You Reside In Fiji During The Tax Year? *	☐ Yes ☒ No
Are You A Foreign National On A Work Permit In Fiji Or Not More Than 3 Years (Not Including A Fijian Citizen Or Permanent Resident Of Fiji) ? *	☐ Yes ☒ No
Are You Domiciled In Fiji? *	☐ Yes ☒ No
Were You Present In Fiji For Period Or Periods Amounting In Aggregate To 183 Days In Any Twelve-Month Period? *	☐ Yes ☒ No
Are You An Employee Of The Government Posted Abroad? *	☐ Yes ☒ No

During which of the following periods did you derive income?

→ Only in period 1 (January to March)

Only in period 1 (January to March)

Only in period 2 (April to December)

Throughout the year (January to December)

PREVIOUS STEP ADD NOTES SAVE

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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

INSTRUCTIONS 18% FILING OPTIONS DETERMINATION OF RESIDENCY STATUS REPORTED PAYE WITHHOLDINGS ADDITIONAL EMPLOYMENT INCOME INTEREST INCOME DOMESTIC DIVIDEND

REPORTED PAYE WITHHOLDINGS

→

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	BONUS AND OVERTIME PAYMENT	REDUNDANCY PAYMENT	LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOME
No data										
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CONTINUE TO NEXT STEP: "ADDITIONAL EMPLOYMENT INCOME"

PREVIOUS STEP ADD NOTES SAVE

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

18%

INSTRUCTIONS FILING OPTIONS DETERMINATION OF RESIDENCY STATUS REPORTED PAYE WITHHOLDINGS ADDITIONAL EMPLOYMENT INCOME INTEREST INCOME DOMESTIC DIVIDEND

REPORTED PAYE WITHHOLDINGS

DIRECTOR REMUNERATION	BONUS AND OVERTIME PAYMENT	REDUNDANCY PAYMENT	LUMP SUM PAYMENT	OTHER ONE-OFF PAYMENT	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOME TAX PAID	SRT PAID	ECAL PAID
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CONTINUE TO NEXT STEP: "ADDITIONAL EMPLOYMENT INCOME"

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 "**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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

24%

FILING OPTIONS DETERMINATION OF RESIDENCY STATUS REPORTED PAYE WITHHOLDINGS ADDITIONAL EMPLOYMENT INCOME INTEREST INCOME DOMESTIC DIVIDEND OTHER INCOME

ADDITIONAL EMPLOYMENT INCOME

TIN OF EMPLOYER	EMPLOYER NAME	NORMAL PAY FROM EMPLOYER	DIRECTOR REMUNERATION FROM EMPLOYER	BONUS AND OVERTIME PAYMENT FROM EMPLOYER	REDUNDANCY PAYMENT FROM EMPLOYER	LUMP SUM PAYMENT FROM EMPLOYER	OTHER ONE-OFF PAYMENT FROM EMPLOYER	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOME TAX PAID
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ADD NEW +

CONTINUE TO NEXT STEP: "INTEREST INCOME"

PREVIOUS STEP ADD NOTES SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

24%

FILING OPTIONS
 DETERMINATION OF RESIDENCY STATUS
 REPORTED PAYE WITHHOLDINGS
 ADDITIONAL EMPLOYMENT INCOME
 INTEREST INCOME
 DOMESTIC DIVIDEND
 OTHER INCOME

ADDITIONAL EMPLOYMENT INCOME

REDEMPTION PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOME TAX PAID BY EMPLOYER	SRT PAID BY EMPLOYER	ECAL PAID BY EMPLOYER	WITHHOLDING CERTIFICATE FROM EMPLOYER	WITHHOLDING CERTIFICATE FOR LUMP SUM PAYMENT EXEMPT	WITHHOLDING CERTIFICATE FOR REDUNDANCY PAYMENT EXEMPT	WITHHOLDING CERTIFICATE FOR REDUNDANCY PAYMENT	WITHHOLDING CERTIFICATE FOR LUMP SUM PAYMENT
0.00	0.00	0.00	0.00	0.00					
0.00	0.00	0.00	0.00	0.00					

ADD NEW

CONTINUE TO NEXT STEP: "INTEREST INCOME"

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 **"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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

