



Tax Clearance Service on the Taxpayer Online Services (TPOS)

Tax Clearance Certificate is an official document which confirms the amount cleared by Fiji Revenue and Customs Service (FRCS) to be remitted offshore. The Reserve Bank of Fiji requires that all individuals (individual taxpayers and sole traders) and non-individuals (Companies, Estate, Trust, Non-Profit Organization, and Government agencies) obtain a Tax Clearance Certificate to remit funds out of Fiji. Individuals need a certificate for migration or other purposes, while non-individuals need to remit funds for their businesses.

Taxpayers will be able to apply online for a Tax Clearance Certificate on the Taxpayer Online Services (TPOS) in the coming months. In this week’s Tax Talk we will focus on the digital process of applying for Tax Clearance Certificate on TPOS.

1. Types of Tax Clearance Certificates

There are 3 types of Tax Clearance Certificates issued by FRCS:

- I. **Standard Tax Clearance**- application for this type of tax clearance can be made by all individuals and non-individuals e.g. company that needs to remit funds out of Fiji.
- II. **Blanket Tax Clearance (BTC)** - This facility is provided to only those with proven records of tax compliance, reputation and goodwill. This includes applications from entities having regular transactions dealing with sending overseas remittances. A blanket tax clearance is generally issued for a period of one year. When applying for a BTC, the taxpayer will have to indicate an estimated monthly and annual amount of expected remittance on the prescribed BTC application form.
- III. **Migration Tax Clearance (MTC)** – this is for individuals who are migrating out of Fiji with their funds.

2. Difference in the current (manual) Tax Clearance Certificate application process and the new TPOS process

The table below illustrates the difference between the current manual process of applying for the Tax Clearance Certificate and the new online process on TPOS.

Current Process	TPOS (New Process)
Complete Tax clearance manual forms	Complete Tax Clearance Online forms.
Make copies and print and attach relevant documents.	Scan and download originals documents in pdf, jpeg format and attach to online application.
Visit FRCS Office to submit Tax clearance form.	Access TPOS and submit an application online from anywhere in the world.
Visit FRCS Office to collect processed Tax clearance certificate.	Access processed Tax Clearance Certificate on Correspondence tile & email copy to banks for remittance.
Can only obtain the original copy of processed Tax Clearance Certificate once however, if misplaced then taxpayer have to visit FRCS again to obtain another copy with letter from bank.	Access processed Tax Clearance Correspondence tile at any time and reprint. Copies of Tax clearance will be acceptable by all Financial Institutions.

3. Applying for Tax Clearance Certificate on TPOS

Outlined below are detailed steps on how taxpayers could apply for Tax Clearance Certificate on TPOS when it is implemented. Note that the log in process on TPOS and instructions apply to all types of taxpayers.

I. Log In

- a. Go to FRCS website www.frcs.org.fj and login to TPOS (<https://tpos.frcs.org.fj/taxpayerportal/#/Logon>) with your username and password. Those who have not signed up for the TPOS can click on this link for information on how to sign up on the TPOS <https://www.youtube.com/watch?v=3OLHhx-2SpE>. Once in the system, taxpayer needs to navigate to the dashboard and access the '**Requests**' tile, select '**Certificate**' and then click on **Application for tax clearance**.

II. Instructions

- a. This is a very important step on the TPOS 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.

III. Taxpayers having outstanding issues on payments and filing obligation will get a pop up notification, however they can close the message and proceed with submitting the tax clearance application.

IV. Selecting the Appropriate Type of Tax Clearance

- a. Select type of tax clearance from the drop down menu option including standard, migration or blanket. Upon selection of the appropriate field, taxpayer needs to provide requirements for specific clearance selected.
- b. **Standard Tax Clearance** - Details of funds to be transferred has to be entered e.g. method of payment, country, beneficiary name (Offshore supplier name), beneficiary ID (Tax ID-offshore), beneficiary Type-offshore (Individual or Enterprise), currency, total amount on invoice. Exchange rate will be automatically determined by system. Exchange rate can only be entered on special discounted rate issued by banks. This is subject to bank approvals with evidence to be attached when applying on TPOS.
- c. **Blanket Tax Clearance (BTC)** - will require specific periods to apply for BTC with evidence of supporting documents that require to qualify for a Blanket Tax clearance. Bank statements are required to apply for Blanket Tax clearance.
- d. **Migration Tax Clearance** - Passport copy, visa copy, travel documents, amount to be transferred, source of funds and bank statements.

V. Once the above requirements are entered, taxpayer can click on 'continue to next step'.

VI. Taxes payable (applicable only to Standard Tax clearance) will be automatically calculated by the system and displayed.

VII. Finally, declare and submit the application.

VIII. Confirmation and acknowledgement correspondence will be sent on the TPOS Correspondence tile.

We encourage use of online services and payments

We urge all taxpayers to use the TPOS to lodge tax returns due and make online payments. The online services provide many benefits including 24 hours a day, 7 days a week access, improved client service through greater flexibility, cost savings, less paper waste and the convenience of accessing the TPOS portal from anywhere you like.

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.frcs.org.fj/our-services/taxpayer-online->

[servicetpos/webinarsessions/](https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/tpostutorial-videos/) and <https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/tpostutorial-videos/>. The user manuals are available on <https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/users-guide/>.

Taxpayers are encouraged to use the online services for easier access to their tax information for ease of communication with us.

Please contact us on 3243000 or 1326 or email tpos@frsc.org.fj or info@frsc.org.fj for queries related to TPOS or any other tax or customs issues.