



PROMOTER REGISTRATION ON THE TAXPAYER ONLINE SERVICES

Any person promoting local and/or overseas performers or artists including musicians, bands or dance troupes, who wish to organise an event in Fiji needs to register each of these events in advance with the Fiji Revenue and Customs Service (FRCS).

Previously the promoter registered manually with FRCS, however, towards the end of May 2021, application for promoter registration can be done electronically through the Taxpayer Online Services. The Promoter registration process is the latest addition to the FRCS's online services.

In this week's Tax Talk, we will focus on the digital process of promoter registration on the Taxpayer Online Services. In our next Tax Talk, we will discuss the filing of Environment and Climate Adaptation Levy (ECAL) by Promoters on the Taxpayer Online Services.

It is important to note that if the gross revenue generated through the sales of event tickets to the Fijian public by the promoter exceeds FJD 3 million, the promoter as the accountable person becomes liable to register and file a tax return for the purpose of Environment and Climate Adaptation Levy- Prescribed Services.

In addition to the above, while registering, if the promoter declares revenue in excess of FJD 3 million, the online system will automatically register the promoter for Environment and Climate Adaptation Levy and create a one-off filing obligation for Environment and Climate Adaptation Levy return. The promoters must file their Personal Income Tax (PIT) or Corporate Income Tax (CIT) returns.

How Promoters can register on the Taxpayer Online Services

Outlined below are important information relating to Promoters Registration on Taxpayer Online Services to help understand the new digital processes better.

1. Log In

The first step for registration by promoters is to log on and access the Taxpayer Online Services through this link <https://tpos.frcs.org.fj/taxpayerportal#/Logon> with the username and password. Those who have not signed up for the Taxpayer Online Services can click on this for information on how to sign up on the Taxpayer Online Services - <https://www.youtube.com/watch?v=3OLHhx-2SpE>. Once in the system, the taxpayer needs to navigate to the taxpayer dashboard and access the "Requests" tile and click on the "Promoters Registration" tile.

2. Instructions

This is a very important step on the Taxpayer Online Services which provides instructions of the respective process. All taxpayers need to read the instructions and confirm that they have read and understood the instructions by clicking on the checkbox provided. The system will not allow to proceed further unless the checkbox is ticked. Some of the important instructions for Promoters Registration to be noted are:

- Ensuring to provide and enter all the mandatory information in each section of the online registration.
- Ensure to provide accurate information with your application.
- Upload all the relevant supporting documents.
- Providing false and misleading information to FRCS is an offense.

To proceed further the checkbox on the declaration has to be ticked.

3. Event Details

The mandatory details required for the events details include the following:

- The start date of the event (this needs to be the current date or future date up to 6 months)
- The end date of the event (this needs to be maximum of 30 consecutive days from the show start date)
- Expected gross proceeds from the event. If the expected gross proceeds is more than FJD 3 million then filing obligation of on off Environment and Climate Adaptation Levy – Prescribed Services will be created.
- Further details of the event such as the date of the event, city where the event will take place and the venue of the event needs to be provided.

4. Sponsor Details

Mandatory details required for sponsor details include:

- Provide the Taxpayer Identification Number of the sponsor. The name will be auto-populated by the Taxpayer Online Services once the Taxpayer Identification Number is entered.
- Provide details of each performer (e.g. name) and the gross amount payable to each performer.
- Attach all supporting documents

5. Declaration

Non-Individual taxpayers (businesses, companies) needs to provide their Taxpayer Identification Number and the designation of the person who is registering for Promoters Registration.

Individual taxpayers do not require to enter their Taxpayer Identification Number and designation.

General notes can also be added here to provide further information.

The taxpayer needs to declare that information provided in the application is true and correct. It is important to note that the return can only be submitted after the declaration is completed.

We encourage use of online services and payments

We urge all taxpayers to use the Taxpayer Online Service to lodge tax return due and make online payments. The online services provide many benefits including 24 hours a day, 7 days a week service, improved client service through greater flexibility, cost savings, less paper waste and the convenience of accessing the FRCS from anywhere you like.

The imminent threat posed by the evolving COVID-19 pandemic and the national health restrictions pertaining movement and Containment Zones placed by the Ministry of Health and Medical Services makes our online services a safer choice of conducting business with FRCS through our digital platforms available. Taxpayers can simply log on

<http://mytpos.fracs.org.fj> to the Taxpayer Online Services and access our services. Customs Agent and Traders are also urged to use the prepayment account (PPD) and online payment facility for the payment of Customs Duties.

Education and Awareness

FRCS has developed a number of education and awareness materials on the online processes of the various tax types to support taxpayers through the new transition. These education materials can be accessed from the FRCS website <https://www.fracs.org.fj/our-services/taxpayer-online-service-tpos/webinarsessions/> and <https://www.fracs.org.fj/our-services/taxpayer-online-service-tpos/tpostutorial-videos/> and <https://www.fracs.org.fj/podcast/>. The user manuals are available on <https://www.fracs.org.fj/our-services/taxpayer-online-service-tpos/users-guide/>.

FRCS encourages all taxpayers to access the online services and to use it for efficient tax services and ease of compliance.

For any queries or issues related to TPOS, please contact us on 1326 or email tpos@fracs.org.fj or info@fracs.org.fj.