VAT E-Filing Guide – Filing Payable Return

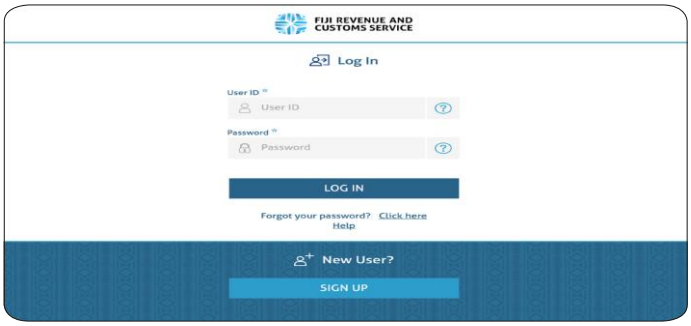
The VAT Return is a self-assessment return and **must** be submitted through the Taxpayer Online Service (TPOS).

Step 1 - Logging into your TPOS:

- You can go to our website **www.frcs.org.fj** where you will see “our portals”. Click on “our portals” and then click on “Taxpayer Online Services (TPOS)”; or

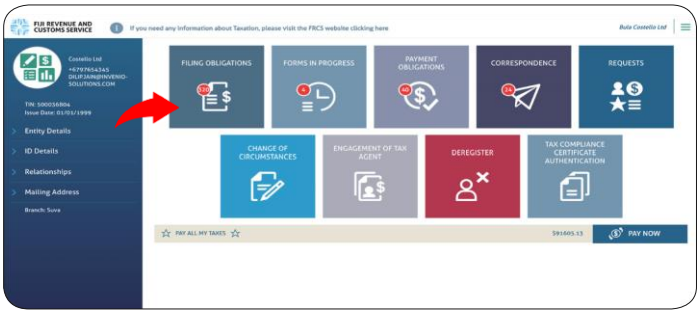


- You may also directly access your TPOS directly by typing this link on your browser preferably Google Chrome. https://tpos.frcs.org.fj/taxpayerportal/logon#/Logon
- You will be directed to the login screen below where you enter your User ID and Password obtained during sign up process



Step 2 – Select the VAT Return to file

- Once logged into TPOS, you will see your dashboard and the following tiles will be available, you are required to click on ‘Filing Obligations” tile.

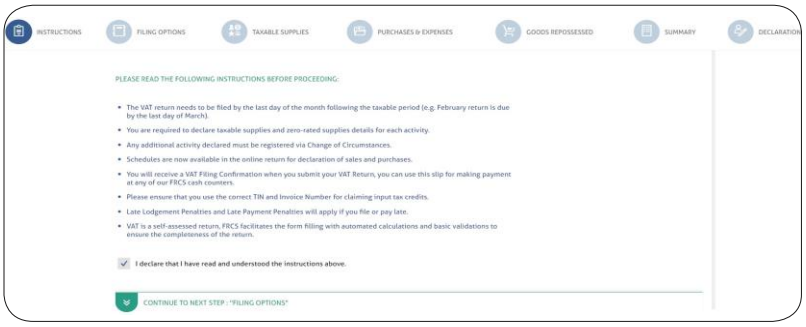


- Select the return you would like to file by clicking on the Tax Return, Period, Status or Arrow key. For this example, we will select the overdue return of May 2018.



Step 3 – Instructions Screen

- The first step in filing a return is the declaration which is a set of instructions advising you on the importance of providing accurate information with supporting documents where relevant, and features of the VAT return, etc.
- Please read the declaration and check the declaration box. In order to proceed to the next section of the return you **must** click on “Continue to Next Step: Filing Options”

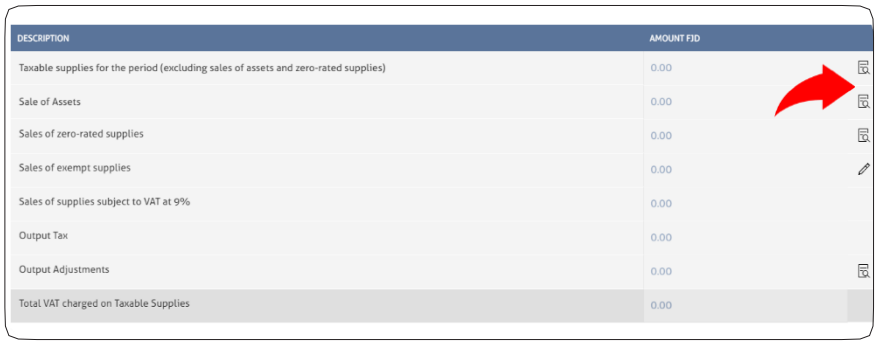


At this point, your file is automatically saved and a form bundle number or filing obligation number is created (110000036248). You have use this reference number to follow up with FRCS on any queries regarding this return.

Step 4 – Filing Options

- In the new page under filing options, you will be prompted with a question on lodging a nil return for this period, you must **select No**.
- This will direct you to the next step – updating your taxable supplies.

