

## **Tax Talk - VAT Refund Request for New Dwelling House (NDH)**

The New Dwelling House VAT Refund scheme is a tax incentive to encourage Fiji citizens to own homes by either buying or building it for the purpose of living in it both in the rural and urban areas. This incentive is available for all those who acquire or build a new dwelling house and was effective from 1<sup>st</sup> January 2012.

A Non-Profit Organisation (NPO) involved in the provision of free housing for the underprivileged will also be eligible to apply for a New Dwelling House refund for each New Dwelling House constructed. This Tax Talk will cover the request related to New Dwelling House VAT refund process on the Taxpayer Online Service (TPOS)

This VAT refund request can be filed only if the house is built on land and can be requested for refund within the 3 years of time span from the date of completion certificate of the house issued.

### **How Taxpayer can file for VAT refund request for New Dwelling House on the Taxpayer Online Services.**

Outlined below are important information relating to the request on the Taxpayer Online Services to help you understand the new digital processes better.

#### **1. Log In**

The first step for requesting for VAT refund for New Dwelling House is to log on and access the Taxpayer Online Services through this link <https://tpos.frcs.org.fj/taxpayerportal#/Logon> with the username and password. Those who have not signed up for the Taxpayer Online Services can click on this for information on how to sign up on the Taxpayer Online Services - <https://www.youtube.com/watch?v=3OLHhx-2SpE>. Once in the system, the taxpayer needs to navigate to the taxpayer dashboard and access the "Requests" tile and click on the "VAT refund" tile and then "VAT refund request for New Dwelling House" tile.

#### **2. Instructions**

This is a very important step on the Taxpayer Online Services which provides instructions of the respective process. All taxpayers need to read the instructions and confirm that they have read and understood the instructions by clicking on the checkbox provided. The system will not allow to proceed further unless the checkbox is ticked. To proceed to the next section, the "New Dwelling Type" button must be clicked and the taxpayer must select either of the following options:

- Purchase of New Dwelling House.
- Construction of New Dwelling House.

#### **3. Request filing by taxpayer for New Dwelling House Constructed**

If the new dwelling type is selected as 'Construction of New Dwelling House', taxpayer must declare the 'Purpose of New Dwelling House' by selecting from the available options in the drop-down:

- If the new dwelling constructed by is selected as 'Self', taxpayer will need to provide the **Invoice details** along with **Date of Acquisition** and **Date of completion**.
- If the new dwelling house constructed by is selected as 'Contractor', then along with **date of acquisition, date of completion** and **Invoice details "Contractor details"** will also be mandatory to declare.

Based on invoice details and amounts declared, VAT summary details will populate and will be non-editable.

#### **4. Request filing by taxpayer for the New Dwelling House Purchased**

If taxpayer selects the new dwelling type as 'Purchase of New Dwelling House'; an additional question will appear to confirm the Joint Owner. On selecting 'Yes' for the Joint Owner question, an additional table will appear to capture the joint owner details like:

- Owner TIN and Owner Name. Taxpayer can add multiple joint owner details if required by clicking on 'Add New' button with a mandatory document of Consent Letter. An error message will pop up if an invalid date of acquisition is entered.
- Taxpayer will provide the invoice details by uploading the mandatory document of 'Tax Invoice'. An error message prompts up if any of the mandatory field or attachment is left blank on click of next button.
- VAT summary section will display the pre-populated amount of Total Cost (Inclusive of VAT) and Total VAT paid.
- Taxpayer must answer the question - 'House purchased is on Mataqali land?'
  - If house purchased is on Mataqali land is YES, then Title number field will be an optional field and taxpayer can just proceed by providing the mandatory address details.
  - If the house purchased on Mataqali land is NO, then 'Title Number' field will be mandatory to be declared along with mandatory address details.
  - Depending upon the answer of the question error message for the mandatory attachments will prompt up. Once the mandatory attachments uploaded taxpayer can proceed further to the next section by clicking "continue to next step".

#### **5. Declaration**

The VAT refund request will be filed by an individual taxpayer, whose full name will appear on the field. You will need to check the box and click on 'Submit' button to complete the process.

The page will navigate to the acknowledgement screen consisting of following buttons:

- Download Confirmation: To download the confirmation letter.
- File Another Request: To navigate back to the Taxpayer Dashboard.

## **Important Reminder to Taxpayers**

We encourage use of online services and payments. We urge all taxpayers to use the Taxpayer Online Services to lodge applicable tax returns due and make online payments. The online services provide many benefits including 24 hours a day, 7 days a week service, improved client service through greater flexibility, cost savings, less paper waste and the convenience of accessing the FRCS from anywhere you like. The imminent threat posed by the evolving COVID-19 pandemic and the national health restrictions pertaining movement and Containment Zones placed by the Ministry of Health and Medical Services makes our online services a safer choice of conducting business with FRCS through our digital platforms available.

Taxpayers can simply log on <http://mytpos.fracs.org.fj> to the Taxpayer Online Services and access our services. Customs Agent and Traders are also urged to use the prepayment account (PPD) and online payment facility for the payment of Customs Duties.

## **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 education materials can be accessed from the FRCS website <https://www.fracs.org.fj/ourservices/taxpayer-online-service-tpos/tpostutorial-videos/> and <https://www.fracs.org.fj/podcast/>. The user manuals are available on <https://www.fracs.org.fj/our-services/taxpayer-online-service-tpos/users-guide/>. FRCS encourages all taxpayers to access the online services and to use it for efficient tax services and ease of compliance. For any queries or issues related to TPOS, please contact us on 1326 or email [tpos@fracs.org.fj](mailto:tpos@fracs.org.fj) or [info@fracs.org.fj](mailto:info@fracs.org.fj).