29%

DETERMINATION OF RESIDENCY STATUS
 REPORTED PAYE WITHHOLDINGS
 ADDITIONAL EMPLOYMENT INCOME
 INTEREST INCOME
 DOMESTIC DIVIDEND
 OTHER INCOME
 DISTRIBUTIONS

INTEREST INCOME

TIN OF PAYER	NAME OF PAYER	EXEMPTED (YES/NO)	GROSS INTEREST (FJD)	TAX DEDUCTED (FJD)
		SELECT	0.00	0.00
SUBTOTAL			0.00	0.00

ADD NEW

Total Taxable Amount (FJD) 0.00
 Total RIWT Liability (FJD)

CONTINUE TO NEXT STEP: "DOMESTIC DIVIDEND"

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 **"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.

TIN OF PAYER	PAYER NAME	EXEMPTED? (YES/NO)	GROSS AMOUNT	TAX DEDUCTED
		Yes	0.00	0.00
SUBTOTAL			0.00	0.00

ADD NEW +

Total Taxable Amount 0.00

CONTINUE TO NEXT STEP: "OTHER INCOME"

PREVIOUS STEP

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.

TYPE	SOURCE	EXEMPTED (YES/NO)	GROSS AMOUNT (FJD)	FOREIGN TAX CREDIT (FJD)
Business		No	2,000.00	200.00
SUBTOTAL			2,000.00	200.00

ADD NEW +

Total Taxable Foreign Dividend Income (FJD) 0.00

Total Taxable Foreign Interest Income (FJD) 0.00

Total Foreign Business Income (FJD) 2,000.00

Total Foreign Employment Income (FJD) 0.00

Total Foreign Other Income (FJD) 0.00

CONTINUE TO NEXT STEP: "OTHER INCOME"

PREVIOUS STEP

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**'.



DISTRIBUTION FROM TRUST/ESTATE

TIN OF TRUST/ESTATE	NAME OF TRUST/ESTATE	AMOUNT (FJD)	DOMESTIC SHARE OF TAX CREDIT DISTRIBUTED	ALLOWABLE FOREIGN TAX CREDIT DISTRIBUTED
		0.00	0.00	0.00
TOTAL		0.00		



ADD NEW



CONTINUE TO NEXT STEP: "GENERAL SCHEDULES"



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 "**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.

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591

Bula Kim

59%

FOREIGN INCOME

OTHER INCOME

DISTRIBUTIONS

GENERAL SCHEDULE

FINANCIAL STATEMENTS

NON-ALLOWABLE DEDUCTION

ALLOWABLE DEDUCTIONS

DETAILS OF CONTRACTUAL PAYMENTS RECEIVED

TIN OF CONTRACTOR	NAME OF THE CONTRACTOR	GROSS PAYMENTS (FJD)	TAX DEDUCTED (FJD)
No data			
TOTAL		0.00	0.00

DETAILS OF CANE PAYMENT RECEIVED

TIN OF CONTRACTOR	NAME OF THE CONTRACTOR	FARM NO.	SECTOR NO.	GROSS PAYMENTS (FJD)	TAX DEDUCTED (FJD)
				0.00	0.00
TOTAL				0.00	0.00

ADD NEW

+

CONTINUE TO NEXT STEP: "FINANCIAL STATEMENTS"

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 "**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'.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

59%

INCOME STATEMENT

DESCRIPTION	AMOUNT (FJD)
Domestic Sales	0.00
Foreign Sales	0.00
Total Sales	
Opening Stock	0.00
Total Purchases	0.00
Closing Stock	500.00
Cost Of Goods Sold	
Gross Profit	
Operating Expenses	0.00
Selling & Distribution Expenses	0.00
Financial Expenses	0.00
Administration Expenses	0.00
Other Expenses	0.00
Total Expenses	
Non-Operating Income	
Rental Income	
Net Farming Income	
Royalty Income	0.00
Other Income	0.00
Net Profit Before Tax(NPBT)	

Are the figures declared above VAT-inclusive or VAT-exclusive?

