FIJI REVENUE AND
CUSTOMS SERVICE

SCHEDULE 3

WHISTLEBLOWER.INFORMATION SHEET

I. Whistleblower (WB) Scope

Fiji Revenue and Customs Service is committed to the highest levels of ethics, integrity, professionalism, and **accountability in the way that we do business. In line with** this commitment and good corporate governance practice, **FRCS encourages members of the public, staff, internal and** external stakeholders to confidentially report or disclose **any fraudulent acts, unethical behavior, breaches of FRCS** legislation, regulations and policies, committed by any **company, taxpayer, FRCS employee, member of FRCS** management or FRCS board members.

Whilst everyone is encouraged to report any concern to FRCS, customer service complaints are different to **whistleblower alerts, as such is to be reported through** the Customer Feedback Form on the FRCS website or email feedback@frcs.org.f j

A. Whlstleblower Protection • **A complainant is protected under section 51A (Protection of Informers) of the FRCS Act.** • **To the fullest extent possible, FRCS will maintain strict confidentiality of the whistleblower's identity and the report(s) or concem(s) flagl!d.**	**B. Anonymous Disclosures** Whistleblowers have the option to remain anonymous when lodging a report or concern through the Whistleblower Form, howevN, FRCS encourages that your identity be disclosed.
C. How to make I whlstleblower report? **All reports are to be made formally, In writing via the WB Reporting Form and may be submitted either:** • **via email to WBInfo@frcs.org;** • **posted to Chief Executive Officer, Fiji Revenue and Customs Service, Private Mall Bag, Suva; or** • **hand delivered to the Office ofthe CEO, Building 3, Level 4, FRCS Office, Nasese, Suva.**	**D. Reward and Payment** A WB report that contributes significantly to the success of the investigation, audit and prosecution by FRCS shall be entitled for reward up to 10% of the principal tax revenue recovered or maximum of $100,000 whichever is less/applicable as monetary reward. The reward shall only be paid for principle tax revenue collections that are above $50,000. The reward is subject to tax pursuant to s14{1){b) of the *Income Tax Act* 2015. Commendation Certificates are issued for principle tax collections that are below $50,000.
E. Requirements for all W I Reports **All WB Reports must have the following:** • **Detalls of the background and history of the concern being** flagged; • **Names of persons/parties involved and their roles;** • **The reason why the WB is raising the concern;** • **Relationship between the WB and person/party Involved;** • **Documentary or physical evidence whether direct or Indirect** of the concern or complaint; and **F. Any other Information that supports the report.**	

Important

- Although a WB is not expected to prove the allegations, the reasonableness of any allegation made by the WB must demonstrate that there are justifiable grounds for his or her concern(s).
- Only reports that meet the requirements provided in (E) above will be assessed and considered for further actions. Failure to meet any of the requirements may deem the report as lacking merit for further action.
- Reports that are deemed to have merit may undergo a full investigation and/or an audit which will be conducted by FRCS.
- When making a disclosure via the WB report, the WB is expected to have reasonable grounds to suspect the information he/she is disclosing. If a WB is found to make an allegation that is frivolous, malicious or for personal gain, a separate investigation may be carried out against the WB by FRCS and if necessary, FRCS may also pursue criminal action against the WB.