



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service (TPOS) User Guide



**Personal Income Tax – Business Nil Filing
(Tax Payer)**

Version: 1

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Table of Contents

Logging in to TPOS	3
Instructions	5
Income	7
Upload Documents	7
Summary	8
Declaration	9
Browser Compatibility	10



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

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

Basic Information

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-B online form. This document explains (PIT-B) online nil filing.

Initial filing are self-assessed returns which means that return will be automatically processed and posted to your account. Amendment of returns will go through an approval process.

Logging in to TPOS

When you go to our website www.frcs.org.fj, you will see a link to the TPOS portal. When you click on the link, you will be directed to the portal or visit <https://tpos.frcs.org.fj/taxpayerportal>.





Personal Income Tax (Form B) Nil Tax Filing (Taxpayer) – Login

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

The login page features the Fiji Revenue and Customs Service logo at the top. Below it is a 'Log In' link with a user icon. There are two input fields: 'User ID' with the value 'THOMAS2022' and 'Password' with masked characters. Both fields have a red arrow pointing to them and a help icon. Below the fields is a 'LOG IN' button. Underneath the button are links for 'Forgot your Password?' (with a 'Click here' link) and 'Help'. At the bottom, there is a 'New User?' link with a plus icon and a 'SIGN UP' button.

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

The dashboard shows a sidebar on the left with user information: 'Ratu August', '+6798882228', 'MBOLA@FRCS.ORG.FJ', 'TIN: 2900084021', and 'Issue Date: 10/06/2022'. Below this is a list of menu items: 'Personal Details', 'ID Details', 'Occupation Details', 'Relationships', 'Mailing Address', and 'Bank Details'. The main area contains a grid of ten tiles: 'FILING OBLIGATIONS' (with a red arrow pointing to it), 'FORMS IN PROGRESS', 'FORMS SUBMITTED', 'PAYMENT OBLIGATIONS', 'CORRESPONDENCE', 'REQUESTS', 'CHANGE OF CIRCUMSTANCES', 'EMPLOYEE ADMINISTRATION', 'ENGAGEMENT OF TAX AGENT', and 'DEREGISTER'.



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

Tax Return	Period	Due Date	Status
Personal Income Tax Return (PIT)	Fiscal Year 2017	29/03/2018	Overdue
Personal Income Tax Return (PIT)	Fiscal Year 2018	29/03/2019	Overdue
Personal Income Tax Return (PIT)	Fiscal Year 2019	31/03/2020	Overdue
Personal Income Tax Return (PIT)	Fiscal Year 2020	31/03/2021	Overdue
Personal Income Tax Return (PIT)	Fiscal Year 2021	31/03/2022	Overdue

You will be navigated to a screen showing a set of instructions. In order to proceed, you must tick the **"checkbox"** to indicate that you have read and understood the instructions.

Instructions

On clicking **"Continue to Next Step"**, you will be navigated to **"DETERMINATION OF RESIDENCY STATUS"** section.



Determination of Residency Status

You are required to select your residency from your drop down. A resident is someone who lives in Fiji or has a permanent home in Fiji or is present in Fiji for more than 183 days.

DETERMINATION OF RESIDENCE STATUS

Residency Status*

Resident

Resident

Non-resident

REPORTED PAYE WITHHOLDINGS*

On clicking **"Continue to Next Step"**, you will be navigated to **"REPORTED PAYE WITHHOLDINGS"** section.

Reported PAYE Withholding

Primary Employment income will be displayed as zero.

REPORTED PAYE WITHHOLDINGS

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	BONUS AND OVERTIME PAYMENT	REDUNDANCY PAYMENT	LUMP SUM PAYMENT	REDUNDANCY PAYMENT EXEMPTIONS	LUMP SUM PAYMENT EXEMPTIONS	INCOME TAX
No data									
SUB TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CONTINUE TO NEXT STEP : "ADDITIONAL EMPLOYMENT INCOME"

On clicking **"Continue to Next Step"**, you will be navigated to **"ADDITIONAL EMPLOYMENT INCOME"** section.



Additional Employment Income

You will be required to enter digit '0' for **Total Lump Sum Payment Exemption**, **Total Redundancy Payment** and **Total Redundancy Payment Exemption** fields.