☐ VAT-Inclusive

☐ VAT-Exclusive

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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591 Bula Kim

RENTAL INCOME

PARTICULARS		AMOUNT (FJD)
Gross Rents And Premium	Period From DD/MM/YYYY Period To DD/MM/YYYY	0.00
LESS - EXPENSES		
Rates		0.00
Rent Paid In Respect Of Lease		0.00
Insurance On Property		0.00
Repairs And Maintenance		0.00
Interest		0.00
Depreciation		0.00
Other Expenses		0.00
Total Expenses		0.00
Deduct Adjustment For Part Of Property Occupied For Private Use		0.00
Net Income/(Loss) From Rent		0.00

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

NET FARMING INCOME

Gross Farming Income 0.00

EXPENSES

EXPENSE DESCRIPTION	FARMING EXPENSES (FJD)
No data	0.00

ADD NEW +

Net Farming Income

CONFIRM

PREVIOUS STEP ADD NOTES SAVE



STATEMENT OF FINANCIAL POSITION

DESCRIPTION	VALUE AT YEAR END (FJD)	
Total Assets		
Total Liabilities		
Total Equity		



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 ASSETS

CURRENT ASSETS	VALUE AT YEAR END
Cash in Hand and Cash at Bank	0.00
Inventory	
Trade debtors, excl. related parties	0.00
Receivables from related parties	0.00
Other current assets	0.00

NON CURRENT ASSETS	VALUE AT YEAR END
Land	0.00
Building	0.00
Plant, machinery and equipment	0.00
Furniture and fittings	0.00
Motor vehicles	0.00
Intangible assets	0.00

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

FIJI REVENUE AND CUSTOMER SERVICE

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number: 101000000503

Bula Kim

TOTAL LIABILITIES

CURRENT LIABILITIES	VALUE AT YEAR END
Trade creditors, excl. related parties	0.00
Payables to related parties	0.00
Dividend payable	0.00
Short-term loans	0.00
Other current liabilities	0.00

NON-CURRENT LIABILITIES	VALUE AT YEAR END
Long-term loans	0.00
Other non-current liabilities	0.00

PREVIOUS STEP

CONFIRM

ADD NOTES

SAVE

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.

FIJI REVENUE AND CUSTOMER SERVICE

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number: 101000000503

Bula Kim

TOTAL EQUITY

DESCRIPTION	VALUE AT YEAR END
Capital	0.00
Retained earnings	0.00
Asset revaluation reserve	0.00

PREVIOUS STEP

CONFIRM

ADD NOTES

SAVE



CASH FLOW STATEMENT

DESCRIPTION	AMOUNT (FJD)
Net Cashflow From Operating Activities	0.00
Net Cashflow From Investing Activities	0.00
Net Cashflow From Financing Activities	0.00



ATTACHMENTS

Financial Statements*

UPLOAD DOCUMENT ?



CONTINUE TO NEXT STEP: "NON-ALLOWABLE DEDUCTION"

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.

FIJI REVENUE AND CUSTOMS SERVICE

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591

Bula Kim

DISTRIBUTIONS

GENERAL SCHEDULE

FINANCIAL STATEMENTS

NON-ALLOWABLE DEDUCTION

ALLOWABLE DEDUCTIONS

BUSINESS INCOME SUMMARY

SUMMARY

71%

→

NON-ALLOWABLE DEDUCTION

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

→

→

CONTINUE TO NEXT STEP : "ALLOWABLE DEDUCTIONS"

PREVIOUS STEP

ADD NOTES

SAVE

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:

FIJI REVENUE AND CUSTOMS SERVICE

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591

Bula Kim

DISTRIBUTIONS

GENERAL SCHEDULE

FINANCIAL STATEMENTS

NON-ALLOWABLE DEDUCTION

ALLOWABLE DEDUCTIONS

BUSINESS INCOME SUMMARY

SUMMARY

65%

→

NON-ALLOWABLE DEDUCTION

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
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	0.00
Total Non-Allowable Deductions	0.00

→

→

CONTINUE TO NEXT STEP: "ALLOWABLE DEDUCTIONS"

PREVIOUS STEP

ADD NOTES

SAVE

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.

FIJI REVENUE AND CUSTOMER SERVICE

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000000531

Bula Kim

OTHERS

DESCRIPTION	AMOUNT (FJD)
	0.00
TOTAL	0.00

ADD NEW

CONFIRM

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 **"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.

