

Possession Agreement

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Basic Information

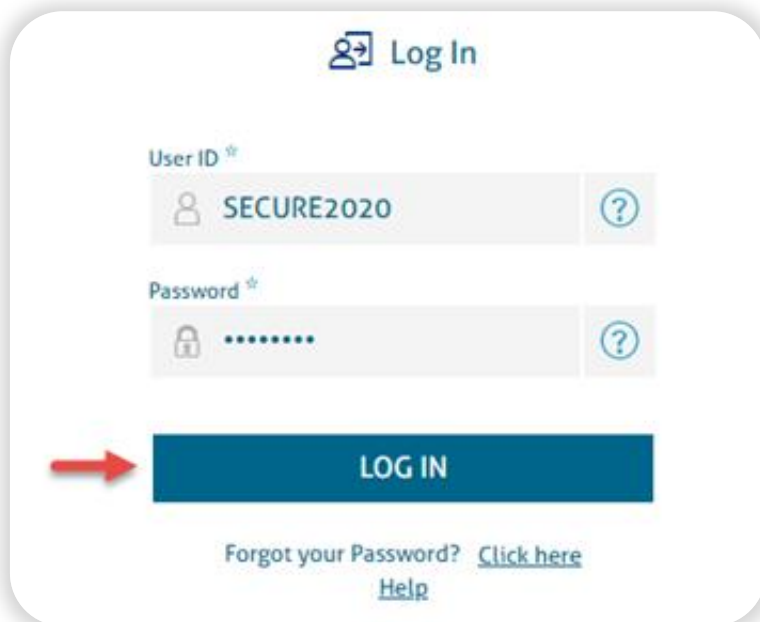
- Under section 29 of Tax Administration Act 2009, CEO may issue an order for the recovery of tax that has not been paid by distress and sale of the **personal property** of the taxpayer.
- If the taxpayer does not pay the tax liability, within a period determined by FRCS (for perishable goods) or within 10 consecutive days after the distress was executed, the property distrained may be sold by public auction or in such manner directed by CEO.
- The proceeds from the sale will be used to settle any outstanding debts along with the cost of taking, keeping and selling the property and the remainder will be paid to the taxpayer.
- A taxpayer subject to distress and sales order may enter in an agreement referred to as a “**Possession Agreement**” under which, the property distrained may be allowed to remain in the custody of the taxpayer and delay the sale of the property subject to conditions mentioned in section 29(8) of the TAA 2009.
- Taxpayers will apply for the Possession Agreement from TPOS.
- The request for ‘Possession Agreement’ tile will **only be visible** to a taxpayer to whom distress and sales order has been issued.

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Possession Agreement Request by Taxpayer

The user needs to access the FRCS Portal via a public link <https://tpos.fracs.org.fj/taxpayerportal#/Logon>.

On entering this portal URL, the log-in page will be displayed where the taxpayer needs to enter their valid log-in credentials and click on the login button.