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	INCOME TAX PAID	SRT PAID	ECAL PAID
No data						
TOTAL		0.00	0.00	0.00	0.00	0.00

[ADD NEW](#) [+](#)

DESCRIPTION	AMOUNT (FJD)
Total Lump Sum Payment Exemption	0.00
Total Redundancy Payment	0.00
Total Redundancy Payment Exemption	0.00

You are then required to move to **"Upload Document"** section. You are required to click on **"Continue to Next Step"** on **"Interest Income"**, **"Dividend"**, **"Foreign Income"**, **"Other Income"**, **"Business Income"**, **"Other Information"** and **"General Schedules"** sections.

Upload Documents

It is mandatory for you to upload your financial statements. Please note the format & size of the attachment.

ATTACHMENTS

Financial Statements* Please attach Financial Statements. Format: PDF, JPEG, JPG, PNG Size: Max of 25MB.

[→ UPLOAD DOCUMENT](#)

[→ CONTINUE TO NEXT STEP : "SUMMARY"](#)

If you do not upload your financial statement(s), the system will not allow you to proceed to other sections and an error message will be displayed as shown below:

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return

[View Messages](#)

Please add attachment for Financial Statements

79%

[SUMMARY](#) [DECLARATION](#)

ATTACHMENTS



After uploading your financial statement, you are required to click on **"Continue to Next Step"** and you will be navigated to **"Summary"** section.

Summary

You will be able to view that you will not be paying any taxes.

SUMMARY

CHARGEABLE INCOME SUBTOTALS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)
Employment	0.00	0.00	0.00		
Dividend					0.00
Interest				0.00	
Foreign Income	0.00	0.00	0.00		
Other	0.00	0.00	0.00		
Trust/Estate/Partnership	0.00	0.00	0.00		
Business	0.00	0.00	0.00		
Sub Total	0.00	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 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	0.00	0.00	0.00



LATE LODGEMENT PENALTY

Penalty (\$1 Per Day)	0.00
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TOTAL LIABILITY	TOTAL PENALTY	TOTAL PAYABLE	CREDITS AVAILABLE	NET PAYABLE
0.00	0.00	0.00	0.00	0.00

** DOES NOT INCLUDE LATE PAYMENT PENALTIES. LATE PAYMENT PENALTIES WILL APPLY IN ACCORDANCE WITH THE TAX ADMINISTRATION ACT 2009, IF PAYMENT IS MADE AFTER DUE DATE.

→ [CONTINUE TO NEXT STEP : "DECLARATION"](#)

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

Declaration

On the **"Declaration"** page, you must agree to the declaration by ticking the **"checkbox"** in order to be able to submit the request.

Full Name: Mr. RATU AUGUST
Lodgement Date: 18/08/2022

General Attachment

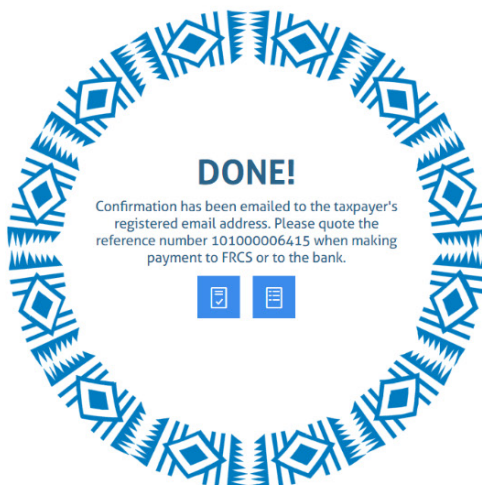
[UPLOAD DOCUMENT](#)

☒ I declare that this is the correct assessment of my Income Tax liability for the period.

IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

[PREVIOUS STEP](#)[SUBMIT](#)[ADD NOTES](#)[SAVE](#)

On clicking **"Submit"**, you will be navigated to the **"Acknowledgement"** page, where you can download confirmation of your submission. Confirmation of submission will be emailed to your registered email address.



You may download the acknowledgement letter using this icon  or file another return using this icon 

In case you are facing any problems with the described processing steps or you have specific queries related to your particular circumstances that might deviate from the descriptions herein, please do not hesitate to call:

 **1326** or send an email to  **info@frcs.org.fj** and/or  **tpos@frcs.org.fj**.
FRCS will be happy to assist you.

Browser Compatibility

TPOS works best on [Google Chrome](#). It will also work on other popular web browsers except for Internet Explorer. You must also have [JavaScript](#) enabled in your browser. For the best user experience, we advise you to keep your browser updated to the latest available version.