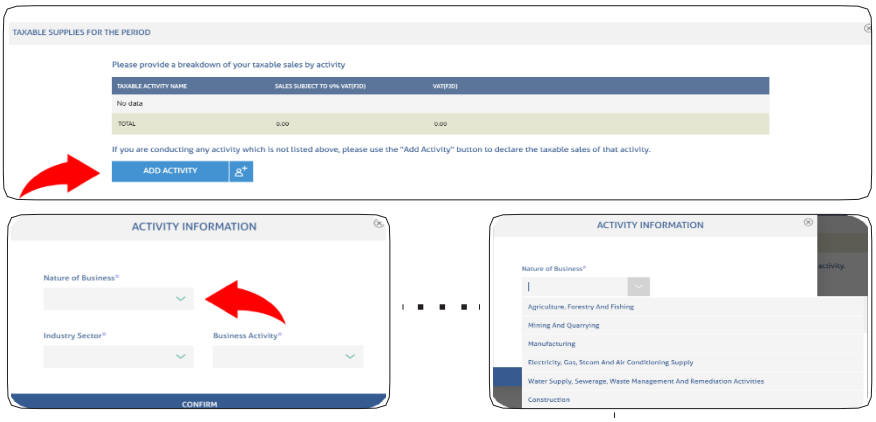
Step 5 – Taxable Supplies



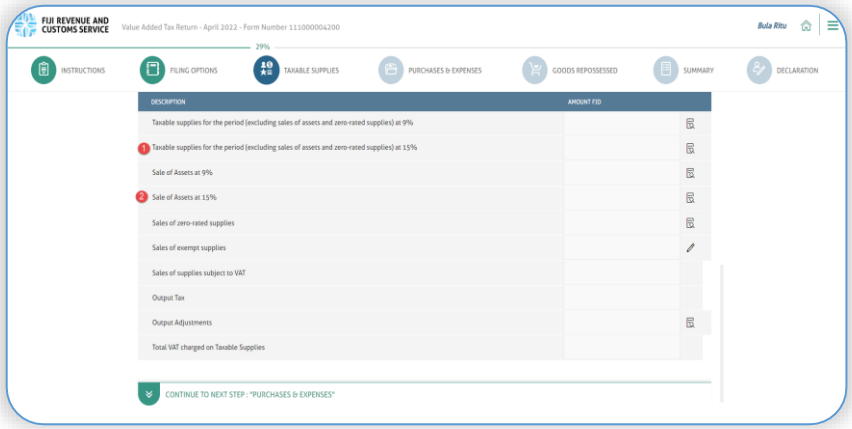
- Youwill need to select the categories that applies to you.
- Selecting a category opens upa schedule where more detailed data pertaining to that category can be entered.

i Taxable Supplies

- For this example, we update the Taxable Supplies for the period,
- Update your activity by clicking on Add Activity thus allowing you to update the nature of business, industry sector and business activity.
- Click Confirm once you have completed these updates.



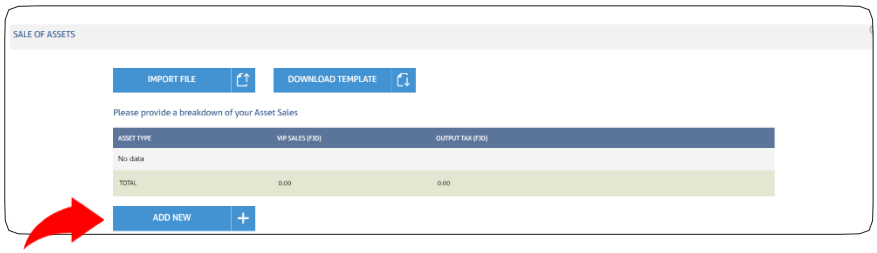
- The below two additional fields will be displayed for VAT returns April 2022 onwards.
- You will be able to select Sales Subject to 15% VAT(FJD) from April 2022 onwards.



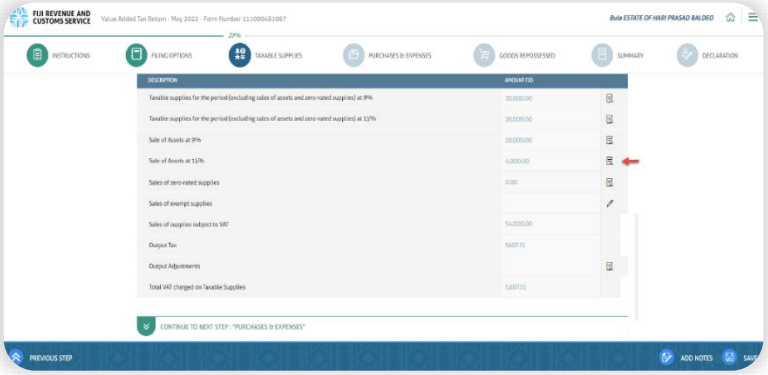
- Once you confirm the taxable supplies breakdown by activity, the total is populated to taxable supplies for the period in Taxable Supplies section.
- Select the next category **"Sale of Assets"**.

