

Withholding Tax Statement

User Manual



**FIJI REVENUE AND
CUSTOMS SERVICE**



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Introduction

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. In Fiji, the following types of taxes are withheld:

- PAYE (Income Tax, SRT and ECAL) → from employment income paid to employees by employers
- Provisional Tax → from certain types of payments made to residents
- Resident Interest Withholding Tax → from interest paid to residents
- Non-resident Withholding Tax → from certain types of payments made to non-residents (this withholding tax is not within the scope of this process)

When the recipient of a payment submits their Income Tax Return, they will get a credit for the amount withheld by the payer. Therefore, it is important for the payee to be able to ascertain that the payers have declared their withholding tax related information to FRCS correctly and without omission.

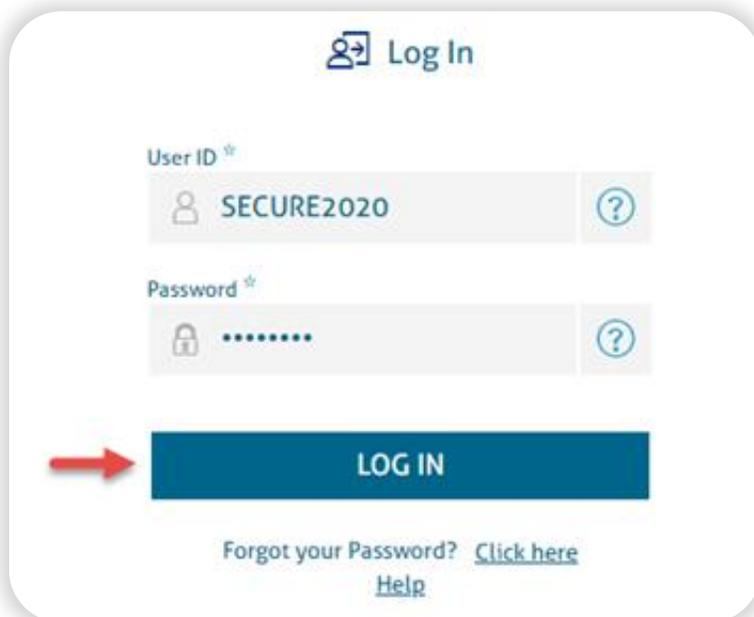
Payees would be able to view through their Taxpayer Online Services (TPOS) account, the amount of PAYE, Provisional Tax and Resident Interest Withholding Tax which has been declared by the payers.

This user manual explains how to view the withholding tax statement and the actions a payee can perform through the statement.

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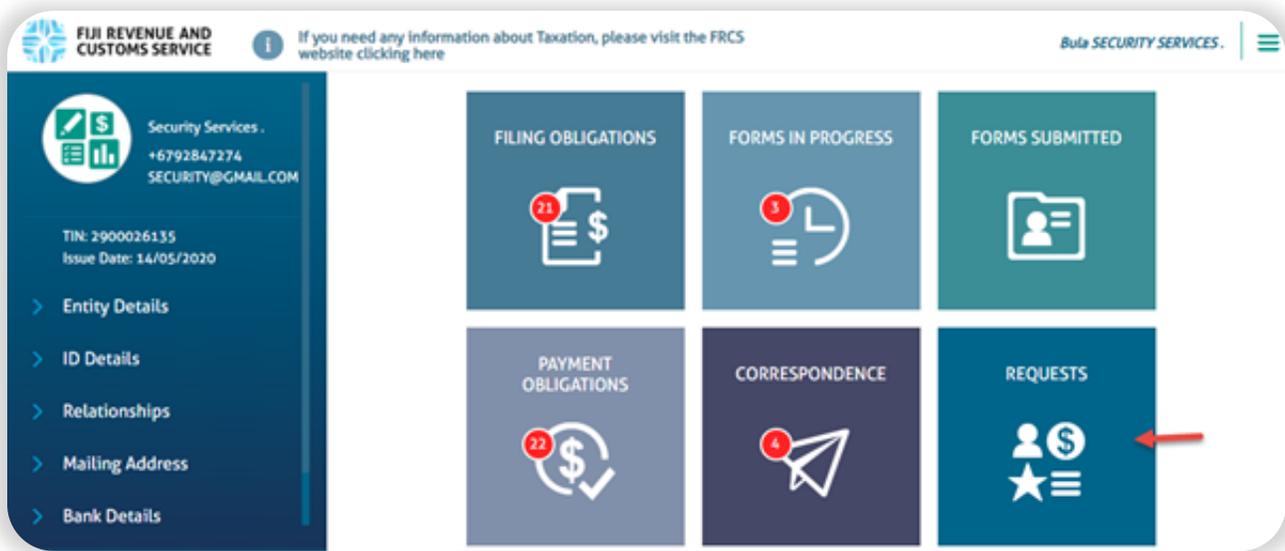
Viewing the Withholding Tax Statement via TPOS

- Taxpayers (“payees”) who wish to view details of tax withheld by other taxpayers (“payers”) from payments made to payees can do so via TPOS, by following the steps explained below.
- The user needs to access the FRCS Portal via a public link <https://tpos.frcs.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.