Log In

User ID *
SECURE2020

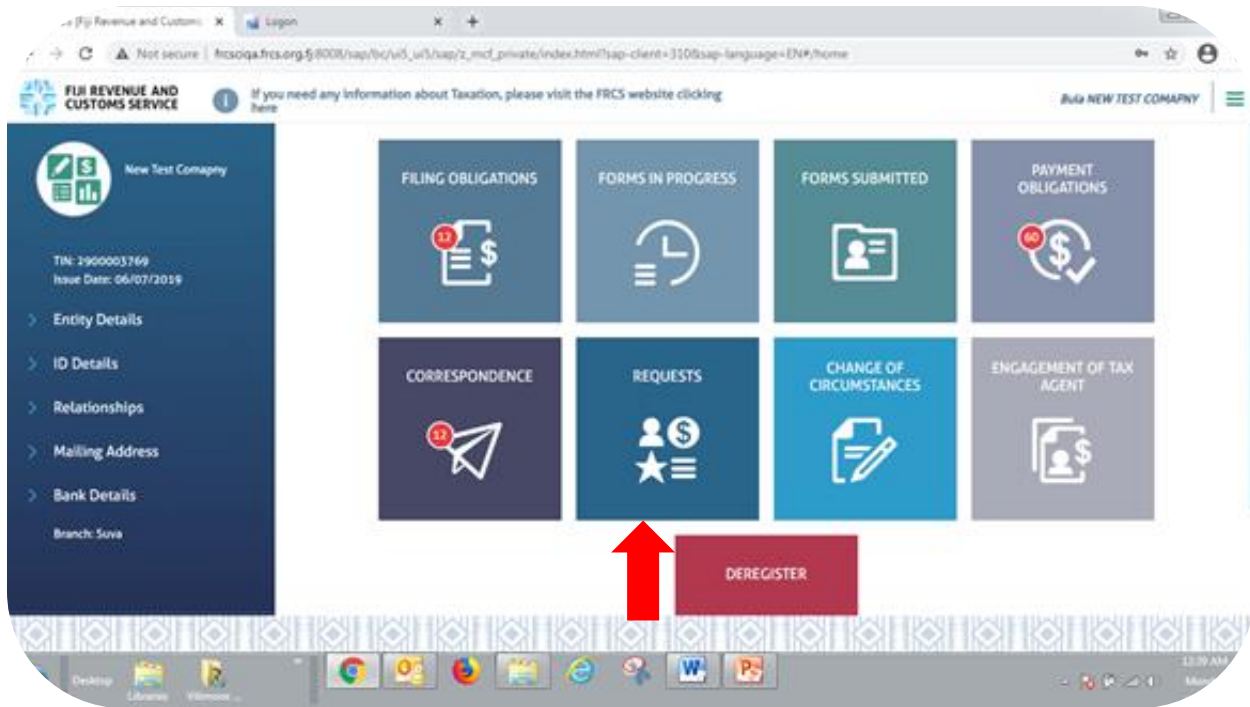
Password *
.....

LOG IN

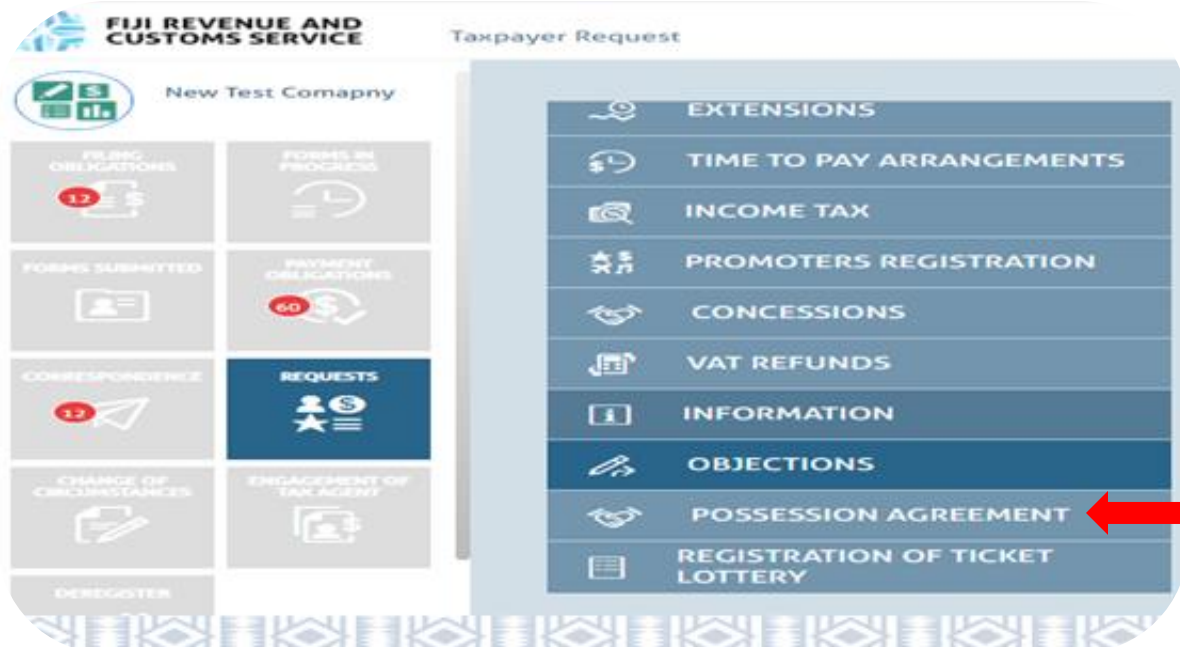
Forgot your Password? [Click here](#)
[Help](#)



