



**FIJI REVENUE AND
CUSTOMS SERVICE**

Taxpayer Online Service (TPOS) User Guide



**Personal Income Tax –Salary & Wages
(Tax Payer)**

Version: 1

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Table of Contents

Logging in to TPOS	3
Instructions	5
Income	7
Summary	11
Declaration	12
Browser Compatibility	13



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). If you derive more than one employment income, then you are required to file form S return. You are also to file form S return if you derive single employment income but your employer is not registered for PAYE such as local employee(s) of some International Organisations and Diplomatic Missions. This document explains PIT-S online 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 (PIT-S) 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 obligation 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.

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Filing Obligations

Personal Income Tax | Select period | Select status | Sort by:

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	Filed
Personal Income Tax Return (PIT)	Fiscal Year 2021	31/03/2022	Overdue

If your filing obligation does not appear above, create the obligation here.

Select tax return | Select year | CREATE

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

Instructions

FIJI REVENUE AND CUSTOMS SERVICE | Personal Income Tax Return (PIT) - Fiscal Year 2020 - Form Number 101000004692

0%

INSTRUCTIONS | DETERMINATION OF RESIDENCE STATUS | REPORTED PAYE WITHOLDINGS | ADDITIONAL EMPLOYMENT INCOME | INTEREST INCOME | DIVIDEND

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING:

- The information required on your Income Tax Return have been customized based on your circumstances.
- 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.

CONTINUE TO NEXT STEP: "DETERMINATION OF RESIDENCE STATUS"

ADD NOTES

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.

FIJI REVENUE AND CUSTOMS SERVICE Personal Income Tax Return (PIT) - Fiscal Year 2020 - Form Number 101000004692 Bula THOMAS

7%

INSTRUCTIONS DETERMINATION OF RESIDENCE STATUS REPORTED PAYE WITHHOLDINGS ADDITIONAL EMPLOYMENT INCOME INTEREST INCOME DIVIDEND

DETERMINATION OF RESIDENCE STATUS

Residency Status*

Resident

Resident

Non-resident

REPORTED PAYE WITHHOLDINGS*

PREVIOUS STEP ADD NOTES

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



Reported PAYE Withholding

You will be able to view your PAYE taxes filed by your employer(s). If your employer is not registered for PAYE, then this section will appear blank.

INSTRUCTIONS

DETERMINATION OF RESIDENCE STATUS

REPORTED PAYE WITHHOLDINGS

ADDITIONAL EMPLOYMENT INCOME

INTEREST INCOME

DIVIDEND

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
2900033906	GOLDEN TRAIING	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL		10,000.00	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

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

Additional Employment Income

If you earn income from multiple employers, you are required to click on **"ADD NEW"** tab and enter the TIN of Employer, Normal Pay, Income Tax Paid, SRT and ECAL if applicable. Employer Name will be auto-populated. You can add more rows by clicking on **"ADD NEW"** tab and delete by using this  icon. It is **mandatory** for you to attach your document using this  icon. If you enter amount in Total Lump Sum Payment Exemption, Total Redundancy and Total Redundancy Payment Exemption then it is **mandatory** for you to attach document(s). If you have NIL amounts then enter **"0"** to allow you to proceed to the next step.

INSTRUCTIONS

DETERMINATION OF RESIDENCE STATUS

REPORTED PAYE WITHHOLDINGS

ADDITIONAL EMPLOYMENT INCOME

INTEREST INCOME

DIVIDEND

FOREIGN INCOME

ADDITIONAL EMPLOYMENT INCOME

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	INCOME TAX PAID	SRT PAID	ECAL PAID
600015202	Fiji Sports Council	100,000.00	0.00	10,000.00	0.00	0.00
TOTAL		100,000.00	0.00	10,000.00	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	