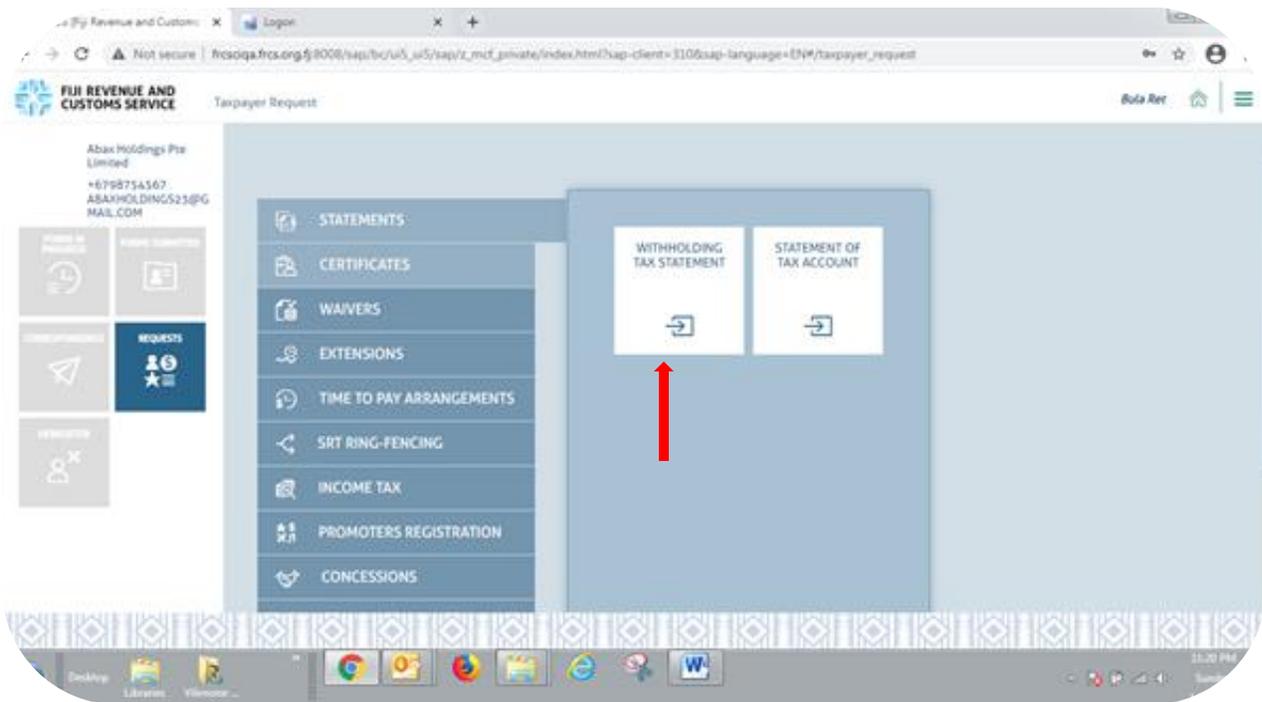


The screenshot shows the 'Log In' page of the TPOS system. At the top, there is a 'Log In' header with a user icon. Below it, there are two input fields: 'User ID *' with the value 'SECURE2020' and a question mark icon, and 'Password *' with masked characters and a question mark icon. A red arrow points to a blue 'LOG IN' button. Below the button, there are links for 'Forgot your Password? Click here' and 'Help'.

- After successful login to the dashboard, the following tiles will be available, from which the Taxpayer is required to select the option ‘Requests’.

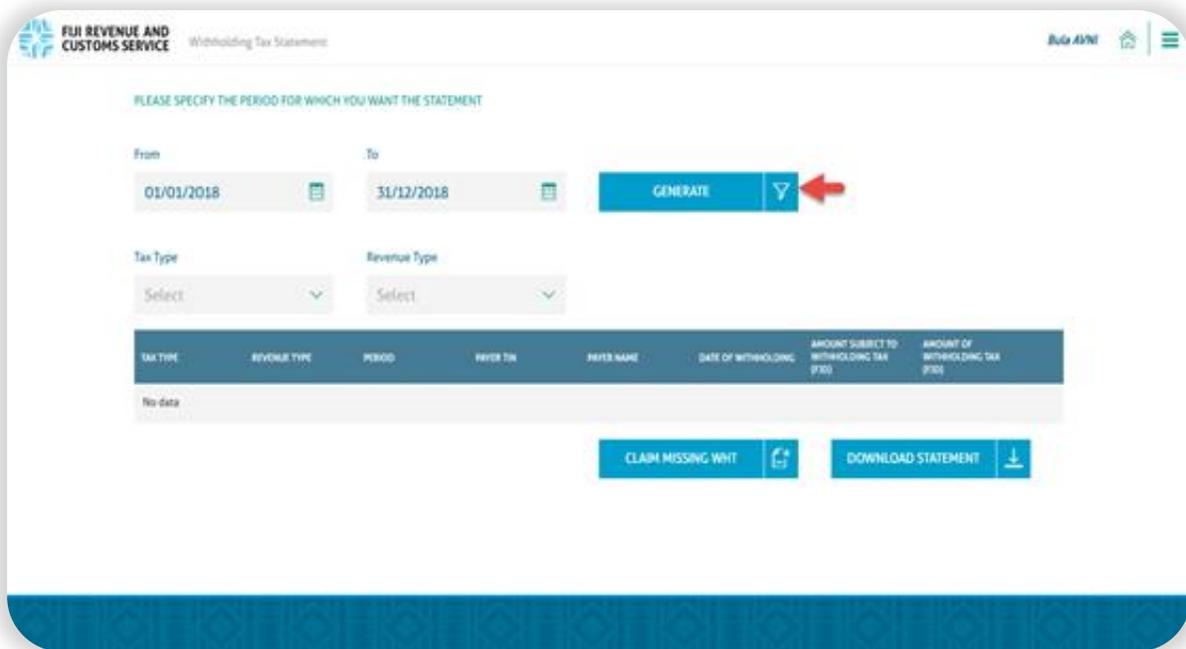


- On the “Requests” page, click on “Statements”, and then “Withholding Tax Statement”.



- The user will be navigated to a screen where they must enter a “From” date and “To” date, representing the period for which they wish to view the statement.

- The “Filter” button will be enabled when a “From” date and a “To” date are entered.



