



FORM INSTRUCTIONS: PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE PROCEEDING

1. Use this form to request for an extension of time to pay. For quicker processing of your application use the Taxpayer Online Service (TPOS) which you can access on: <https://tpos.fracs.org.fj/taxpayerportal/logon#/Logon>.
2. This service can be used by a person who requires time to pay income tax that are not due.
3. To qualify for extension of time to pay, the person must do the following:
 - File the related income tax return and make a request on or before 7 consecutive days of the payment due date
4. State the return filing confirmation number for the related tax requested.
5. Select the number of days for extension and the reason of your request from the available options.
6. Provide a brief description based on the reason selected.
7. Complete the Declaration section by filling all details in the designated space. For non-individuals, the representative must also provide his/her TIN and designation e.g. Accountant, Chief Financial Officer, Company Secretary, Director, Manager, Partner or Tax Agent.
8. Our tax advice will be based on the facts provided therefore you must submit all supporting documents.
9. We will advise you once the application is processed.
10. If your request is granted and you fail to pay by the extended due date, the unpaid tax will be subject to penalties and shall become due immediately.
11. You can also request for a review of our tax advice if the application is declined.
12. Please consult with a Customer Service Officer if you need help to complete the Form.

TAXPAYER DETAILS

Taxpayer Identification Number (TIN)*

--	--	--	--	--	--	--	--	--	--

State your TIN or the Entity TIN. Note that the TIN should consist of either 9 or 10 digits

Taxpayer Name*

Enter Individual/Entity name

EXTENSION REQUEST DETAILS

Return Filing Confirmation Reference Number*

State the Filing Confirmation reference number for which extension is required

No. of Days to Extend*

7	14	30
---	----	----

Select the No. of days for extension

Reason for Request*

<input type="checkbox"/> Bankruptcy / Insolvency / Winding Up	<input type="checkbox"/> Fire	<input type="checkbox"/> Natural Disaster
<input type="checkbox"/> Cash Flow problems	<input type="checkbox"/> Medical Reasons	<input type="checkbox"/> Temporarily Ceased Operation

Please provide additional details regarding the reason for submitting this request*

Provide more details of the reason selected

DECLARATION OF TAXPAYER OR REPRESENTATIVE

I declare that the information in this application is true and correct in every detail

Taxpayer/Representative TIN

Full Name:

Designation: _____ Signature: _____ Lodgement Date:

IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE CHIEF EXECUTIVE OFFICER

FOR OFFICE USE ONLY

Officer's Name: _____

Officer's Signature: _____

Date of Receipt: _____

Reference Number: _____

CHECKLIST

- Completed Request for Extension of Time to Pay Form
- Supporting Documents
- Valid TIN of Applicant or Representative submitting the form
- Valid Photo ID of Applicant or representative submitting the form.