ii Sale of Assets

- You have options; to download the template or add data directly into the table by clicking on "ADD NEW"

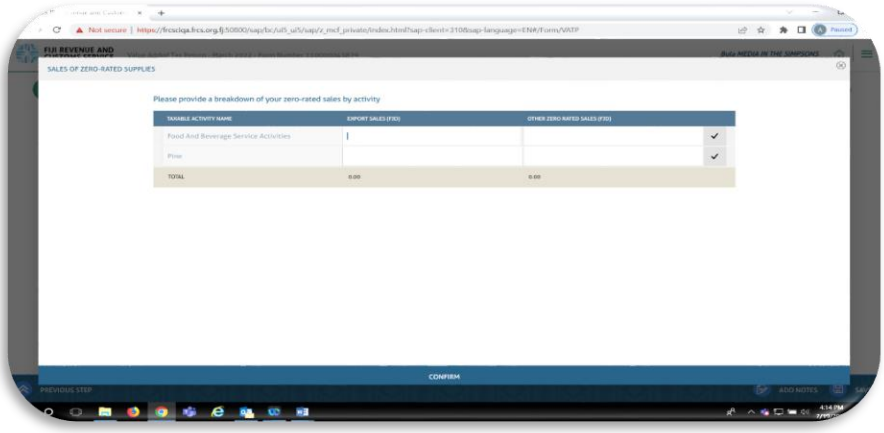


- If you are importing an Excel file, it should be in thesame format as the template.
- Click Confirm after adding data into the relevant fields
- Once you will confirm the sale of assets the total VIP sales amount will be populated to Sales of Assets in taxable supplies section.

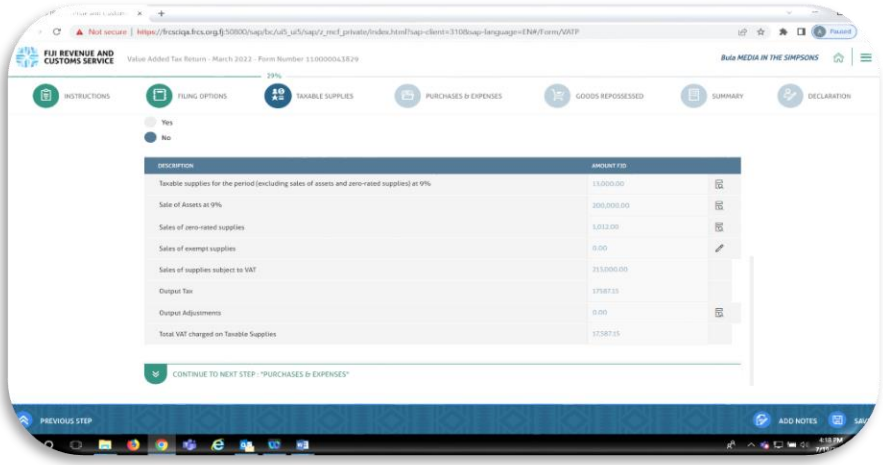


iii Zero rated Sales

- The next schedule should be filled to **capture any zero-rated sales** for the period
- Click on edit icon besides the schedule and a screen with a table is displayed to collect the related information.
- Where the taxable activities will be listed, you must input your export sales amount and other zero-rated sales amount into these prepopulated entries.
- Any activity that was added in Taxable Supplies schedule will also be prepopulated on this schedule screen.

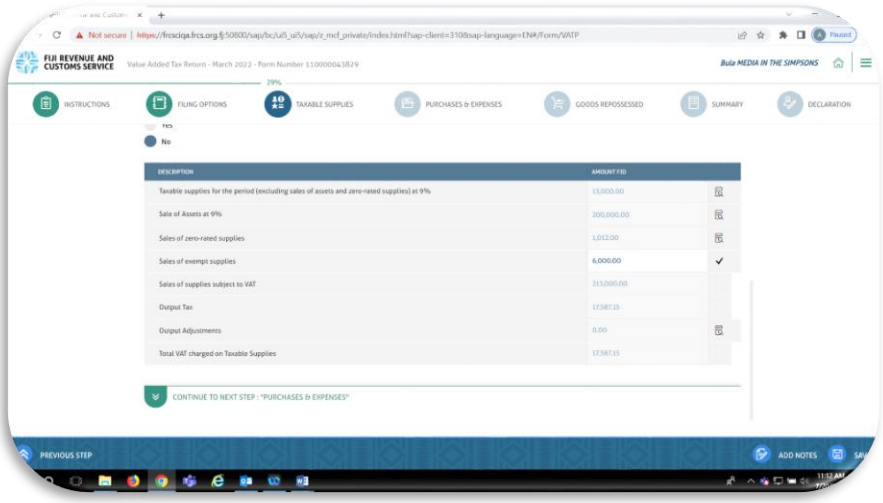


- Once you confirm, the total zero-rated supplies will be captured in Sales of Zero-rated supplies.



