

**STEP BY STEP
INSTRUCTIONS
ON THE ROAD TO
FISCALIZATION
(VMS/EFD)**



www.frccs.org.fj

Why VMS/EFD?

The law is intended to:

- introduce fair competition between taxpayers in all sectors,
- help businesses improve its management,
- improve administrative procedures,
- crack down on tax evasion,
- increase investment in health, education, culture, sports, transport infrastructure and other public services.

Who and When?

FRCS will announce the Group of Businesses that need to implement Electronic Fiscal Devices (EFD). Since the law came into effect on 1 June 2017, 2 groups of businesses have been identified to implement EFDs.

(Group 1) February 28th, 2018	Supermarkets
	Pharmacies

(Group 2) June 30th, 2018	Hardware Companies
	Accounting Firms
	Medical Centers
	Travel Agencies
	Law Firms

Any taxpayer can voluntarily register to be compliant and not wait for the Industry to be gazetted.

How EFD actually works?

Once a sale is made, the accredited EFD¹ issues in printed or electronic form a fiscal invoice with digital signature. Whilst this process is ongoing, the EFD is also sending fiscal data to the FRCS system. Taxpayers and customers can scan the QR code on the receipt to verify it with the FRCS Receipt Verificator that is available on Google Playstore.

The entire process is very quick and should not affect printing of receipts for customers. You can check with your supplier or access the list of accredited POS/ESDC suppliers on our website to confirm if your POS model is accredited.

¹in relation to a POS or E-SDC, means accredited by the CEO under Tax Administration (Electronic Fiscal Device) Regulations 2017 article 8 or 9

Step 01

Request for Fiscalization

Go to the Internet and use our VMS Portal (register if not registered yet) to request fiscalization: <https://eservices.frca.org.fj/EFD>

The screenshot shows the 'FRCS Electronic Fiscal Device Accreditation' registration page. It has a dark blue header with the FRCS logo and navigation links: 'Individual Taxpayer Registration' and 'About Vat Monitoring System'. The main content area is white with a blue border. It starts with a heading 'Please choose which of the following applies to you:' and two radio button options: 'A Business from the VMS Industry (e.g. Supermarket, Pharmacy)' (selected) and 'A POS/ESDC Supplier'. Below this is a section for 'Business from the VMS Industry' with a sub-heading and a paragraph of instructions. A form contains fields for TIN (123456789), POS System Name (John Doe's Constructions), POS Supplier (FRCS), POS Supplier Phone (3243000), POS Supplier Email (info@frcs.org.fj), and Industry (Hardware). A green 'Submit' button is at the bottom.

Fill in all the necessary details. Submit and then proceed to
Figure 1

For accredited POS or ESDC vendors refer to our website:

<https://www.frcs.org.fj/our-services/vat-monitoring-system-vms/accredited-pos-esdc/>

Figure 1

If you are the authorized person, provide:

- your first and last name
- your business name
- your email address
- your phone number

You will be sent an invitation to enrol via the email address you provided.

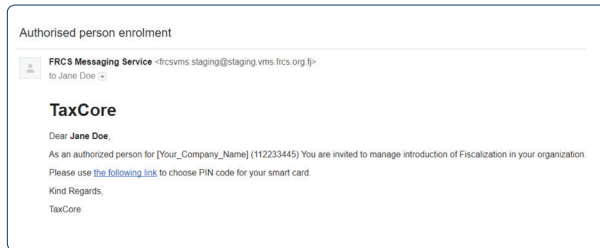
You are also welcome to visit our nearest Customer Service Centres for assistance.

The screenshot shows the 'Login Request Form' on the 'Réserve & Customs' website. It has a blue header with the logo and navigation links: 'Back to Login' and 'Click for User's Guide'. The form is divided into two tabs: 'Non Individual' (selected) and 'Individual'. It contains several input fields: 'Enter Validation Details' (TIN), 'Entity Name or Company Name', 'Authorized Officer Name Category' (with a note 'At least one correct field to pass validation'), 'Authorized Officer First Name', 'Authorized Last Name', 'Authorized Officer TIN', 'Authorized Officer Email Address', and 'Expiry date on Joint ID Card for Authorised Officer' (DD/MM/YYYY). There is a checkbox for 'Don't Have a FRCS/FNPF Joint ID Card?' and a checkbox for 'Request For Fiscalization (VMS)'. A green 'Submit' button is at the bottom. A small note at the very bottom says 'Call us on 324 3000 for further information'.

