



## Tax Talk - Electronic Payment Facility

As the Fiji Revenue & Customs Service improves its service delivery and embarks on a world class journey, it is important that individuals and non-individuals get the necessary assistance they require to ensure maximum compliance. In this week's article we will look at the electronic payment facility that is also made available by FRCS as an option to individuals and businesses for payment of taxes.

It is important that taxpayers make timely and correct tax and customs payments to avoid penalties. In light of this the Fiji Revenue & Customs Service wishes to remind its customers that they can use Online/Internet banking through ANZ, BSP or Westpac Bank for payment of taxes.

### Online/Bill Pay - Payment Facility

The online or bill pay facility basically is a system whereby customers are able to easily make FRCS payments through bank transfers without having to visit FRCS premises to stand in lines to make payments.

However, FRCS wants to advise its customers that, to be able to use this facility, customers need to:

1. Register for internet banking with their respective banks and have access to FRCS online/bill pay - payment facility.
2. Do online payment transfers from their bank accounts to respective FRCS bank accounts at ANZ, WBC and BSP. Customs payments can also be done with HFC bank.
3. Follow **a standard format** while remitting payments online so that payments can be identified and receipted correctly. (The format can be requested on e-mail from [suvairdespatch@frcs.org.fj](mailto:suvairdespatch@frcs.org.fj)).
4. Enter **mandatory TIN details** in the reference field of the banks bill payment interface. This will ensure that payments are remitted, identified and receipted in a timely manner and the receipts are forwarded to customers as proof of payment.
5. Forward a copy of payment advice slip generated by the bank's bill pay/online payment interface to [suvairdespatch@frcs.org.fj](mailto:suvairdespatch@frcs.org.fj) as proof of payment transfers. This needs to be e-mailed immediately so that payments could be identified from FRCS bank statements and receipted accordingly.

6. Receive an original FRCS receipt showing details of payments made to FRCS bank accounts within 2 working days from the date of transfer. If receipts are not received in time please refer all queries to [suvenirsdespatch@frca.org.fj](mailto:suvenirsdespatch@frca.org.fj) or call 3243000 ext. 3803, 3804, and 3805.

### Bank Accounts for Online Payments

The following FRCS account numbers are to be used by customers when making online bill payments and Telegraphic Transfers. Customers can use the internet banking platform to make tax and custom payments either through ANZ, BSP or Westpac Bank.

Tax Type	Westpac Account No
Value Added Tax	9802691312
PAYE	9802691346
Provisional Tax	9802691353
Withholding Tax	9802691361
Vat Reverse Charge	9802691387
Other(ECAL,SRT,FBT,DIVIDEND,TRANSITIONAL TAX)	9802691395
Income Tax	9802691403
Service Turnover Tax	9802691411
Departure Tax	9803044800
<b>ANZ (for online TAX payments only)</b>	7347548
<b>BSP (for online TAX payments only)</b>	7864781

Customers are required to use the following swift codes when making tax and customs payments through telegraphic transfers.

Bank	Swift Code	Bank Account Number	Payment Particulars
ANZ	ANZBFJFX BSB 010890	7347548	For Tax payments only
ANZ	ANZBFJFX BSB 010890	7347366	For Customs payments only
BSP	BOSPFJFJ	7864781	For tax payments only
WBC	WPACFJFX BSB - 039-001	Account Number can be selected as per the required payment from the above listing	For Tax and Customs payments

### Payment Reference Format

Customers must register for Internet banking with their respective banks to use the Bill Pay system. It is CRITICAL and is a MUST to use the reference format stated below as this will ensure that your payments are correctly receipted under the correct tax in FRCS.

Type of Tax	Reference Number Format	Example
Value Added Tax	TIN +Tax Code+ Tax Year + Tax Month	123456789 +11+ 2017 + 08
PAYE	TIN +Tax Code + Branch No + Account Code + Tax Year + Tax Month where <u>Account Code can be 90 (normal payment),91 (short/arrears payment)</u>	123456789+02+99+90+2017+08
Provisional Tax (Sole traders only)	TIN +Tax Code+ Account Code+ Tax Year	123456789+01+92+2017
Provisional Tax (5%) Contractors (Tin used will be of the company withholding the tax/ making payments)	TIN +Tax Code + Branch No + Account Code + Tax Year + Tax Month where <u>Account Code can be 90 (normal payment),91 (short/arrears payment)</u>	123456789+03+99+90+2017+08
Withholding Tax	TIN +Tax Code+ Tax Year + Tax Month	123456789+05+2017+08
VAT Reverse Charge	TIN + Tax Code + Tax Year	123456789+09+2017
Income Tax	TIN + Tax Code+ Account Code + Tax Year	123456789+01+90+2017
Advance Tax	TIN + Tax Code+ Account Code + Tax Year	123456789+01+95+2017
Service Turnover Tax	TIN + Tax Code+ Branch No. + Tax Year + Tax Month	123456789+12+99+2017+08
Departure Tax	TIN + Tax Year + Tax Month	123456789+2017+08
Other	Dividend Tax 04 + TIN + Year	04+123456789+Year
	Transitional Tax Tax Code +Tin+Year	29+123456789+ Year
	Fringe Benefit Tax Tax Code +Tin + Branch No + Year + Month	26+123456789+99+2017+08
	ECAL Individuals Tax Code + Tin+ Year + Month	31+123456789+2017+08
	ECAL-Prescribed Services Tax Code + Tin + Year + Month	27+123456789+2017+08
	ECAL- Plastic Bags Tax Code + Tin + Year + Month	32+123456789+2017+08
	ECAL - Superyacht Tax Code + TIN + YEAR +Month	33+123456789+2017+08
	Gambling Turnover Tax 08 + TIN + Account Code + Tax Year + Tax	08+123456789+91+2017

	Month	
	where Account Code can be 91	

### **Unidentified Payments**

The Fiji Revenue & Customs Service continues to receive payments without proper details through Trans Active Banking and Direct deposits. These are unreconciled payments received by FRCS and is due to incorrect TIN's, tax codes, tax year, tax month, branch codes etc. Customers are reminded that it is mandatory for them to provide TIN details in the reference field of the Bank's internet banking/payment interface. In the narration/payment details field the standard format provided needs to be used so that payment could be allocated to correct tax type and correct period.

Customers who have made online payments and have not received an official FRCS receipt should immediately contact FRCS so that unreconciled payments are receipted correctly. The tax accounts would be appropriately credited from the money sustained in FRCS Suspense Account.

### **Due Date for Payments**

The Fiji Revenue & Customs Service encourages customers to be more vigilant on their payment and lodgment obligations as the month end draws nearer. Whilst individuals and non-individuals continue to make payments on time it is unfortunate to also note that others however, continue to disregard the law by not making timely payments. This is truly unfair and shows the lack of effort, commitment and partnership by businesses and companies despite continuous reminders from FRCS. The Fiji Revenue & Customs Service will continue to be ruthless when it comes to applying the full brunt of the law on tax offenders and FRCS will not rest until there is absolute compliance. There is no state that can tolerate a situation where taxpayers refuse to pay taxes that is rightfully due to government.

We urge businesses and companies to ensure that they pay up any tax dues no later than the last working day of every month.

Customers are advised to contact FRCS on phone 3243803, 3243804, 3243805 or simply email us on [suairsdespatch@frcs.org.fj](mailto:suairsdespatch@frcs.org.fj) should they require further assistance on this online payment facility.