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21%

INSTRUCTIONS DETERMINATION OF RESIDENCE STATUS REPORTED PAYE WITHHOLDINGS **ADDITIONAL EMPLOYMENT INCOME** INTEREST INCOME DIVIDEND FOREIGN INCOME

ADDITIONAL EMPLOYMENT INCOME

EMPLOYER TIN	EMPLOYER NAME	NORMAL PAY	DIRECTOR REMUNERATION	INCOME TAX PAID	SET PAID	ECAL PAID
600015202	Fiji Sports Council	100,000.00	0.00	10,000.00	0.00	0.00
TOTAL		100,000.00	0.00	10,000.00	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

→ CONTINUE TO NEXT STEP: "INTEREST INCOME"

PREVIOUS STEP ADD NOTES

On clicking **"Continue to Next Step"**, you will be navigated to **"INTEREST INCOME"** section. Please skip the next section if it does not apply to you.

Interest Income

You are required to click on **"ADD NEW"** tab and enter the TIN of Financial Institution, Gross Interest and Tax Deducted Amount. The system will auto-populate Name of the Financial Institution. It is **mandatory** to attach document(s) using this  icon if you enter amount. If you select **"No"** under exempted, then Total Taxable Amount will display **"Gross Amount"**.

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29%

DETERMINATION OF RESIDENCE STATUS REPORTED PAYE WITHHOLDINGS **ADDITIONAL EMPLOYMENT INCOME** **INTEREST INCOME** DIVIDEND FOREIGN INCOME OTHER INCOME

INTEREST INCOME

TIN OF FINANCIAL INSTITUTION	NAME OF FINANCIAL INSTITUTION	EXEMPTED	GROSS AMOUNT (FJD)	TAX DEDUCTED (FJD)
500263307	Australia & New Zealand Bankir	No	100.00	30.00
SUB TOTAL			100.00	30.00

ADD NEW +

Total Taxable Amount (FJD)	100.00
Total RIWT Liability (FJD)	0.00

→ CONTINUE TO NEXT STEP: "DIVIDEND"

PREVIOUS STEP ADD NOTES



On clicking **"Continue to Next Step"**, you will be navigated to **"DIVIDEND"** section. Please skip the next section if it does not apply to you.

Dividend

You are required to click on **"ADD NEW"** tab and enter the TIN of Payer, Gross Dividends and Tax Deducted Amount. The system will auto-populate Name of the Payer. If the payer does not have a TIN, you can enter their name which is **mandatory** and enter Gross Dividends and Tax Deducted Amount. It is **mandatory** to attach document(s) using this  icon if you enter amount. If you select **"Yes"** under exempted, then gross amount will not display in **"Total Taxable Amount"**. However, if you select **"No"** under exempted then Total Taxable Amount will display **"Gross Amount"**.

 **FIJI REVENUE AND
CUSTOMS SERVICE**

Personal Income Tax Return (PIT) - Fiscal Year 2020 - Form Number 101000004692

Bula THOMAS  



36%

DIVIDEND

TIN OF PAYER	PAYER'S NAME	EXEMPTED?	GROSS AMOUNT (FJD)	TAX DEDUCTED (FJD)	
500157101	Coca-Cola Amatil (Fiji) Pte Ltd	Yes	100.00	0.00	 
SUB TOTAL			100.00		

ADD NEW 

Total Taxable Amount

 CONTINUE TO NEXT STEP : "FOREIGN INCOME"