iv Exempt Sales

- Unlike the other lines/schedules mentioned above, exempt sales amount are directly enter



v Sales of supplies subject to VAT

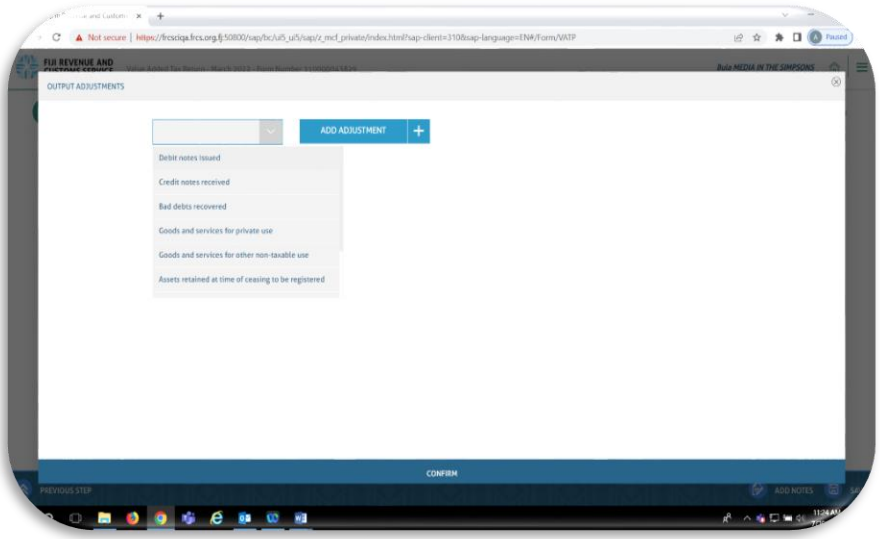
- This will be sum of Taxable Supplies for the period and Sale of Assets only

vi Output Tax

- The total VAT amount of **Sales of supplies subject to VAT** from Taxable supplies schedule and Sale of Assets schedule.

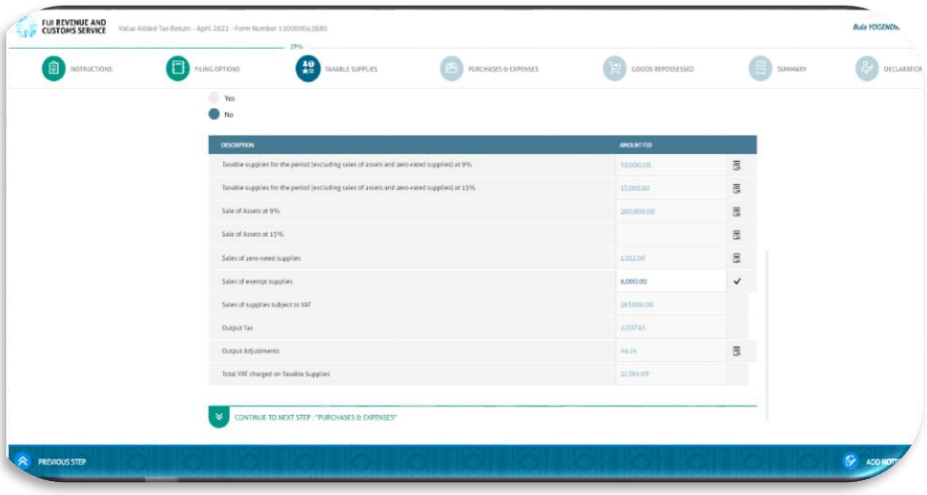
vii VAT Output Adjustments

- Next declaration is on VAT Output adjustments which is to be entered under specific type of adjustment.
- Once clicked on edit icon you can navigate to the screen and choose the type of adjustment (s) from a dropdown list whichever is applicable and then click on Add Adjustment.



viii Total VAT Output on Taxable Supplies

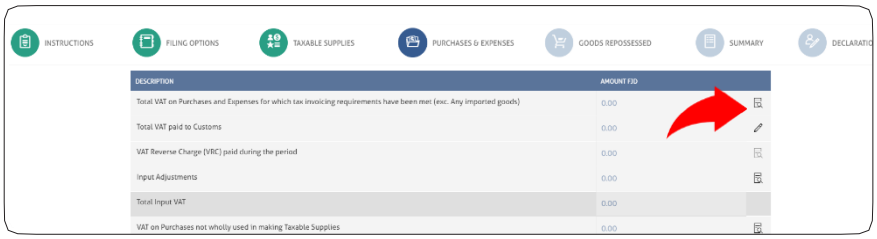
- Sum of (vi) Output Tax and (vii) Output Adjustments.



- Once data is entered in all relevant fields, click on “Continue to Next Step: **Purchases & Expenses”**.

