



TAX TALK



Temporary Release to Travel Abroad for Students on Tertiary Scholarship and Loans

Recipients of scholarships and loans from the Tertiary Scholarships and Loans Service (TSLs) under the Tertiary Scholarships and Loans Act 2014 (TSLA) will be able to access the student loan services on the Taxpayer Online Service (TPOS) when this feature is rolled out this month. In this week’s Tax Talk, we will discuss the online processes on the temporary release to travel abroad and what students need to be aware of once the process goes live.

What is a Controversial List?

For the purpose of student loan, it is a list that is maintained by the Fijian Immigration Department which includes names of students that have been granted a loan or scholarship with the TSLs. When a student’s name is placed on the Controversial List, the student is subject to travel restrictions to overseas. The travel restrictions remain in place unless the student loan/scholarship has been fully paid or served (i.e. permanent release issued) or when a temporary release is issued.

What is a Temporary Release to Travel Abroad?

It is a written notice (i.e. letter or email) issued by the Fiji Revenue and Customs Service (FRCS) to the Fijian Immigration Department to allow a student who has been placed under travel restriction to travel abroad for a specified period.

Temporary Release Vs Blanket Exemption?

Students have the option of applying for temporary release or blanket exemption depending on their reasons for travelling abroad. Temporary release is for a specified period with a start and end date. It is available to eligible students with an existing student loan regardless of whether they are employed or not.

However, blanket exemption allows students to apply once for a six month or 12- month period exemption. These frequent travels must be part of the student’s work in order for the blanket exemption to be granted.

Requirements for a Normal Temporary Vs Blanket Exemption

Normal Temporary Release	Blanket Exemption Temporary Release
Passport Bio-data page	Passport Bio-data page
E-ticket	Employment Contract
Travel Itinerary	Confirmation Letter from Employer
Evidence of Personal Security (if selecting Personal Security)	
Surety Document (if selecting Personal Security)	
Signed Travel Bond Form of Guarantor(s) (if selecting Guarantors)	
Photo ID of Guarantor (s) (if selecting Guarantors)	
Pay Slip(s) of Guarantor(s) (if selecting Guarantors)	
Bank Statement(s) (if selecting Guarantors)	

How do we apply for a Temporary Release on TPOS?

Students are encouraged to apply through TPOS through: (<https://tpos.fracs.org.fj/taxpayerportal/logon#/Logon>) in order to obtain a temporary release approval prior to travelling abroad. A temporary release can be accessed through the Request tile of the student's taxpayer portal. Students may also access the user manual on: (<https://www.fracs.org.fj/our-services/taxpayer-onlineservice-tpos/users-guide/>) should they have difficulties in making a request online. To access TPOS students must ensure that they have already Signed up to use the online portal.

Students are also encouraged to apply 5 days in advance before the day of travel to avoid delays at the point of departure.

Personal Security and Guarantors

When making a request for temporary release, a student is required to also provide details of either guarantors or personal security. Depending on the option taken the student must provide documentary evidence to support their application.

This is an important step when making a request for temporary release as students will need to guarantee that they have sufficient personal security or guarantors to cover their loan should applicant does not return.

Personal Security is the use of personal assets e.g. house, funds in bank accounts etc. to guarantee the payment of a student loan. The use of personal security confirms the student's ability to repay the loan themselves. This ensures that during the bond period if a student does not return, FRCS may use the security to recover the amount of loan of that student.

For personal security students must provide the following:

- Personal Security; and
- Surety Document

A **Guarantor** is legally bounded to pay the student loan if the travel loan agreement is breached. Guarantors are required only when a student intends to leave the country for a purpose during the term of his or her bond period.

For guarantors students must provide evidence such as:

- Signed Travel Bond form of the Guarantor(s);
- Photo ID of Guarantor(s); and
- Pay Slip(s) of the Guarantor(s); or
- Recent Bank Statement(s)

Once the details of guarantor(s) are entered into the tax system, their name(s) are also forwarded to Fijian Immigration Department to be included in the Controversial list. This means that guarantors are also required to apply for a temporary release (as long as they remain a guarantor) if they wish to travel abroad.

labelling a Temporary Release

An approved temporary release may be cancelled due to changes in the travel plans of a student. This is normal and may be requested when the need arises. For cancellation the student provides a reason and does not make changes to the details in the initial request however the student must ensure that a request is submitted on TPOS for FRCS to assess. Therefore, the cancellation request submitted to FRCS may be approved or rejected depending on FRCS's assessment.

Amending a Temporary Release

An approved temporary release may also be amended in the event the student needs to make changes to the travel details in the initial request. For a normal temporary release, students can easily make changes to the request based on their circumstance. Hence, it is important that students enter the relevant changes that needs to be captured for assessment. The amended request may be approved or rejected depending on the tax office's assessment. An approved blanket exemption may be cancelled but not amended.

Notification of Arrival

Students are required to notify FRCS once they have arrived in Fiji. This means that when a student has returned to Fiji, they must ensure that they inform FRCS immediately as failure to notify FRCS may lead to the implementation of recovery action. Hence, to notify FRCS, students must navigate to the Temporary Release History page where they must click the "Notify Return" icon for that travel request. The returning student must enter the return date and attach the Passport page with the return stamp before submitting it for FRCS to assess. FRCS assessment will determine whether the arrival is confirmed or if necessary recovery actions will commence.

For more information, please email us on info@frcs.orf.fj.