



TAX TALK

Why You Must Scan the QR Codes on Your Fiscal Invoices

Have you ever wondered why do you receive such lengthy invoices after shopping or why the Fiji Revenue and Customs Service (FRCS) is always requesting that you scan the QR (Quick Response) code on these invoices? In this week's Tax Talk, we will look at the importance scanning the QR code on fiscal invoices and how this simple task will not only benefit you but the country as whole.

Invoices and QR Codes

The Tax Administration (Electronic Fiscal Device) Regulations 2017 mandates all gazetted group of businesses with an annual gross sales exceeding FJ\$100,000 to be registered and account for Value Added Tax (VAT) based on their registered taxable period which is either monthly, quarterly or annually. These businesses must have the Electronic Fiscal Device (EFD), which comprises of a Point of Sale system (POS) and Sales Data Controller (SDC) that is connected and produces fiscal invoices or invoices. It also includes a secure element that transmits the fiscal data to FRCS system.

Once a sale is made, the POS sends the transaction data to the SDC.

The SDC includes a secure element that formats the data into a fiscal invoice, attaches a digital signature and transmits this back to the POS. At this point, the invoice can be printed. Whilst this process is ongoing, the SDC is also sending fiscal data to the FRCS system.

Customers, on receiving the invoice, can scan the QR Code on the invoice to ensure that the VAT component of their purchase is registered with FRCS.

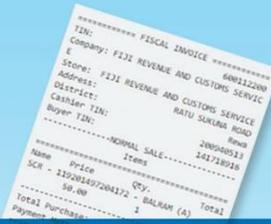
The QR Code contains invoice verification URL, internal data and digital signature used to verify the authenticity of the fiscal invoice for customers to verify if the information on the invoice has been captured on the FRCS system.

How to scan your fiscal invoice



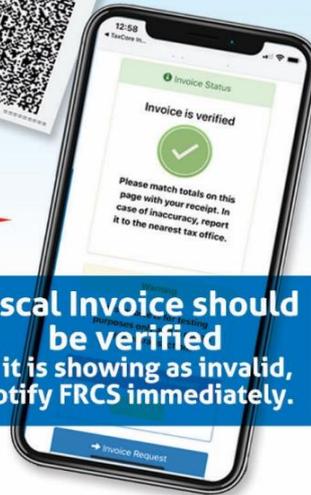
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Get copy of invoice
while shopping



Scan fiscal invoice using
FRCS Receipt Verificator

Fiscal Invoice should
be verified
If it is showing as invalid,
notify FRCS immediately.



For more information, call us on 1326
or email info@frcs.org.fj



**FIJI REVENUE AND
CUSTOMS SERVICE**

What are the advantages of scanning QR Code

Customers play a very important role in our compliance strategy and can help FRCS detect any fraudulent activities in regards to the Electronic Fiscal Device. Scanning the QR code will help customers:

- Easily verify the tax portion of your purchase
- Reduce printing costs as e-copy of the fiscal invoice can be provided to the customer
- Allows for verifiability of the tax invoice from FRCS system
- Allows storage of the information (transaction) for future reference.

VAT is a trust fund that must be remitted to FRCS. Hence it is important for the customers to scan the QR code on their invoices to verify if the VAT portion of their purchase has been recorded with FRCS.

Roles and Responsibilities of Customers

Customers are responsible for checking each fiscal invoice issued to the customer and verifying that the fiscal data recorded on the fiscal invoice has been received by the FRCS's system

Customer also must report to FRCS CEO if:

- the customer has not been issued a fiscal invoice for a transaction
- the fiscal data printed on a fiscal invoice issued to the customer is not an accurate record of the transaction it was issued for
- the customer is not able to verify whether FRCS's system has received fiscal data recorded on a fiscal invoice issued to the customer
- If a customer enters into a transaction that is a business to business transaction or a business to government transaction and the taxpayer operating the business requests the customer to provide the customer's TIN, the customer must provide the TIN to the taxpayer so it may be entered into the taxpayer's POS as part of the transaction data for the transaction.

Information on the Fiscal Invoices

If you have wondered, why some invoices are so lengthy, then this is because the fiscal invoices must specify the following particulars:

- *the type of invoice;*
- *the type of transaction;*
- *the method of payment;*
- *the name or unique identification of the cashier;*
- *the name or unit code of each good or service supplied;*
- *the unit price and quantity of each good or service supplied;*
- *the total price of the goods or services supplied;*

- *the taxes that are a part of the invoice and the tax rates applied;*
- *the total amount payable by the customer;*
- *if the customer is a taxpayer, the customer's TIN;*
- *the name and TIN of the business, and the identification of the business premises where the transaction occurred*
- *the date and time the invoice is issued;*
- *the sequential serial number of the invoice;*
- *the serial number of the digital certificate of the business's EFD;*
- *the digital signature of the EFD.*

VMS Smart Card Collection

Businesses that have yet to collect their Smart Card upon receiving their Card Personalization email are advised to make their way to their respective FRCS Offices for card collection.

Updating of Information

Businesses are also advised to update their information on the new TPOS portal. For sole trader businesses that fall in the gazetted phases, please note that the address in the portal should be your residential address.

Importance of paying taxes



Paying taxes is considered a civic duty, although doing so is also a requirement of the law. Tax money helps not only benefits the people, but also boosts the overall development of our country. Taxes fund public infrastructure such as Construction of transport infrastructure, Government institutes, and public places. Taxes are also used to fund many types of welfare schemes from health, education, housing, unemployment, to food programmes to benefit people from all the different sectors of the country. **Scan the QR Code on the left to view the video on how paying taxes helps.**

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

Ends.