PLEASE SPECIFY THE PERIOD FOR WHICH YOU WANT THE STATEMENT

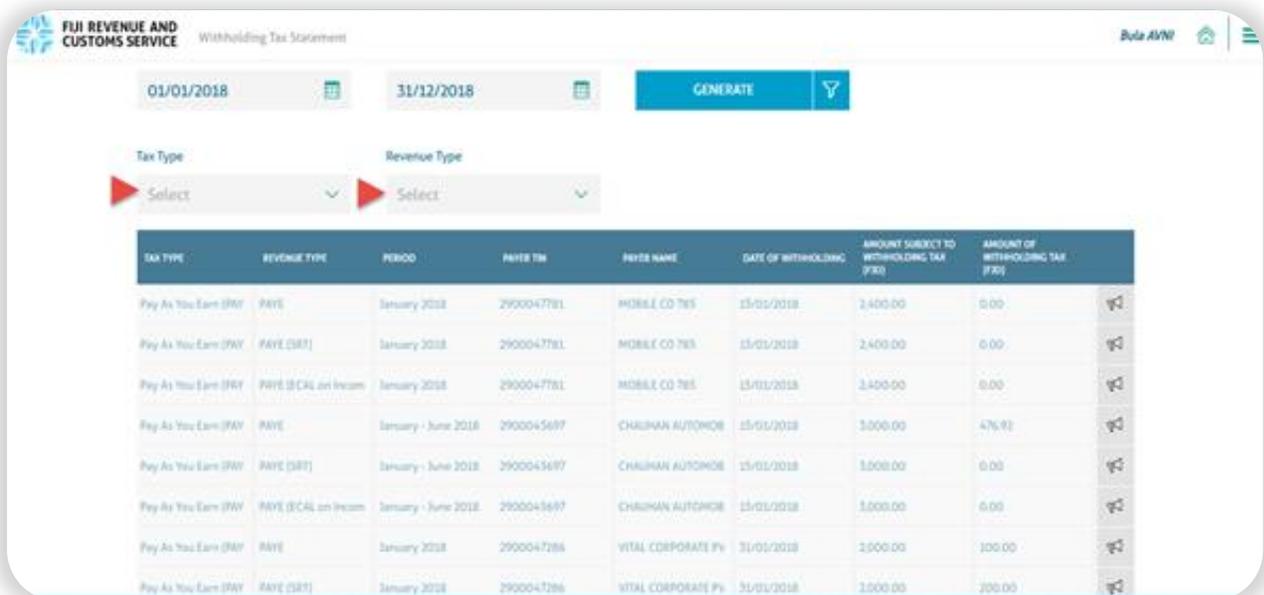
From: 01/01/2018 To: 31/12/2018

Tax Type: Select Revenue Type: Select

TAX TYPE	REVENUE TYPE	PERIOD	PAYER TIN	PAYER NAME	DATE OF WITHHOLDING	AMOUNT SUBJECT TO WITHHOLDING TAX (FJD)	AMOUNT OF WITHHOLDING TAX (FJD)
No data							

CLAIM MISSING WHT DOWNLOAD STATEMENT

- Click on the “Filter” button to generate the withholding tax statement for the specified period. The user will see all instances where payers had withheld tax from payments made to the payee during the specified period.

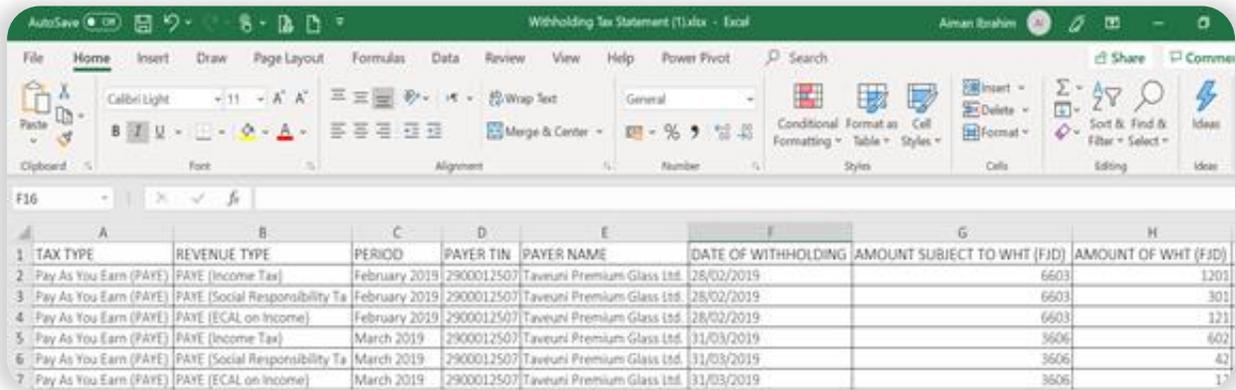


01/01/2018 31/12/2018 GENERATE

Tax Type: Select Revenue Type: Select

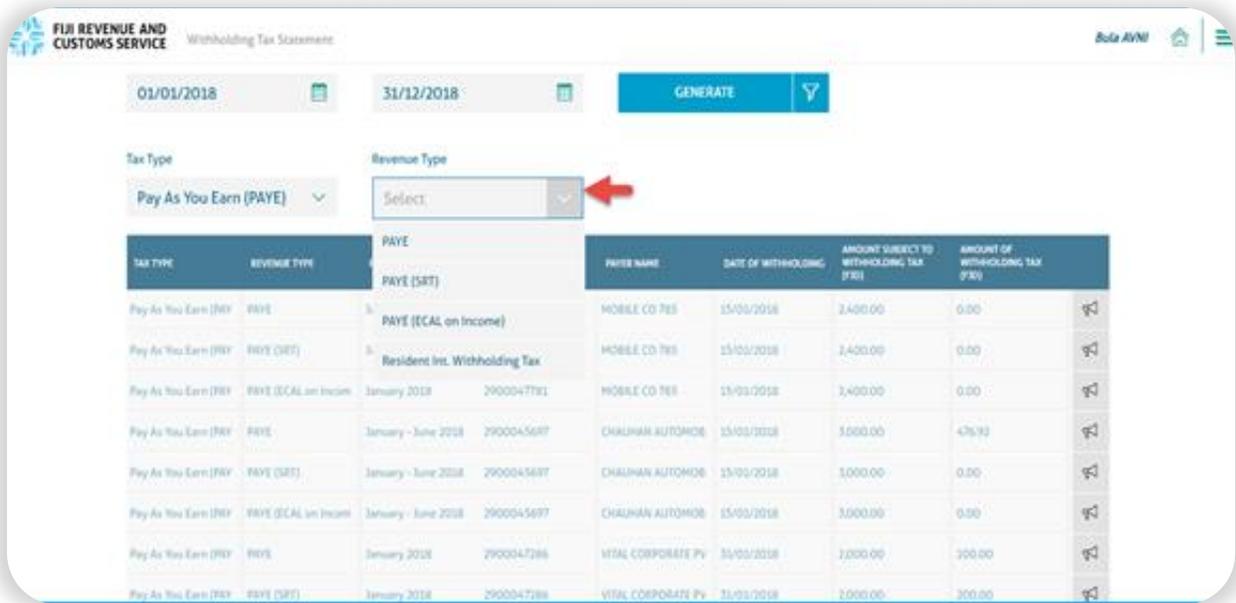
TAX TYPE	REVENUE TYPE	PERIOD	PAYER TIN	PAYER NAME	DATE OF WITHHOLDING	AMOUNT SUBJECT TO WITHHOLDING TAX (FJD)	AMOUNT OF WITHHOLDING TAX (FJD)
Pay As You Earn (PAYE)	PAYE	January 2018	2900047781	MOBILE CO 781	15/01/2018	2,400.00	0.00
Pay As You Earn (PAYE)	PAYE (SRT)	January 2018	2900047781	MOBILE CO 781	15/01/2018	2,400.00	0.00
Pay As You Earn (PAYE)	PAYE (SICAL on Income)	January 2018	2900047781	MOBILE CO 781	15/01/2018	2,400.00	0.00
Pay As You Earn (PAYE)	PAYE	January - June 2018	2900045697	CHAUNAN AUTOMOB	15/01/2018	3,000.00	476.92
Pay As You Earn (PAYE)	PAYE (SRT)	January - June 2018	2900045697	CHAUNAN AUTOMOB	15/01/2018	3,000.00	0.00
Pay As You Earn (PAYE)	PAYE (SICAL on Income)	January - June 2018	2900045697	CHAUNAN AUTOMOB	15/01/2018	3,000.00	0.00
Pay As You Earn (PAYE)	PAYE	January 2018	2900047286	VITAL CORPORATE P	31/01/2018	2,000.00	100.00
Pay As You Earn (PAYE)	PAYE (SRT)	January 2018	2900047286	VITAL CORPORATE P	31/01/2018	2,000.00	200.00