Step 6 - Purchases & Expenses

- A list of expense categories will be shown. You will need to select the categories that apply to you.
- Selecting a category opens up a schedule where more detailed data pertaining to that category can be entered.



i Total VAT on Purchases & Expenses for which tax invoicing requirements have been met

- Select the icon as shown above. You have the option to download the template or add data directly into the table.
- If you are importing an Excel file, it should be in the same format as the template.
- Click Confirm after adding data into the relevant fields, you will be directed back to main categories

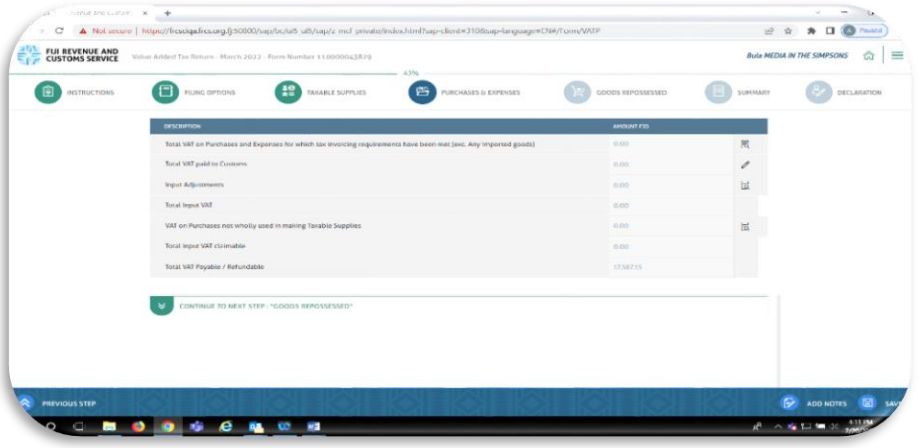
- From April 2022 onwards, you can enter up to 15% of the Total Sales (VAT inclusive) field, prior to this only up to 9% is allowed

ii VAT paid to Customs

- Next claim that can be made is Customs VAT which you have to enter directly to the line
- It has to be the exact amount or less than records with our Customs system to avoid any error message

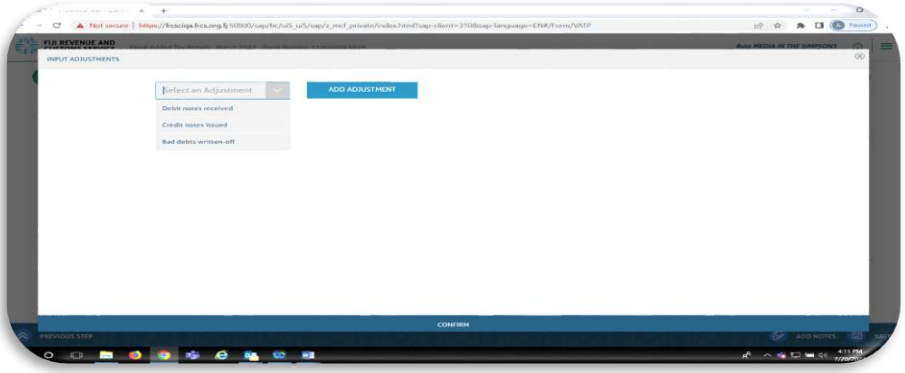
iii VAT Reverse Charge

- Next claimable item is **VAT Reverse Charge** (VRC) amount paid during the period



iv Input Adjustment

- You will need to provide details of any **input adjustments** in the schedule by clicking on edit icon which will open the input adjustment page
- Choose the type of adjustment (s) from a dropdown list whichever is applicable and click on Add Adjustments.



v Total Input VAT

- The **total input VAT** is the sum of Total VAT on purchases and expenses, VAT paid to custom, VRC payments and input adjustments.

vi Not Wholly used for making Taxable Supplies

- On the above line enter the VAT portion of goods bought but are not for making taxable supplies like exempt supplies or personal consumption

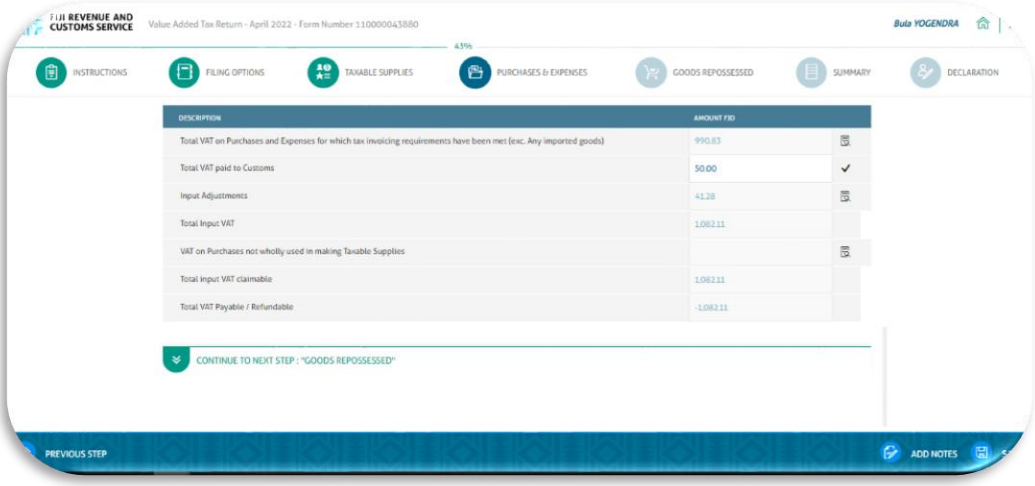
vii Total Input Claimable

- Is calculated by deducing VAT on purchases not wholly used in making taxable supplies from Total input VAT.