 **FIJI REVENUE AND CUSTOMS SERVICE**

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591

Bula Kim

76%

GENERAL SCHEDULE

FINANCIAL STATEMENTS

NON-ALLOWABLE DEDUCTION

ALLOWABLE DEDUCTIONS

BUSINESS INCOME SUMMARY

SUMMARY

DECLARATION

→

ALLOWABLE DEDUCTIONS

Do you want to claim for any deduction or concession?²⁶

Yes

☒ No

→

→

CONTINUE TO NEXT STEP : "BUSINESS INCOME SUMMARY"

PREVIOUS STEP

ADD NOTES

SAVE

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.

 **FIJI REVENUE AND CUSTOMS SERVICE**

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591

Bula Kim

71%

GENERAL SCHEDULE

FINANCIAL STATEMENTS

NON-ALLOWABLE DEDUCTION

ALLOWABLE DEDUCTIONS

BUSINESS INCOME SUMMARY

SUMMARY

DECLARATION

ALLOWABLE DEDUCTIONS

Do you want to claim for any deduction or concession?²⁶

☒ Yes

No

ALLOWABLE DEDUCTIONS (DEDUCTIONS ALLOWED FOR TAX PURPOSES AND EXEMPT INCOME)

DESCRIPTION	AMOUNT (FJD)	
Allowable Depreciation		
Family Care Leave Incentive	0.00	
Paternity Leave Incentive	0.00	
Maternity Leave Incentive		
Decrease In Provisions	0.00	
Export Income Incentive	0.00	
Loss On Disposal Of Depreciable Asset		
Gain On Disposal Of Depreciable Asset		
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 Education Fees		
Excess FNPf Employer Contribution Not Exceeding 10%	0.00	
Employment Incentive For Employee's Training		
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		
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.

ALLOWABLE DEPRECIATION

Method of depreciation* Tax year start date Tax year end date

Method of depreciation 01/01/2022 31/12/2022

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

ASSET	CATEGORY	REGISTRATION NO.	DEPRECIATION RATE	ACQUISITION DATE	% USED TO DERIVE INCOME
	SELECT			DD/MM/YYYY	0.00
TOTAL					0.00

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

MATERNITY LEAVE INCENTIVE

EMPLOYEE TIN	EMPLOYEE NAME	MATERNITY LEAVE START DATE	MATERNITY LEAVE END DATE	SALARY OR WAGES PAID DURING MATERNITY	DATE OF PAYMENT
		DD/MM/YYYY	DD/MM/YYYY	0.00	DD/MM/YYYY
TOTAL				0.00	

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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:

$50\% * (\text{Total Cost} - \text{Total amount recovered})$.

Employment Incentive for First-Time Employees

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

$200\% * \text{Salary/Wages paid during the tax year}$.

IMPORT FILE

EXPORT FILE

DOWNLOAD TEMPLATE

EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	SALARY/WAGES PAID (F30)
		DD/MM/YYYY	0.00
TOTAL			0.00

ADD NEW

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.


FUJI REVENUE AND CUSTOMS

Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number: FO1000029564

Bula Kim

EMPLOYMENT INCENTIVE FOR EMPLOYEE'S EDUCATION FEES
 ✕

IMPORT FILE

EXPORT FILE

DOWNLOAD TEMPLATE

EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	EMPLOYMENT END DATE	STUDIES COMPLETED?	DATE OF COMPLETION OF STUDY	EDUCATION FEE (FJD)	DATE OF PAYMENT
		DD/MM/YYYY	DD/MM/YYYY	SELECT		0.00	DD/MM/YYYY
TOTAL						0.00	

➔

ADD NEW

+

PREVIOUS STEP

CONFIRM

ADD NOTES

SAVE

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.

FIJI REVENUE AND CUSTOMS DEPARTMENT

Personal Income Tax Return (PIT) - Fiscal Year 2023 - Form Number: 10100000000000000000

EMPLOYMENT INCENTIVE FOR EMPLOYEE'S TRAINING

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

APPROVED TRAINERS TIN	APPROVED TRAINERS NAME	TRAINING PROVIDED	TRAINING FEE PAID (FJD)	DATE OF PAYMENT			
		Type here	0.00	DD/MM/YYYY			
TOTAL			0.00				

ADD NEW

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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.