After clicking on the Log-In button, the system will navigate to the taxpayer dashboard and the taxpayer needs to click on the "Requests" tile.



- Select the "Possession Agreement" option from the list available.

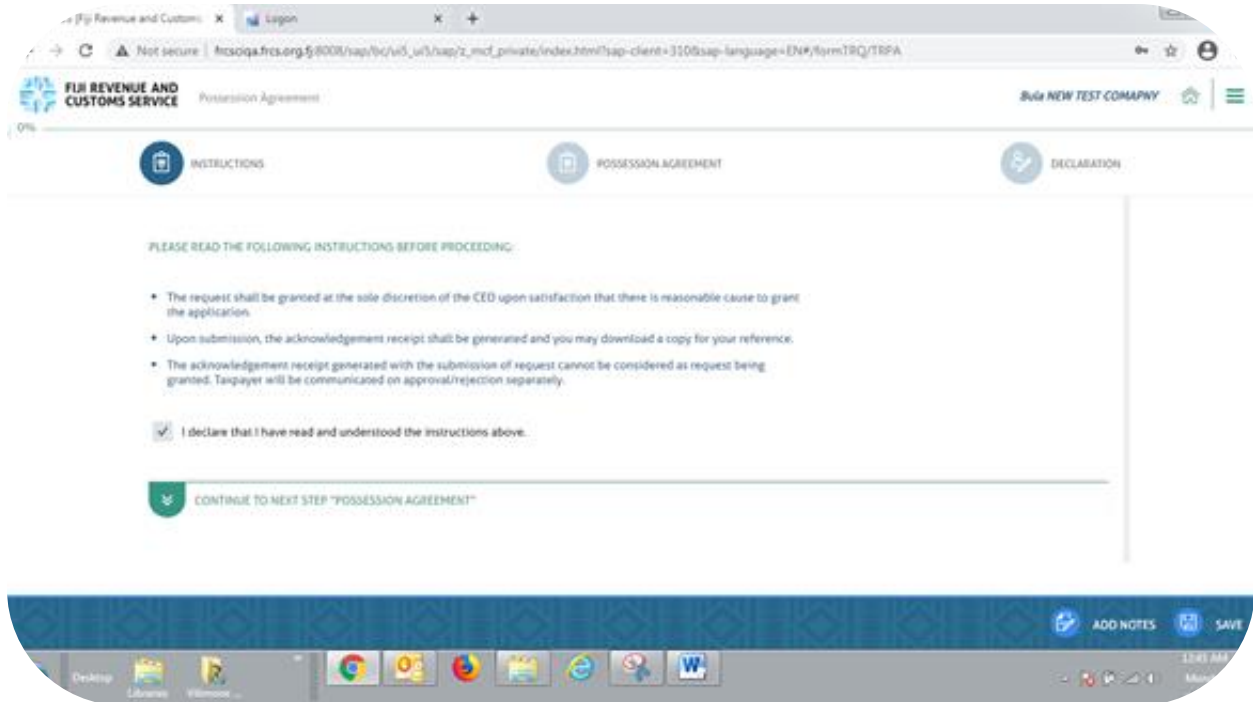


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Instructions