PREVIOUS STEP

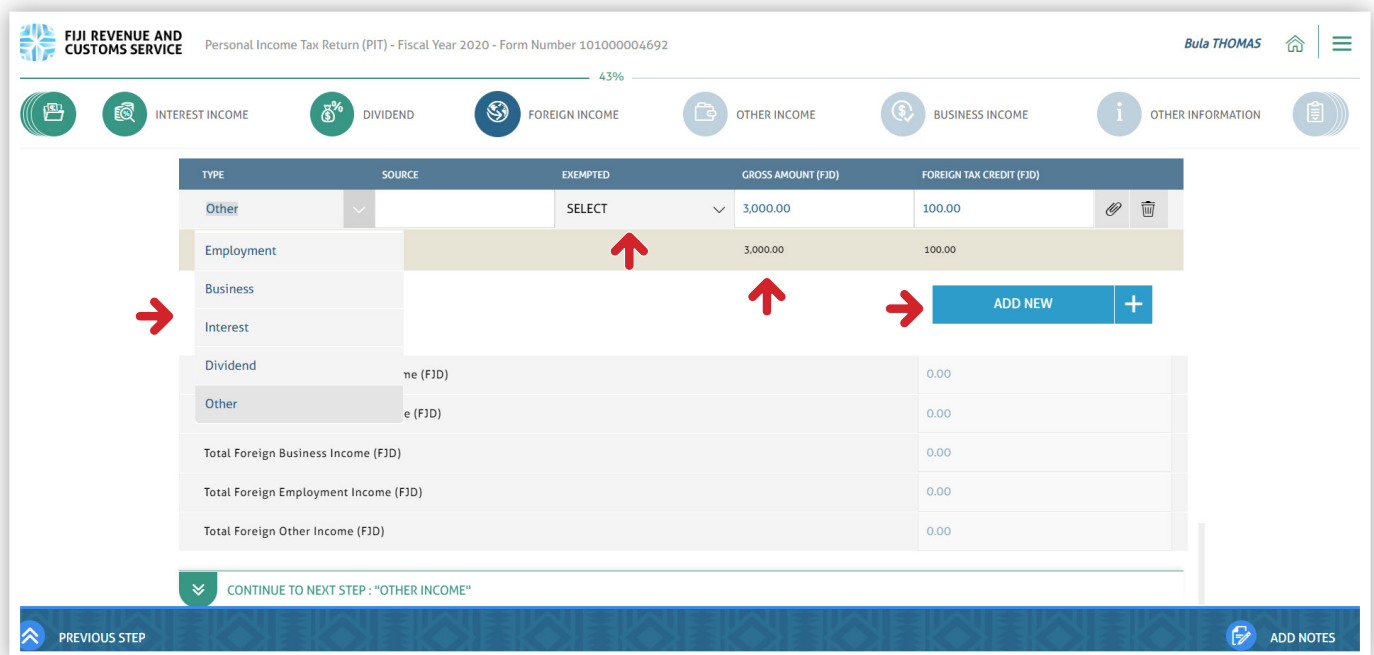
ADD NOTES

On clicking **"Continue to Next Step"**, you will be navigated to **"FOREIGN INCOME"** section. Please skip the next section if it does not apply to you.



Foreign Income

You are required to click on **"ADD NEW"** tab and select **"Type"** of Foreign Income, enter **"Source"** (optional field), select whether income is **"Exempted"**, enter **"Gross Amount"** and **"Foreign Tax Credit"** amount. (**Mandatory** to attach document(s) using this  icon if you enter amount).



TYPE	SOURCE	EXEMPTED	GROSS AMOUNT (FJD)	FOREIGN TAX CREDIT (FJD)
Other		SELECT	3,000.00	100.00
Employment			3,000.00	100.00
Business				
Interest				
Dividend				
Other				
Total Foreign Business Income (FJD)				0.00
Total Foreign Employment Income (FJD)				0.00
Total Foreign Other Income (FJD)				0.00

CONTINUE TO NEXT STEP: "OTHER INCOME"

On clicking **"Continue to Next Step"**, you will be navigated to **"OTHER INCOME"** section. Please skip the next section if it does not apply to you.

Other Income

You may enter the lines applicable to you. Please note that it is **mandatory** to attach document(s) using this  icon if you enter amounts in Employee Share Scheme Deduction and Pension Income Exemption.