- The user can download the statement in Excel format by clicking on the “Download Statement” button at the bottom of the screen.



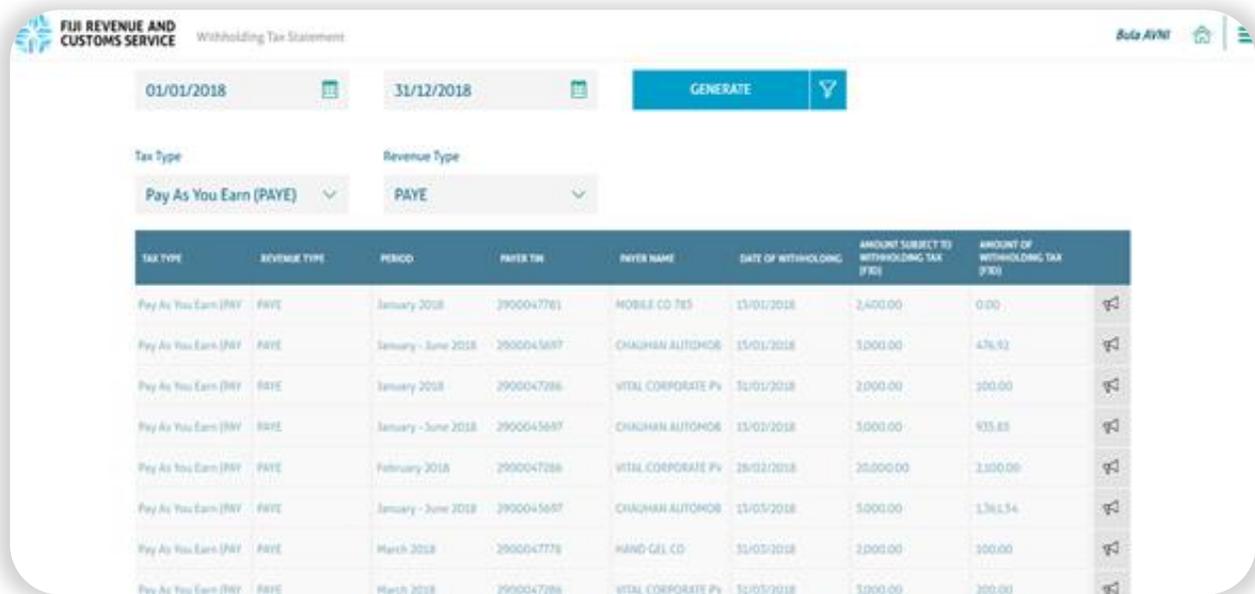
TAX TYPE	REVENUE TYPE	PERIOD	PAYER TIN	PAYER NAME	DATE OF WITHHOLDING	AMOUNT SUBJECT TO WHT (FJD)	AMOUNT OF WHT (FJD)
Pay As You Earn (PAYE)	PAYE (Income Tax)	February 2019	2900012507	Taveuni Premium Glass Ltd.	28/02/2019	6603	1201
Pay As You Earn (PAYE)	PAYE (Social Responsibility Tax)	February 2019	2900012507	Taveuni Premium Glass Ltd.	28/02/2019	6603	301
Pay As You Earn (PAYE)	PAYE (ECAL on Income)	February 2019	2900012507	Taveuni Premium Glass Ltd.	28/02/2019	6603	121
Pay As You Earn (PAYE)	PAYE (Income Tax)	March 2019	2900012507	Taveuni Premium Glass Ltd.	31/03/2019	3606	602
Pay As You Earn (PAYE)	PAYE (Social Responsibility Tax)	March 2019	2900012507	Taveuni Premium Glass Ltd.	31/03/2019	3606	42
Pay As You Earn (PAYE)	PAYE (ECAL on Income)	March 2019	2900012507	Taveuni Premium Glass Ltd.	31/03/2019	3606	17

- Taxpayer is allowed to filter the tax type based on their Revenue type by selecting the value from drop down.



TAX TYPE	REVENUE TYPE	PERIOD	PAYER TIN	PAYER NAME	DATE OF WITHHOLDING	AMOUNT SUBJECT TO WITHHOLDING TAX (FJD)	AMOUNT OF WITHHOLDING TAX (FJD)
Pay As You Earn (PAYE)	PAYE (SRT)			MOBILE CO TES	15/01/2018	2,400.00	0.00
Pay As You Earn (PAYE)	PAYE (ECAL on Income)			MOBILE CO TES	15/01/2018	2,400.00	0.00
Pay As You Earn (PAYE)	PAYE (SRT)	January 2018	2900047781	MOBILE CO TES	15/01/2018	2,400.00	0.00
Pay As You Earn (PAYE)	PAYE (ECAL on Income)	January - June 2018	2900045697	CHALHAN AUTOMOB	15/01/2018	3,000.00	476.92
Pay As You Earn (PAYE)	PAYE (SRT)	January - June 2018	2900045697	CHALHAN AUTOMOB	15/01/2018	3,000.00	0.00
Pay As You Earn (PAYE)	PAYE (ECAL on Income)	January - June 2018	2900045697	CHALHAN AUTOMOB	15/01/2018	3,000.00	0.00
Pay As You Earn (PAYE)	PAYE (SRT)	January 2018	2900047286	VITAL CORPORATE P	31/01/2018	2,000.00	300.00
Pay As You Earn (PAYE)	PAYE (SRT)	January 2018	2900047286	VITAL CORPORATE P	31/01/2018	2,000.00	300.00

- On selecting revenue Type as 'PAYE', the statement will display the details of the amount withheld for Income Tax.