viii Total VAT Payable/Refundable

- This is an auto-computed field, which will be calculated as:

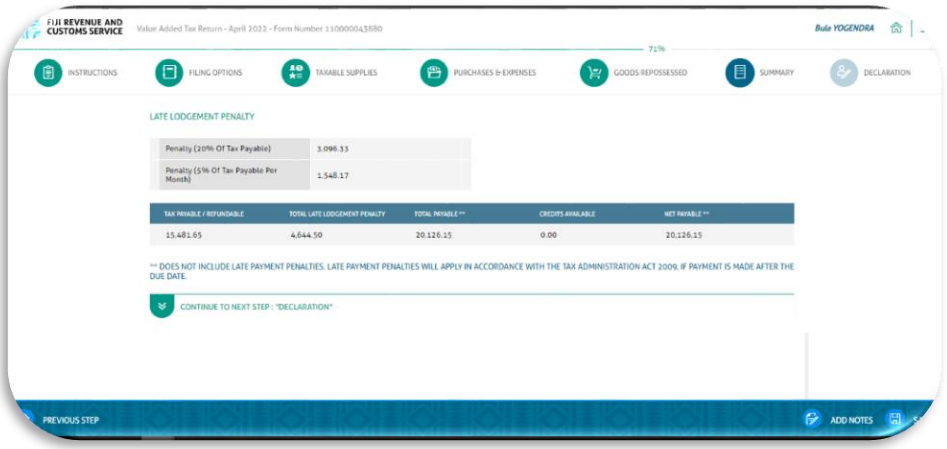
Total VAT Output on Taxable Supplies [Step 5 (viii)] - Total VAT Input Claimable [Step 6 (vii)]



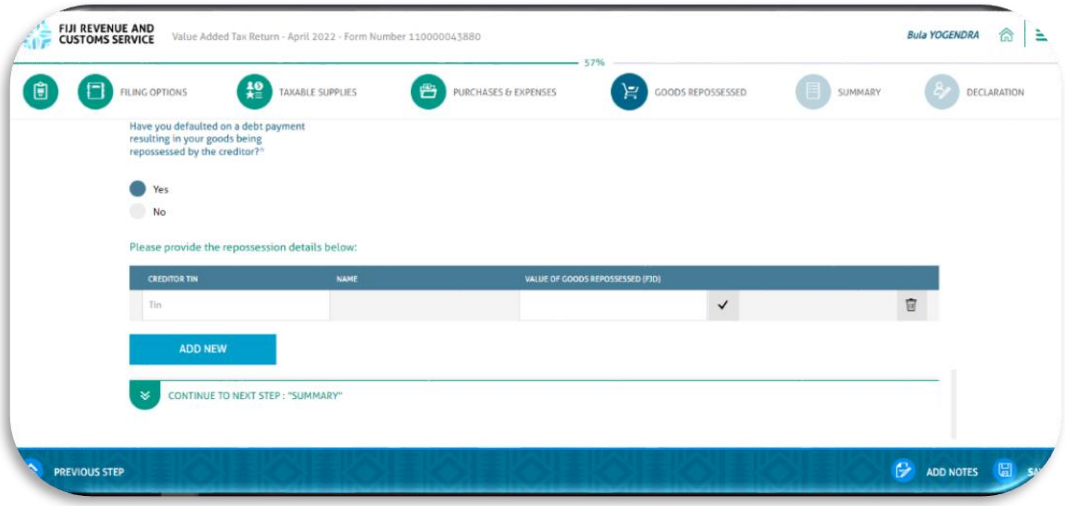
- After completion of **“Purchases and Expenses"** section taxpayer will click on next step to proceed on **"Goods Repossessed" section.**

Step 7 – Goods Repossessed

- You will be asked to confirm if you have defaulted on a debt payment resulting in goods being repossessed.
    - If you **select No**, you can click on **“Continue to Next Step: Summary”.**



- If you select Yes, this will open up a table where you will be required to enter repossession details.