Step 02

Accept Invitation to Enrol

After validating information provided in Step 1, you will be sent an invitation to enrol via the email address you provided so ensure that your email address is correct on myINFO.



The hyperlink provided in the invitation email is meant for the authorized person to choose a PIN code.

Step 03

Produce administrative Secure Element (smart card)

Now that the enrolment process is complete, FRCS will produce your Secure Element (smart card).

You will receive the following email message.

FRCS VMS

Dear Jane Doe, Your personalization request has been approved.

Kind Regards,
FRCS VMS Team

Step 04

Collect your Smart Card

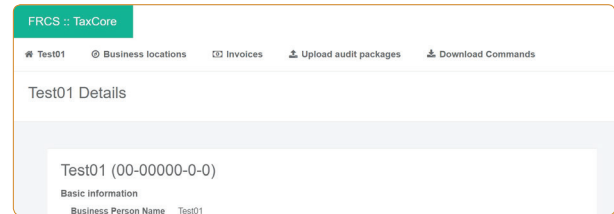
Collect your administrative Secure Element (smart card) at the nearest FRCS location designated during step 2.

FRCS will confirm your identity or your representative's identity at the time of Secure Element handover.

Step 05

Apply for additional POS Cards

Use your administrative Secure Element (smart card) to log on to the taxpayer portal and request additional POS smart card(s) or digital certificate file(s), which are POS model dependent (consult your suppliers or FRCS for details).



Access the **User Manual for Taxpayer Portal** to learn how to navigate through the portal. You can download the manual at [this link](https://www.frcs.org.fj/wp-content/uploads/2018/02/User-Manual-for-Taxpayer-Portal-v.1.11.pdf)

<https://www.frcs.org.fj/wp-content/uploads/2018/02/User-Manual-for-Taxpayer-Portal-v.1.11.pdf>

Step 06

Operate your EFD

Once you receive your POS cards or file, use it to activate your EFD in accordance with your POS supplier's manual.

Congratulations! you are now complying with the EFD regulation to operate an EFD.

Our Branch Locations

Suva Office

Revenue & Customs Service Complex,
Lot 1 Corner of Queen Elizabeth Drive
& Ratu Sukuna Road, Nasese, Suva
Phone: (+679) 3243000
Fax: (+679) 3315537

Nausori Office

FDB Building,
Main st, Nausori.
Phone: (+679) 347 7067
Fax: (+679) 347 7064

Nausori Airport

Ground Floor,
Nausori Airport, Nausori
Phone: (+679) 347 8299

Nadi Airport

Level 1, Airport Central Plaza Building
Namaka (directly above BSP Namaka Branch),
Nadi.
Phone: (+679) 6734300
Fax: (+679) 6725390

Lautoka Office

19 Tavewa Avenue,
Lautoka.
Phone: (+679) 6626600
Fax: (+679) 6660570, (+679) 6650473

Labasa Office

1st Floor Ratu Raobe Building,
Corner of Nanuku & Jaduram Street,
Labasa.
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Fax: (+679) 8812354

Savusavu Office

Main Street,
Savusavu.
Phone: (+679) 8850727
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Levuka Office

Beach Street,
Levuka.
Phone: (+679) 3440888
Fax: (+679) 3440425

Rakiraki Office

Ground Floor, FDB Building,
Main St, Rakiraki Town.
Phone: (+679) 662 6715

Sigatoka Office

FDB Building, Ground Floor,
Vunasatu Rd,
Sigatoka.
Phone: (+679) 6626603

Ba Office

Second Floor,
Koronubu House,
Ba Town
Phone: (+679) 662 6726



**For more information call our hotline 1326 | 7am-6pm
or Email info@frcs.org.fj**