FIJI REVENUE AND CUSTOMS DEPARTMENT

Personal Income Tax Return (PIT) - Fiscal Year 2023 - Form Number: 10100000000000000000

DONATIONS TO APPROVED ACADEMIC OR CHARITABLE INSTITUTIONS

TIN OF APPROVED ACADEMIC OR CHARITABLE INSTITUTION	NAME OF APPROVED ACADEMIC OR CHARITABLE INSTITUTION	DATE OF DONATION	AMOUNT (FJD)			
2900005130	jack12	31/07/2018	120,000.00			
TOTAL			120,000.00			

ADD NEW

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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

TIN OF SPORTING ENTITY	NAME OF SPORTING ENTITY	DATE OF DONATION	AMOUNT (FJD)
600075901	Fiji Amateur Sports Assoc	DD/MM/YYYY	0.00
TOTAL			0.00

ADD NEW

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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.

DATE OF DONATION	AMOUNT (FJD)
DD/MM/YYYY	0.00
TOTAL	
0.00	

ADD NEW

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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

FUJI REVENUE AND CUSTOMER SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000000501 Bula Kim

CASH DONATION TO POVERTY RELIEF FUND FOR EDUCATION

DATE OF DONATION	AMOUNT (FJD)
DD/MM/YYYY	0.00
TOTAL	0.00

➔ ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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: $200\% \times 10,000$ (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.

FUJI REVENUE AND CUSTOMER SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000000501 Bula Kim

CASH DONATION OF COMPUTERS TO SCHOOLS

NAME OF SCHOOL	LOCATION	COST OF NEW COMPUTERS, LAPTOPS, AND TABLETS DONATED (FJD)
	Remote area	0.00
TOTAL		0.00

➔ ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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

The screenshot shows a software interface for the 'CASH DONATION TO DISASTER REHABILITATION FUND'. At the top, it says 'FIJI REVENUE AND CUSTOMS SERVICE' and 'Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000000491'. The user's name 'Bula Kim' is in the top right. The form has a table with two columns: 'DATE OF DONATION' and 'AMOUNT (FJD)'. The first row has a date input field 'DD/MM/YYYY' and a value of '0.00'. Below the table is a 'TOTAL' row with a value of '0.00'. To the right of the table is a red arrow pointing to a blue button labeled 'ADD NEW' with a plus sign. At the bottom of the form is a blue bar with 'CONFIRM' in the center, 'PREVIOUS STEP' on the left, and 'ADD NOTES' and 'SAVE' on the right.

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.

The screenshot shows a software interface for the 'CASH DONATION TO APPROVED GOVERNMENT HOUSING PROJECTS FOR SQUATTERS'. At the top, it says 'FIJI REVENUE AND CUSTOMS SERVICE' and 'Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000000491'. The user's name 'Bula Kim' is in the top right. The form has a table with three columns: 'APPROVED HOUSING PROJECT', 'DATE OF DONATION', and 'AMOUNT (FJD)'. The first row has a text input field, a date input field 'DD/MM/YYYY', and a value of '0.00'. Below the table is a 'TOTAL' row with a value of '0.00'. To the right of the table is a red arrow pointing to a blue button labeled 'ADD NEW' with a plus sign. At the bottom of the form is a blue bar with 'CONFIRM' in the center, 'PREVIOUS STEP' on the left, and 'ADD NOTES' and 'SAVE' on the right.

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

DATE OF DONATION	AMOUNT (FJD)
DD/MM/YYYY	0.00
TOTAL	0.00

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

Tax year start date: 01/01/2022 Tax year end date: 31/12/2022

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

ASSET	CATEGORY	AMORTISATION RATE	ACQUISITION DATE	USEFUL LIFE (YEARS)	% USED TO DERIVE INCOME
	Pre-commencemen		DD/MM/YYYY		0.00
TOTAL					

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

DESCRIPTION	AMOUNT (FJD)
Salaries and wages paid/payable to employees which are not exempt income of the employees	0.00
Salaries and wages paid/payable to employees which are exempt income of the employees	0.00
Total salaries and wages	0.00
Amount of salaries and wages on which income tax, social responsibility tax, and environmental and climate adaptation levy has been PAID to FRCS	0.00
Total salaries and wages deductible	0.00

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'.

TIN OF RECIPIENT	NAME OF RECIPIENT	AMOUNT OF INTEREST (FJD)	DATE OF PAYMENT	EXEMPT OF WITHHOLDING TAX?	EXEMPTION REASON
		0.00	DD/MM/YYYY	Yes	Paid to a Fiji finar
TOTAL		0.00			

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.

EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	EMPLOYMENT END DATE	GRADUATION DATE	NAME OF HIGHER EDUCATION INSTITUTION	DATE OF PAYMENT	SALARY/WAGES PAID (FJD)
		DD/MM/YYYY	DD/MM/YYYY	DD/MM/YYYY	Type here	DD/MM/YYYY	0.00
TOTAL							0.00

ADD NEW +

CONFIRM

PREVIOUS STEP

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.

EMPLOYEE TIN	EMPLOYEE NAME	EMPLOYMENT START DATE	EMPLOYMENT END DATE	NAME OF HIGHER EDUCATION INSTITUTION	DATE OF PAYMENT	SALARY/WAGES PAID (FJD)
		DD/MM/YYYY	DD/MM/YYYY		DD/MM/YYYY	0.00
TOTAL						0.00

ADD NEW +

CONFIRM

PREVIOUS STEP

Employment Incentive for Persons with Disabilities

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

FUJI REVENUE AND CUSTOMER SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number: 1010000094501 Bula Kim

EMPLOYMENT INCENTIVE FOR PERSONS WITH DISABILITIES

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

APPROVED TRAINERS TIN	APPROVED TRAINERS NAME	EMPLOYEE START DATE	EMPLOYEE END DATE	SALARY/WAGES PAID DURING THE TAX YEAR (FJD)	
		DD/MM/YYYY	DD/MM/YYYY	0.00	
TOTAL				0.00	

→ **ADD NEW** +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

FUJI REVENUE AND CUSTOMER SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number: 1010000094501 Bula Kim

BAD DEBTS

TIN OF DEBTOR	NAME OF DEBTOR	AMOUNT WRITTEN OFF (FJD)	REASON FOR WRITE-OFF	
		0.00		
TOTAL		0.00		

→ **ADD NEW** +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2023 - Form Number: SD10000005/01 Bula Kim

COMMISSION EXPENSES PAID FOR THE PROVISION OF INSURANCE OR THE SALE OF PROPERTY AND PAYMENTS UNDER CONTRACTS FOR SERVICES

TIN OF RECIPIENT	NAME OF RECIPIENT	TYPE OF PAYMENT	AMOUNT OF PAYMENT (FJD)	DATE OF PAYMENT	EXEMPT FROM WITHHOLDING TAX?	EXEMPTION REASON
		Contract for se	0.00	DD/MM/YYYY	Yes	Recipient is an
TOTAL			0.00			

ADD NEW
+

CONFIRM

PREVIOUS STEP
ADD NOTES
SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2023 - Form Number: SD10000005/01 Bula Kim

NET LOSS FROM VENTURE, CONCERN, PROFIT-MAKE UNDERTAKING OR SCHEME

DESCRIPTION OF VENTURE/CONCERN/PROFIT MAKING UNDERTAKING/SCHEME	GROSS PROCEEDS (FJD)	EXPENDITURE/LOSSES INCURRED (FJD)	NET LOSS (FJD)
	0.00	0.00	
TOTAL		0.00	0.00

ADD NEW
+

CONFIRM

PREVIOUS STEP
ADD NOTES
SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) – Fiscal Year 2022 – Form Number 101000000501 Bula Kim

LOSS ON DISPOSAL OF AN ASSET HELD ON REVENUE ACCOUNT

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

ASSET DESCRIPTION	DATE OF PURCHASE	ORIGINAL COST	COST OF IMPROVEMENTS	DATE OF DISPOSAL	CONSIDERATION	NET LOSS (FJD)
	DD/MM/YYYY	0.00	0.00	DD/MM/YYYY	0.00	
TOTAL		0.00	0.00		0.00	0.00

ADD NEW

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) – Fiscal Year 2022 – Form Number 101000000501 Bula Kim

LOSS FROM DISPOSAL OF AN ASSET ACQUIRED FOR DISPOSAL AT A PROFIT

IMPORT FILE EXPORT FILE DOWNLOAD TEMPLATE

ASSET DESCRIPTION	DATE OF PURCHASE	ORIGINAL COST	COST OF IMPROVEMENTS	DATE OF DISPOSAL	CONSIDERATION	NET LOSS (FJD)
	DD/MM/YYYY	0.00	0.00	DD/MM/YYYY	0.00	
TOTAL		0.00	0.00		0.00	0.00