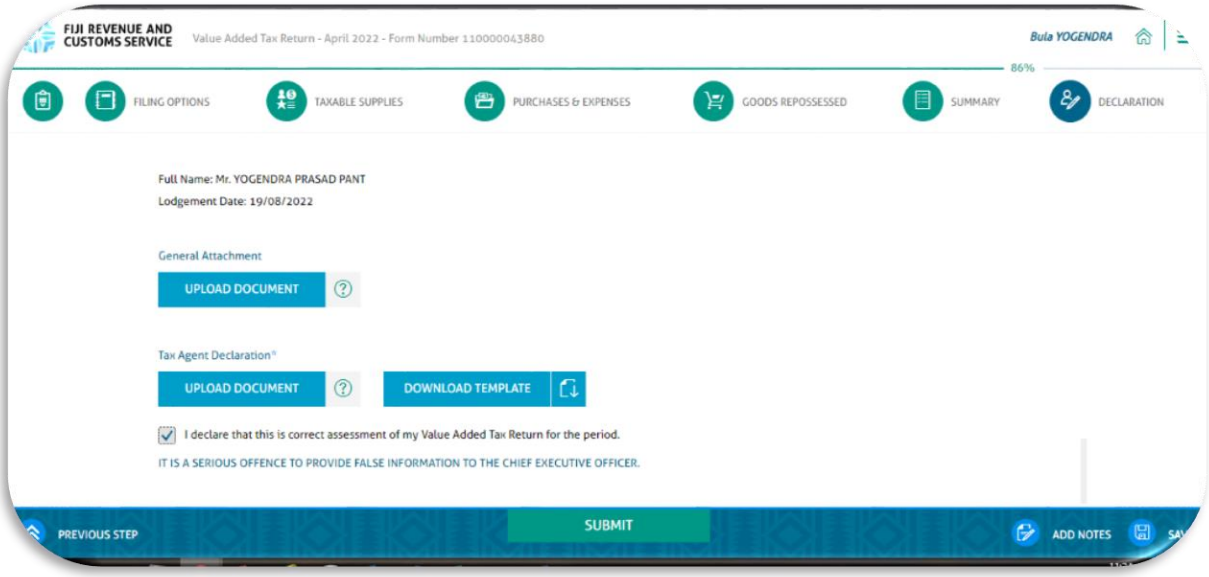
- It is important to know the TIN of your creditor as this will need to be entered before you can continue.
- Once the goods repossession details has been entered, the system will allow you to proceed to the **Summary** section on clicking the "Continue to Next Step: Summary".

Step 8 – Summary

- Check summary table on VAT payable or Refundable for this period and click the “Continue to Next Step: Declaration”

Step 9 – Declaration

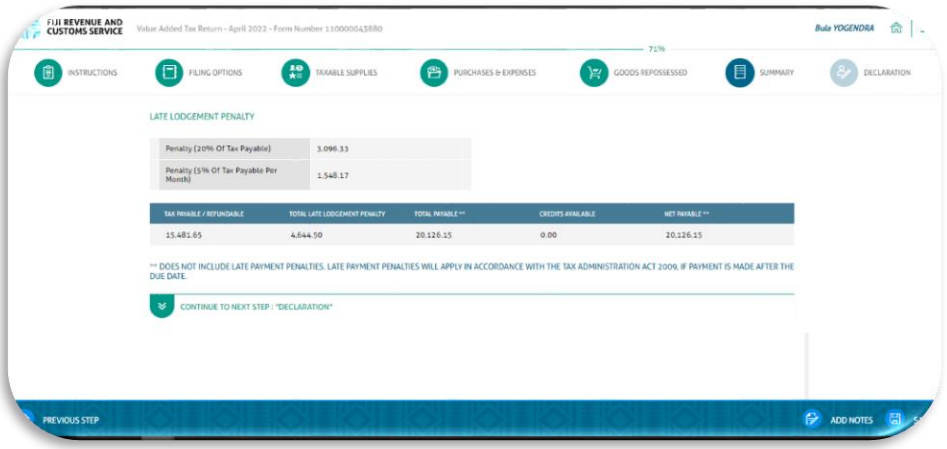
- This is a confirmation from you (or the authorized representative) that the tax return has been correctly assessed for the period.
- Any relevant attachments can be uploaded in this step.
- After these details are entered, click on Submit to complete the process.