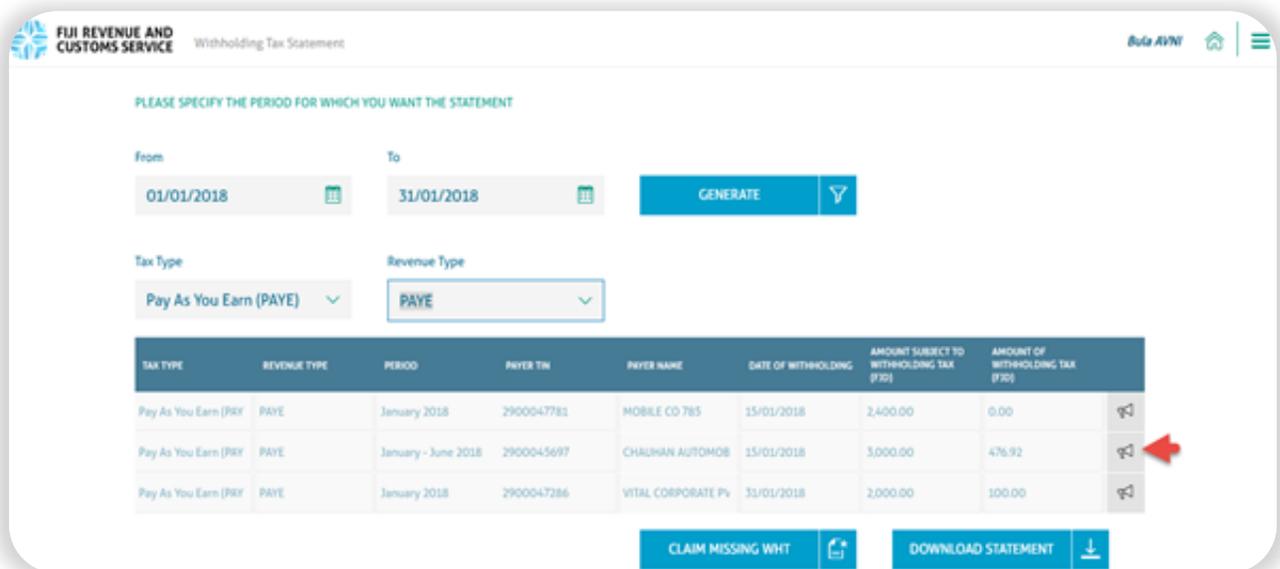
The screenshot shows the 'Withholding Tax Statement' interface. At the top, there are date pickers for '01/01/2018' and '31/12/2018', a 'GENERATE' button, and a user profile icon labeled 'Sole A/Vit'. Below the date pickers are two dropdown menus: 'Tax Type' set to 'Pay As You Earn (PAYE)' and 'Revenue Type' set to 'PAYE'. The main area contains a table with the following data:

TAX TYPE	REVENUE TYPE	PERIOD	PAYER TIN	PAYER NAME	DATE OF WITHHOLDING	AMOUNT SUBJECT TO WITHHOLDING TAX (FJD)	AMOUNT OF WITHHOLDING TAX (FJD)	
Pay As You Earn (PAY)	PAYE	January 2018	3900047761	MOBILE CO TES	13/01/2018	2,400.00	0.00	
Pay As You Earn (PAY)	PAYE	January - June 2018	3900045607	CHAGHAN AUTOMOB	15/01/2018	3,000.00	476.92	
Pay As You Earn (PAY)	PAYE	January 2018	3900047086	VITAL CORPORATE Pv	31/01/2018	2,000.00	300.00	
Pay As You Earn (PAY)	PAYE	January - June 2018	3900045607	CHAGHAN AUTOMOB	15/01/2018	3,000.00	935.85	
Pay As You Earn (PAY)	PAYE	February 2018	3900047086	VITAL CORPORATE Pv	28/02/2018	25,000.00	2,930.00	
Pay As You Earn (PAY)	PAYE	January - June 2018	3900045607	CHAGHAN AUTOMOB	15/05/2018	5,000.00	1,361.54	
Pay As You Earn (PAY)	PAYE	March 2018	3900047778	HAND GEL CO	31/03/2018	2,000.00	300.00	
Pay As You Earn (PAY)	PAYE	March 2018	3900047086	VITAL CORPORATE Pv	11/03/2018	3,000.00	300.00	

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Notifying Discrepancy in Withholding Tax Credit via TPOS

- It is possible for discrepancies (differences) between the information displayed on the online withholding tax statement and the actual withholding information provided by the payer to the payee, because the withholding tax statement is purely based on the withholding tax summaries filed by the payers.
- If a payee notices such a discrepancy, they can bring it to FRCS' attention via TPOS, by following the steps explained below.
- On the withholding tax statement, click on the “Notify” button pertaining to the withholding record which has the discrepancy.



PLEASE SPECIFY THE PERIOD FOR WHICH YOU WANT THE STATEMENT

From: 01/01/2018 To: 31/01/2018 **GENERATE**

Tax Type: Pay As You Earn (PAYE) Revenue Type: PAYE

TAX TYPE	REVENUE TYPE	PERIOD	PAYER TIN	PAYER NAME	DATE OF WITHHOLDING	AMOUNT SUBJECT TO WITHHOLDING TAX (FJD)	AMOUNT OF WITHHOLDING TAX (FJD)	
Pay As You Earn (PAYE)	PAYE	January 2018	2900047781	MOBILE CO 785	15/01/2018	2,400.00	0.00	
Pay As You Earn (PAYE)	PAYE	January - June 2018	2900045697	CHALHAN AUTOMOB	15/01/2018	3,000.00	476.92	 
Pay As You Earn (PAYE)	PAYE	January 2018	2900047286	VITAL CORPORATE PV	31/01/2018	2,000.00	100.00	

CLAIM MISSING WHIT **DOWNLOAD STATEMENT**

- The user will be navigated to a screen where they must provide an explanation of the discrepancy and attach supporting documents, for example, the withholding tax certificate issued by the payer to the payee.