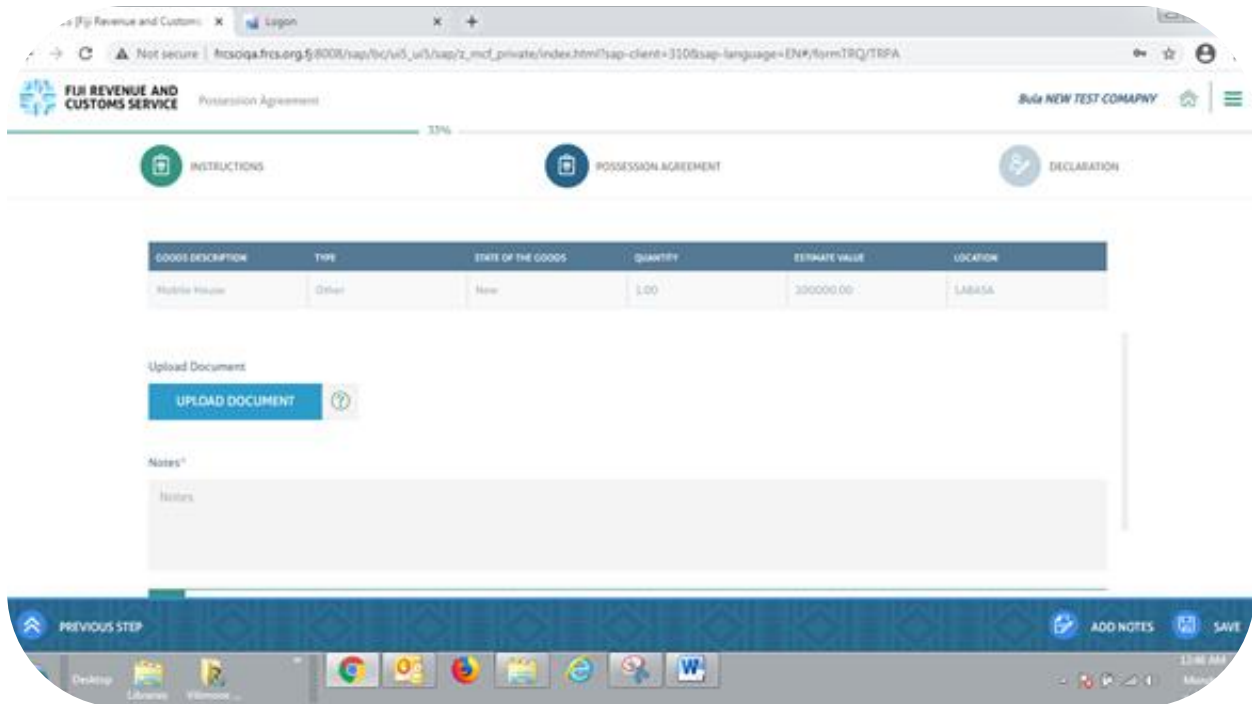
- Clicking on 'Possession Agreement' will open the application form and navigate to the Instructions page where the taxpayer would be required to read the instructions carefully and tick the checkbox to proceed to the next step.