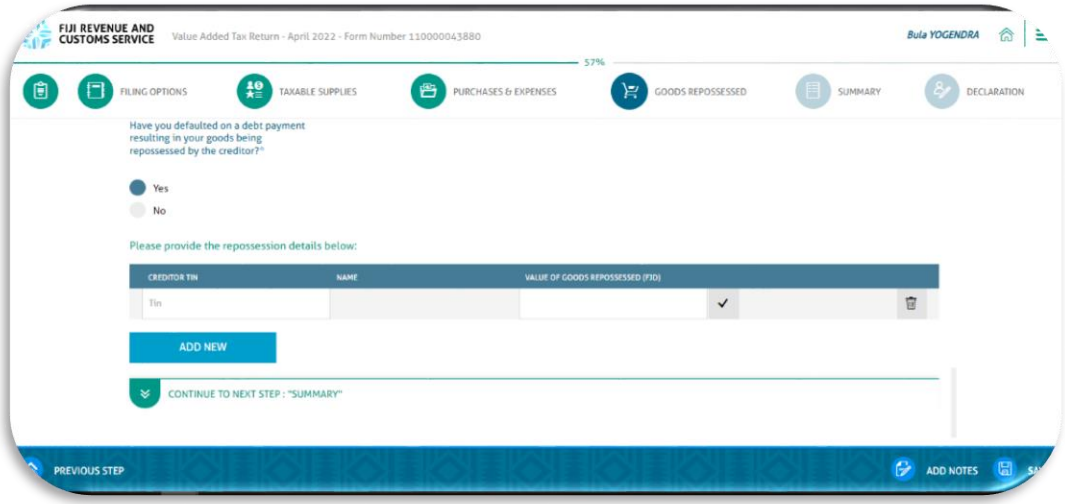
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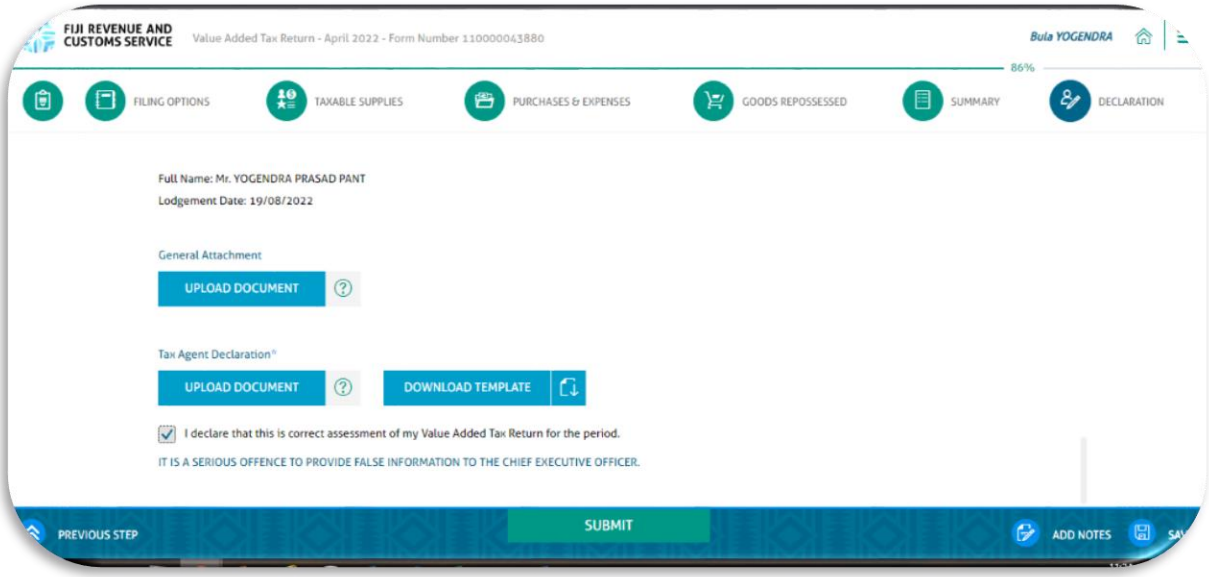
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Step 6 – Summary

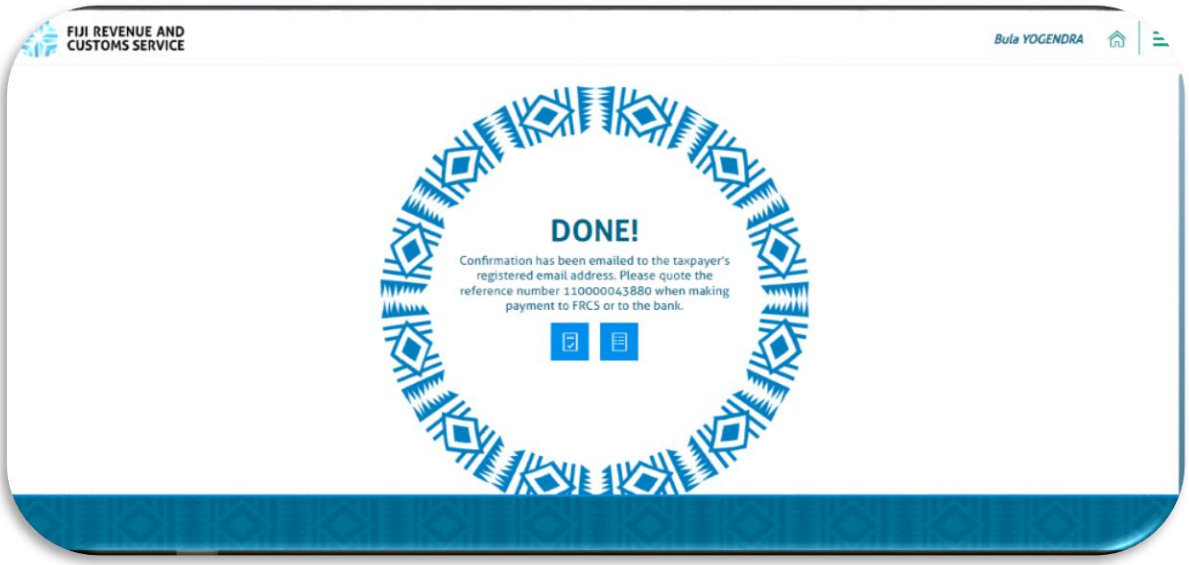
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FIJI REVENUE AND CUSTOMS SERVICE
Bula YOGENDRA
DONE!
Confirmation has been emailed to the taxpayer's registered email address. Please quote the reference number 110000043880 when making payment to FRCS or to the bank.