- After adding an explanation and attaching supporting documents, click on “Continue to Next Step”. The user will be navigated to “Declaration” page.

- On the “Declaration” page, the user must agree to the declaration in order to be able to submit the request. If the taxpayer is an individual, no additional information will be required. However, if the taxpayer is a non-individual, the user will be required to input their TIN and designation. Once all mandatory fields are filled, the “Submit” button will be enabled.

FIJI REVENUE AND CUSTOMS SERVICE Notification of Discrepancy in Withholding Tax Credit - Form Number 32000033594 Bula AVNI

50%

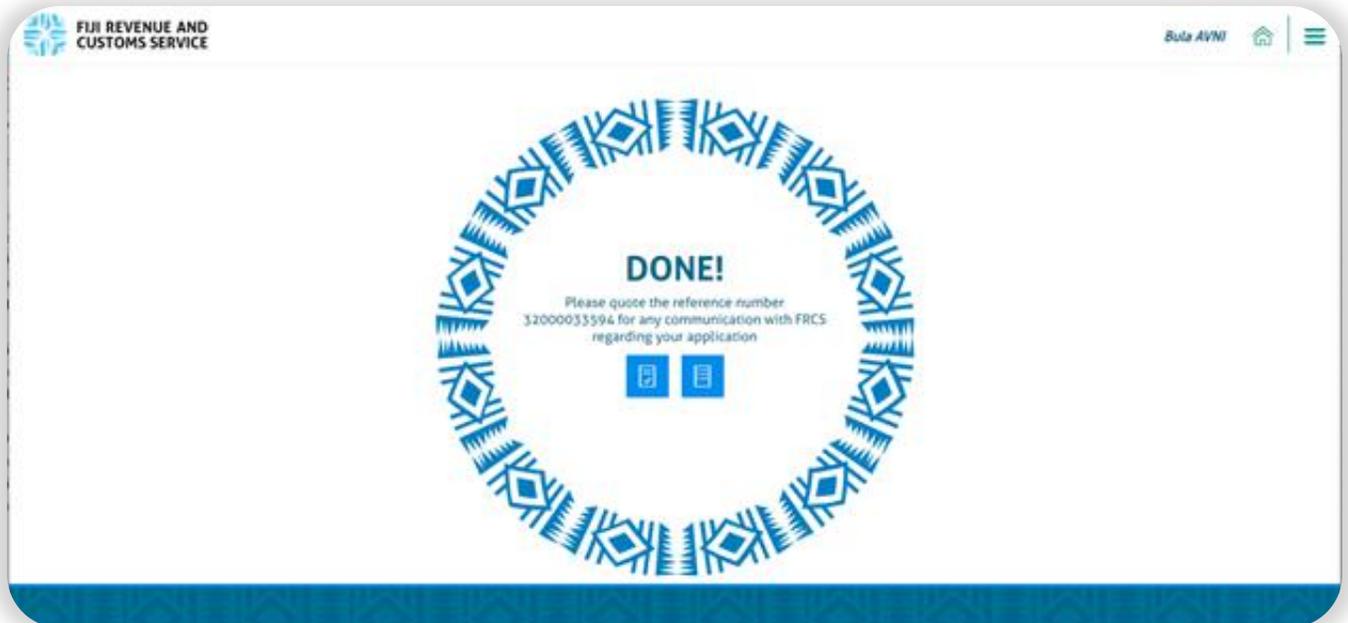
NOTIFY DISCREPANCY DECLARATION

Full Name: ANANYA
Lodgement Date: 08/07/2020

I declare that the information provided on this application is true and correct in every detail.
IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP SUBMIT ADD NOTES SAVE

- On clicking “Submit”, the user will be navigated to the “Acknowledgement” page.



- Once the discrepancy notification is submitted, a confirmation of submission will be available in the “Correspondences” tile. It will also be e-mailed to the taxpayer’s registered e-mail address.
- The discrepancy notification will be allocated to an officer to review and approve.

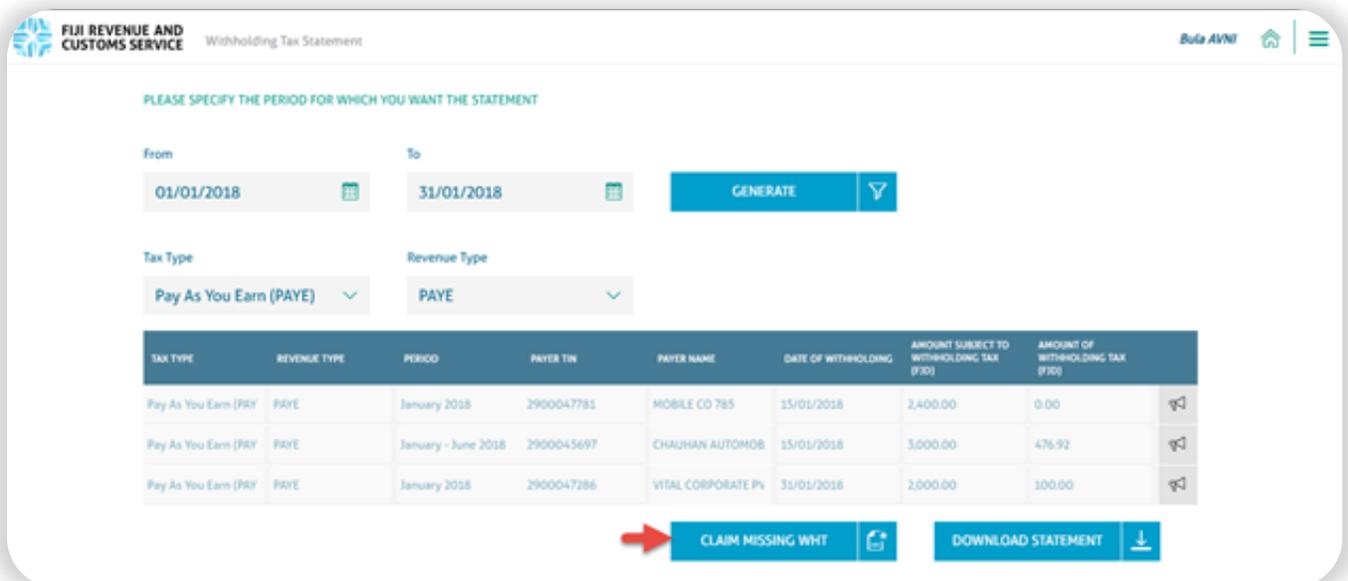


- If the withholding tax summary has been amended, an approval letter will be available in the “Correspondences” tile and also triggered to the taxpayer’s registered e-mail address.
- If it has been rejected, a rejection letter will be available in the “Correspondences” tile and also triggered to the taxpayer’s registered e-mail address.