DESCRIPTION	AMOUNT (FJD)
Employee Share Scheme Benefit (FJD)	0.00
Employee Share Scheme Deduction (FJD)	0.00
Pension Income (FJD)	0.00
Pension Income Exemption (FJD)	0.00
Cash Benefit (FJD)	10.00
Other Income (FJD)	10.00
Other Income SRT/ECAL Exempted (FJD)	0.00

CONTINUE TO NEXT STEP: "BUSINESS INCOME"

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



Summary

You will be able to view if you have a payable or refund.

SUMMARY

CHARGEABLE INCOME SUBTOTALS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)
Employment	110,000.00	110,000.00	110,000.00		
Dividend					0.00
Interest				100.00	
Foreign Income	0.00	0.00	0.00		
Other	20.00	20.00	20.00		
Trust/Estate/Partnership	134,000.00	134,000.00	134,000.00		
Business	6,340.00	6,340.00	6,340.00		
Sub Total	250,360.00	250,360.00	250,360.00	100.00	0.00

TAX LIABILITIES

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)	RIWT (FJD)	DIVIDEND (FJD)
Tax Liability	50,072.00	0.00	0.00	10.00	0.00

TAX CREDITS

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)
Withholding From PAYE	10,000.00	0.00	0.00
Withholding From PT	1,300.00		
Withholding From RIWT	30.00		
Withholding From Other	0.00		
Sub Total	11,330.00	0.00	0.00

FOREIGN TAX CREDIT

DESCRIPTION	INCOME TAX (FJD)
Foreign Tax Rate (%)	0.00
Allowable Foreign Tax Credit	12,000.00

TOTAL LIABILITY

DESCRIPTION	INCOME TAX (FJD)	SRT (FJD)	ECAL (FJD)
Total Liability	26,752.00	0.00	0.00

LATE LODGEMENT PENALTY

Penalty (20% Of Tax Payable)	5,350.40
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TOTAL LIABILITY	TOTAL PENALTY	TOTAL PAYABLE	CREDITS AVAILABLE	NET PAYABLE
26,752.00	5,350.40	32,102.70	0.00	32,102.70



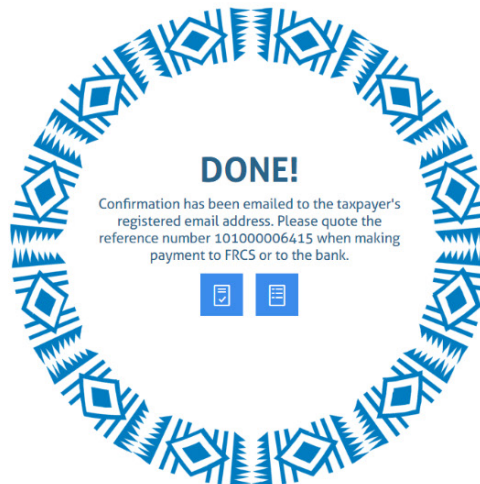
On clicking **"Continue to Next Step"**, you will be navigated to **"DECLARATION"** section.

Declaration

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

The screenshot shows the 'DECLARATION' section of the portal. At the top, there is a navigation bar with icons for various income types: ADDITIONAL EMPLOYMENT INCOME, INTEREST INCOME, DIVIDEND, FOREIGN INCOME, OTHER INCOME, SUMMARY, and DECLARATION (which is highlighted). Below the navigation bar, the user's details are displayed: 'Full Name: Mr. METODIJ GRATIAN' and 'Lodgement Date: 24/08/2022'. A section titled 'General Attachment' contains an 'UPLOAD DOCUMENT' button with a question mark icon. Below this, there is a checkbox that is checked, followed by the text: 'I declare that this is the correct assessment of my Income Tax liability for the period.' and 'IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.' At the bottom of the page, there is a blue bar with a 'PREVIOUS STEP' button, a red arrow pointing right, a green 'SUBMIT' button, and 'ADD NOTES' and 'SAVE' buttons.

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.