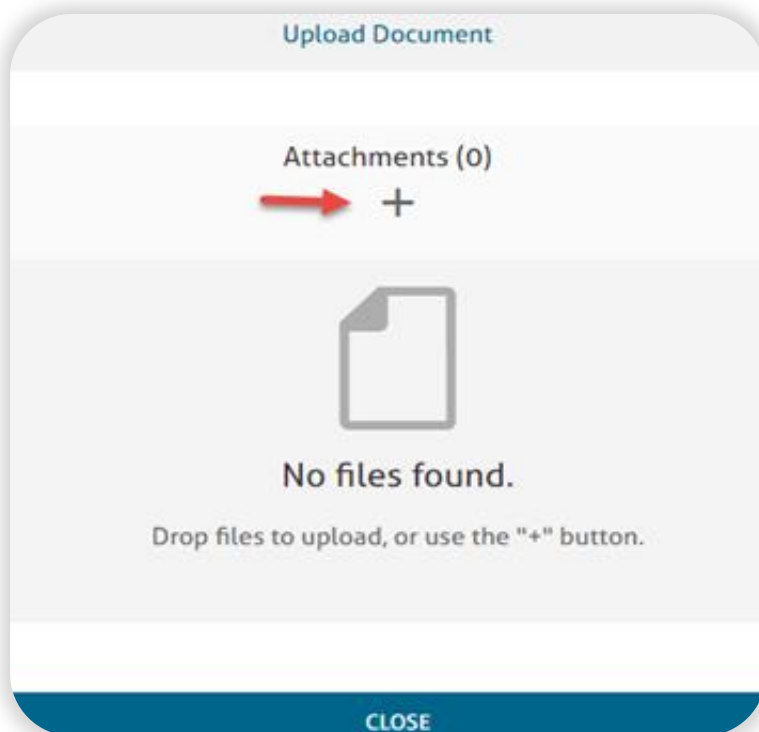


Possession Agreement

- The taxpayer will be redirected to the 'Possession Agreement' to enter the details.

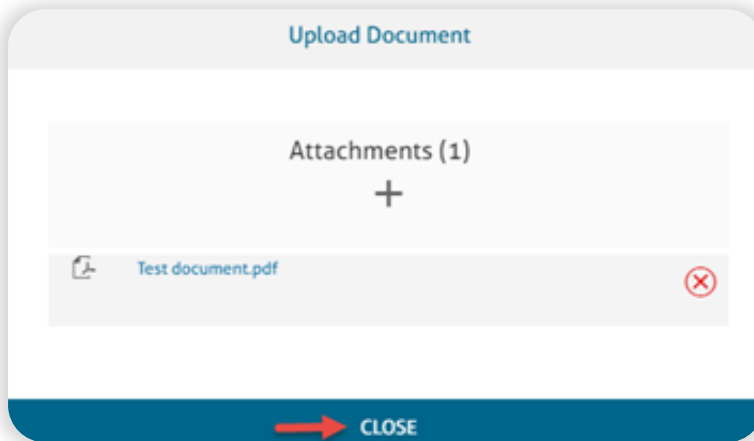


- The taxpayer will enter the 'Goods Description', 'Type', 'State of the Goods', 'Quantity', 'Estimate Value' & 'Location' details.
- The taxpayer will click on the "+" icon and upload the required document. This step is optional.

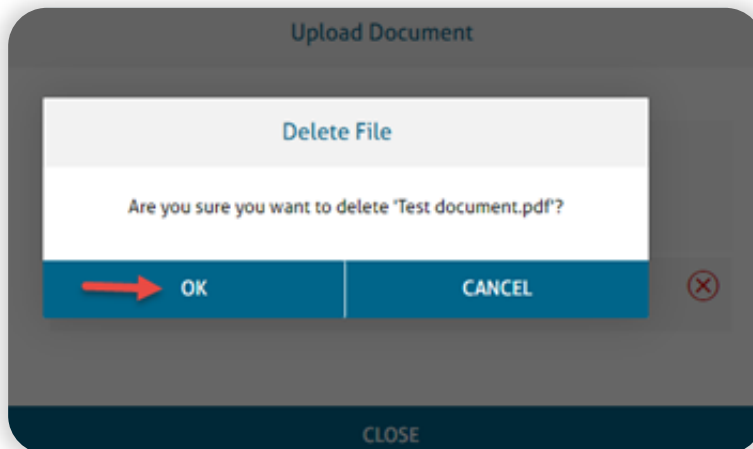




- The taxpayer will upload the “Attachments” successfully. Close the Pop-up now.



- The taxpayer can click on the cross icon in red. A pop up will appear to delete the file by clicking on the ‘OK’.





- Taxpayer enters notes and continues to 'Next Step' Declaration.

Notes*

Possession Agreement



CONTINUE TO NEXT STEP "DECLARATION"

- After providing all mandatory details, the taxpayer will click on "CONTINUE TO NEXT STEP": "DECLARATION"

Declaration

- A declaration screen will appear where the Taxpayer will declare the information provided in the application.
- In the case of a non-individual taxpayer, TIN and designation fields will be available for taxpayers to file as shown below.
- Select the declaration checkbox and the submit button will be enabled.