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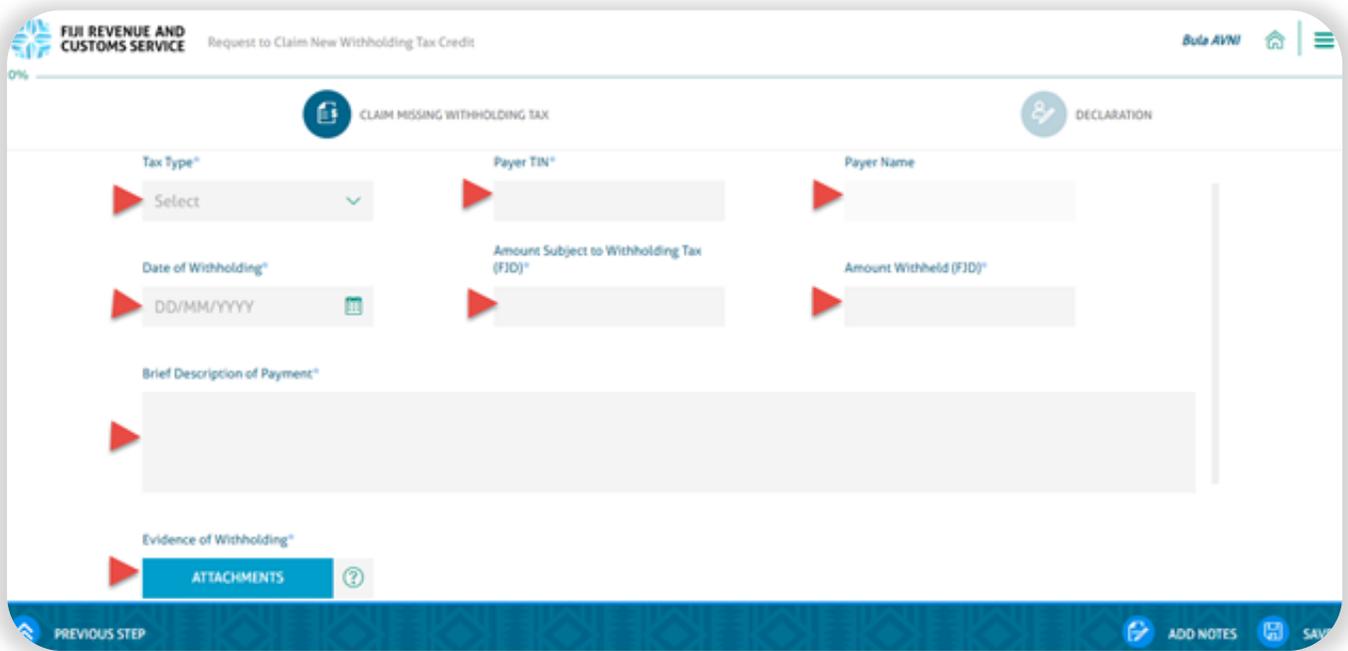
Claim Missing Withholding Tax Credit via TPOS

- It is also possible for there to be a missing withholding tax credit on the withholding tax statement. If a taxpayer finds that a withholding tax credit is missing, they can inform FRCS about it via TPOS, by following the steps explained below.
- On the withholding tax statement, click on the “Claim Missing WHT” button at the bottom of the screen.



TAX TYPE	REVENUE TYPE	PERIOD	PAYER TIN	PAYER NAME	DATE OF WITHHOLDING	AMOUNT SUBJECT TO WITHHOLDING TAX (FJD)	AMOUNT OF WITHHOLDING TAX (FJD)
Pay As You Earn (PAYE)	PAYE	January 2018	2900047781	MOBILE CO 785	15/01/2018	2,400.00	0.00
Pay As You Earn (PAYE)	PAYE	January - June 2018	2900045697	CHAUHAN AUTOMOB	15/01/2018	3,000.00	476.92
Pay As You Earn (PAYE)	PAYE	January 2018	2900047286	VITAL CORPORATE P	31/01/2018	2,000.00	100.00

- The user will be navigated to a screen where they must provide the following information about the missing credit and attach evidence of withholding:
 - Tax Type (select from a dropdown menu)
 - If the Tax Type is “PAYE”, Revenue Type (select from a dropdown menu)
 - Payer TIN (payer’s name will be displayed when a valid TIN is entered)
 - Date of Withholding
 - Amount Subject to Withholding Tax
 - Amount Withheld
 - Brief Description of Payment



0% **FIJI REVENUE AND CUSTOMS SERVICE** Request to Claim New Withholding Tax Credit Bula AVNI

CLAIM MISSING WITHHOLDING TAX DECLARATION

Tax Type* Payer TIN* Payer Name

Date of Withholding* Amount Subject to Withholding Tax (FJD)* Amount Withheld (FJD)*

Brief Description of Payment*

Evidence of Withholding*

PREVIOUS STEP ADD NOTES SAVE

- After completing all mandatory fields and attaching evidence of withholding, click on “Continue to Next Step”. The user will be navigated to “Declaration” page.