ADD NEW

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 10100000503 Bula Kim

CAPITAL EXPENDITURE INCURRED IN RESPECT OF AN EXISTING BUSINESS IN VANUA LEVU

EXISTING BUILDING ON WHICH CAPITAL EXPENDITURE WAS INCURRED	FULL ADDRESS OF THE LOCATION OF THE ASSET	DATE EXPENDITURE WAS INCURRED	AMOUNT OF CAPITAL EXPENDITURE (EXCL. THE COST OF LABOUR) (FJD)
		DD/MM/YYYY	0.00
TOTAL			0.00

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 10100000504 Bula Kim

INVESTMENT AND REINVESTMENT IN FOOD PROCESSING, AGRICULTURE PROCESSING, FISHERIES OR FORESTRY BUSINESS

TYPE OF BUSINESS	TYPE OF INVESTMENT/REINVESTMENT ASSET	DATE	AMOUNT OF INVESTMENT/REINVESTMENT (FJD)
Agricultural processing		DD/MM/YYYY	0.00
TOTAL			0.00

ADD NEW +

PREVIOUS STEP CONFIRM ADD NOTES SAVE

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

TIN OF LISTED COMPANY	NAME OF LISTED COMPANY	GROSS AMOUNT OF GAIN (FJD)
2900090932	NON IND ENTITY PTE LTD.	0.00
TOTAL		0.00

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

NAME OF INSTRUMENT ISSUING AUTHORITY	AMOUNT OF INTEREST (FJD)	DATE OF RECEIPT
	0.00	DD/MM/YYYY
TOTAL		0.00

ADD NEW +

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

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.

TYPE OF CONCESSION	APPROVAL NUMBER	AMOUNT (FJD)
No data		
TOTAL		0.00

CONFIRM

PREVIOUS STEP ADD NOTES SAVE

Other Allowable Deductions

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

DESCRIPTION OF OTHER ALLOWABLE DEDUCTIONS	AMOUNT
	0.00
TOTAL	0.00

ADD NEW

CONFIRM

PREVIOUS STEP

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.

DESCRIPTION	AMOUNT (FJD)
Net Profit Before Tax	300.00
Add: Non-Allowable Deductions	0.00
Less: Allowable Deductions	0.00
Taxable Business Income/ Loss Current Year - Domestic	300.00
Taxable Business Income Loss Current Year - Foreign	0.00
Domestic Losses Brought Forward From Previous Years (FJD)	0.00
Foreign Losses Brought Forward From Previous Years (FJD)	0.00
Domestic Loss To Be Carried Forward	0.00
Foreign Loss To Be Carried Forward	0.00

CONTINUE TO NEXT STEP: "SUMMARY"

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 10100009591

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)	NRWT (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)	NRWT (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

→

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.

The screenshot shows the 'Declaration' section of the FRCS online portal. At the top, the header includes the FRCS logo, the text 'Personal Income Tax Return (PIT) - Fiscal Year 2022 - Form Number 101000009591', and the user's name 'Bula Kim'. Below the header is a progress bar with icons for 'GENERAL SCHEDULE', 'FINANCIAL STATEMENTS', 'NON-ALLOWABLE DEDUCTION', 'ALLOWABLE DEDUCTIONS', 'BUSINESS INCOME SUMMARY', 'SUMMARY', and 'DECLARATION'. The 'DECLARATION' step is currently active. The main content area displays the taxpayer's details: 'Full Name: Ms. Kim Jong-Un' and 'Lodgement Date: 01/03/2023'. Below this is a 'General Attachment' section with an 'UPLOAD DOCUMENT' button. A red arrow points to the 'SUBMIT' button at the bottom right. A checkbox is checked, indicating the taxpayer's declaration. The text below the checkbox states: 'I/We declare that this is the correct assessment of my/the Income Tax liability for the period. IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.'

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.

The screenshot shows the 'DONE!' confirmation screen in the FRCS online portal. The header includes the FRCS logo, the text 'Bula SPARK MOTORS SPARE PARTS', and the user's name 'Bula Kim'. The main content area features a large blue circular graphic with a geometric pattern. Inside the circle, the text reads: 'DONE! Confirmation has been emailed to the taxpayer's registered email address. Please quote the reference number 101000006415 when making payment to FRCS or to the bank.' Below the text are two icons: a checkmark and a document. The bottom of the screen has a blue decorative bar.

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.