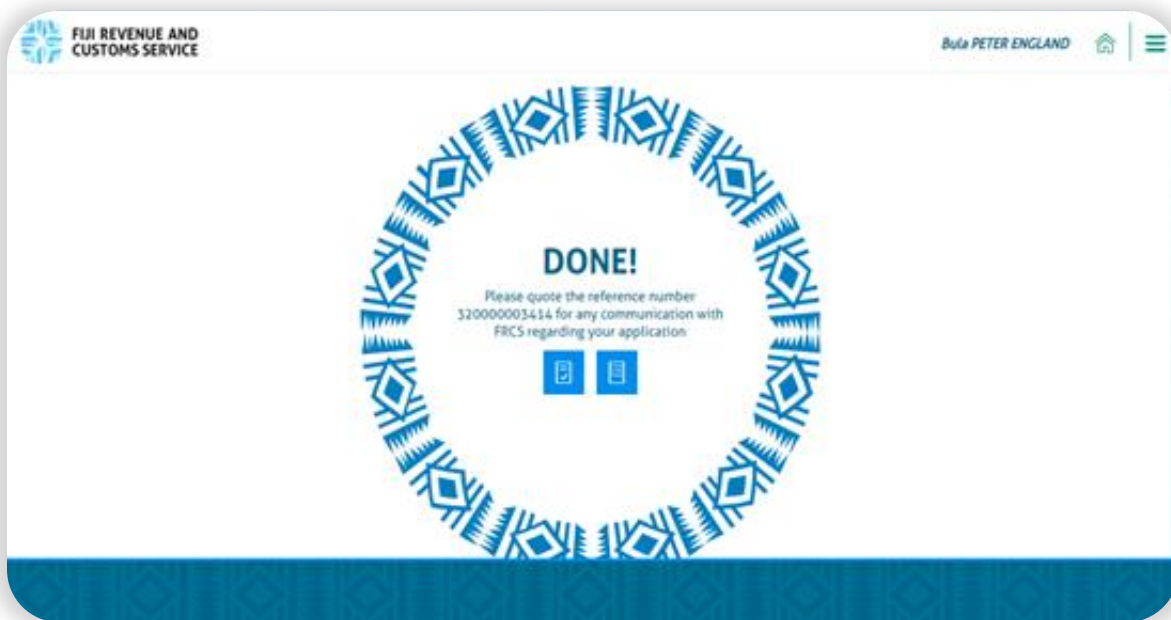
The screenshot shows a web browser window with the URL https://frcs.fjs.org:8000/sap/nc/vd_u3/sap/z_mcd_private/index.html?sap-client=310&sap-language=EN4/formTRQ/TFPA. The page title is "Possession Agreement" and the progress bar shows 67% completion. The navigation menu includes "INSTRUCTIONS", "POSSESSION AGREEMENT", and "DECLARATION". The form fields are:

- TIN*: 2900056789
- Designation*: Chief Financial Officer
- Full Name: ABS HOTEL LIMITED
- Lodgement Date: 01/02/2021

A checkbox is checked, with the text: "I declare that as per the Section 29(8b) of the TAA 2009, except with the consent of the CEO or an authorised tax officer, will not remove or allow the removal of the premises specified in the agreement from the premises specified in the agreement." Below this is the warning: "IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER." At the bottom, there is a "SUBMIT" button and a "PREVIOUS STEP" button. The Windows taskbar at the bottom shows the time as 12:36 PM on 1/2/2021.



- Enter a valid TIN in the TIN section on the declaration page. The full name will be auto populated.
- Select the Designation of the person whose TIN is entered on the declaration page from dropdown.
- On clicking the "Submit" button, "Acknowledgement" screen will be displayed.



Once the application is submitted, it goes through an internal approval process.



- The acknowledgement letter can be accessed from the `Correspondences` tile. It includes the following content:



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Need More Assistance

For more information, access our Webinar & Tutorial videos on the FRCS website or through these links <https://www.fracs.org.fj/our-services/taxpayer-online-service-tpos/tpos-tutorial-videos/> and <https://www.fracs.org.fj/our-services/taxpayer-online-service-tpos/webinar-sessions/>

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