0% **FIJI REVENUE AND CUSTOMS SERVICE** Request to Claim New Withholding Tax Credit - Form Number 32000033595 Bula AVNI

CLAIM MISSING WITHHOLDING TAX DECLARATION

Date of Withholding* Amount Subject to Withholding Tax (FJD)* Amount Withheld (FJD)*

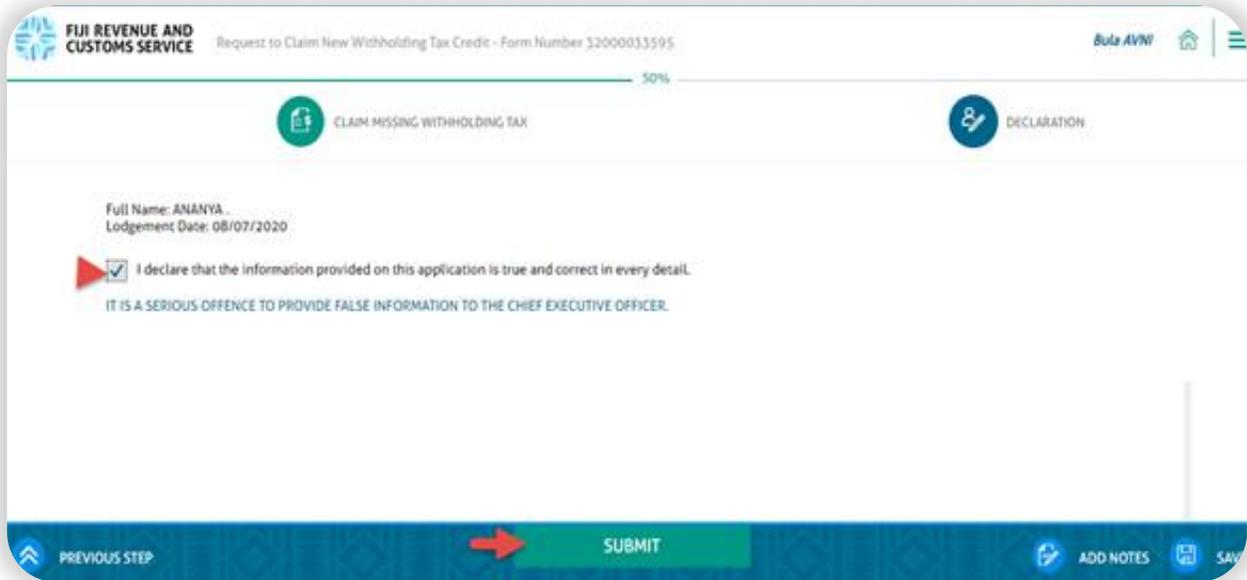
Brief Description of Payment*

Evidence of Withholding*

CONTINUE TO NEXT STEP: "DECLARATION"

PREVIOUS STEP ADD NOTES SAVE

- On the “Declaration” page, the user must agree to the declaration in order to be able to submit the request. If the taxpayer is an individual, no additional information will be required. However, if the taxpayer is a non-individual, the user will be required to input their TIN and designation. Once all mandatory fields are filled, the “Submit” button will be enabled.



FIJI REVENUE AND CUSTOMS SERVICE Request to Claim New Withholding Tax Credit - Form Number 32000033595 Bula AVNI

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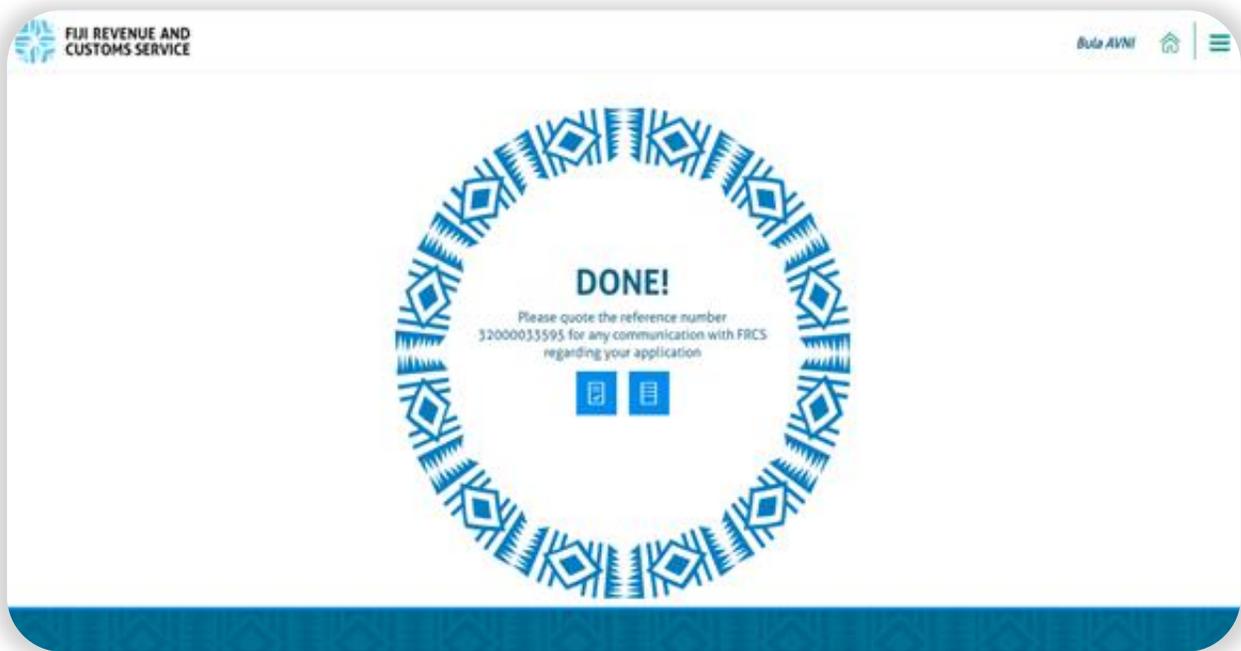
CLAIM MISSING WITHHOLDING TAX DECLARATION

Full Name: ANANYA
Lodgement Date: 08/07/2020

I declare that the information provided on this application is true and correct in every detail.
IT IS A SERIOUS OFFENCE TO PROVIDE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER.

PREVIOUS STEP SUBMIT ADD NOTES SAVE

- On clicking “Submit”, the user will be navigated to the “Acknowledgement” page.



- Once the missing withholding tax credit notification is submitted, a confirmation of submission will be available in the “Correspondences” tile. It will also be e-mailed to the taxpayer’s registered e-mail address.
- The missing withholding tax credit notification will be allocated to an officer to review and approve.
- If the withholding tax summary has been amended, an approval letter will be will be available in the “Correspondences” tile and also triggered to the taxpayer’s registered e-mail address.
- If it has been rejected, a rejection letter will be available in the “Correspondences” tile and also triggered to the taxpayer’s registered e-mail address.

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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.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-tutorial-videos/> and <https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/webinar-sessions/>