



Taxpayer Request (TPR) for Withholding Tax Statement

The Fiji Revenue and Customs Service (FRCS) will be launching new services on its online portal from February 2021. One of these will be Taxpayer Request (TPR) for Withholding Tax Statement. In this week's edition, we focus on the new digital processes of the TPR for Withholding Tax Statement on the Taxpayer Online Services (TPOS).

Taxpayers who make certain types of payments to other taxpayers are required to withhold tax from such payments and pay the withheld amount to FRCS on a regular basis. Some of the taxes withheld in Fiji include:

- PAYE (Income Tax, Social Responsibility Tax (SRT) and Environment Climate Adaptation Levy (ECAL)) -Employer withholds PAYE taxes from employee's salary and wages.
- Provisional Tax (PT)- contractee withholds 5% contractual services provided by contractor
- Resident Interest Withholding Tax (RIWT)-financial institution withholds RIWT from the interest income earned.

These withholding certificate will act as evidence for the taxpayers and they can use it as proof in cases of discrepancies.

In TPOS, payees would be able to view the amount of PAYE, Provisional Tax and Resident Interest Withholding Tax which has been declared by the payers.

How to view the Withholding Tax Statement on TPOS?

Taxpayers (payees) can view details of tax withheld by other taxpayers (payers) from payments made to them by the following:

1. Log onto TPOS <https://tpos.frcs.org.fj/taxpayerportal#/Logon> using username and password.
2. Once into the system, the user then needs to navigate to the "Requests" tile and select "Statements", and then "Withholding Tax Statement".
3. Enter the dates for the period for the statement that needs to be viewed.
4. Click on the Filter button to generate the withholding tax statement. The statement can also be downloaded in Excel.

How to Notify Discrepancy in Withholding Tax Credit on TPOS?

While viewing, if you find any discrepancies or differences between the information displayed on the online withholding tax statement and the actual withholding information provided by the payer, you can always notify this to FRCS online by: clicking on the notify button pertaining to the withholding record which has the discrepancy, providing an explanation of the discrepancy and attaching supporting documents like the withholding tax certificate.

How to Claim Missing Withholding Tax Credit through TPOS

If you find a missing withholding tax credit on the withholding tax statement, you can inform FRCS

by clicking Claim Missing WHT button, providing the information about the missing credit and attaching the evidence of withholding.

Education and Awareness

FRCS has developed a number of education and awareness materials on the online processes of the various tax types to support taxpayers through the new transition. These can be accessed on FRCS website <https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/webinarsessions/> and <https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-tutorial-videos/>

International Customs Day 2021

FRCS has implemented initiatives and processes to further support and enhance trade facilitation and ease of doing business in Fiji following the COVID-19 pandemic.

FRCS Acting Chief Executive Officer Mr. Jonetani Vuto said the COVID-19 challenges meant that FRCS needed to make customs process more simplified and ensure that they work better for Fijians and legitimate businesses.

Mr. Vuto made these statements in commemoration of the International Customs Day (ICD) 2021, which is celebrated world-wide on 26 January.

This year's ICD 2021 is dedicated to the united efforts of Customs to emerge from the coronavirus crisis and support people and businesses by strengthening the global supply chain, reinforcing collaboration, harnessing technology and putting "people: at the Centre of the transformation process, with the slogan **"Customs bolstering Recovery, Renewal and Resilience for a sustainable supply chain."**

According to Mr. Vuto, in the past year FRCS has further implemented initiatives and processes to support the smooth flow of goods across borders, boost confidence in trade and keep supply chains flowing and secure.

"We have implemented measures to decrease dwell times at the port with speedier cargo clearance and reduced logistics costs through elimination of intermediaries in the supply chain," he said.

"FRCS intends to minimise and eliminate unnecessary intervention in administering the transfer of under bond cargo to other port for clearance and also the incorporation of the Harbor Compliance Analyst to assess the risk for vessels and the virtual clearance of vessels together with our key border stakeholders, Immigration and Biosecurity. This initiative is to support traders facilitate the clearance of imported goods and minimise their operating cost of doing business."

Mr. Vuto stated that FRCS is dedicated towards creating transparency and predictable conditions for trade, and facilitate legitimate business that will in turn contribute to economic growth and job opportunities.

He emphasized on the important role that Customs played in contributing to economic competitiveness through border protection, combating illegal trade, trade facilitation and revenue collection.

"We will continue to provide guidance, help to share best practices and information, and deliver capacity building and technical assistance support to trader, traveler, and tax payer needs to help Fiji grow".

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