



PUBLIC NOTICE

Provisional Tax Lodgments

The Fiji Revenue and Customs Service (FRCS) wishes to advise our valued Customers that the process for Provisional Tax Summary lodgments and reconciliations will be facilitated electronically effective from this month, September 2017.

In order to improve our tax payer services and enhance ease of doing business, we are digitizing our manual functions to accommodate electronic lodgments, payments and communications.

A summary of the implication of this new Electronic Provisional Tax (EPT) is outlined below:

Services	Manual (prior to September 2017)	NEW – EPT (effective September 2017)
Lodgment	<ol style="list-style-type: none"> Annual lodgment The annual summaries for 2016 and prior years will continue to be lodged. 	<ol style="list-style-type: none"> Monthly lodgment of EPT File 2017 onwards. EPT files under the new module will be rejected for: <ul style="list-style-type: none"> No payment Short payment Incomplete details EPT files will be accepted for: <ul style="list-style-type: none"> Balanced payments Over payment Nil payment and Summary Notification emails will be sent to customers for all e-files received. Notifications for unsuccessful e-files will have reasons attached to the return emails.
Payment	<ol style="list-style-type: none"> PT payment receipted on Contractee (Payer) ledger. PT payment not considered as Advance tax during the year. 	<ol style="list-style-type: none"> PT payment receipted on the Contractee (Payer) ledger will be transferred to the Contractor's (Payee) ledger as Advance tax after monthly system reconciliation
Reports	<ol style="list-style-type: none"> Standard Reports. Example – Reconciled, Over Deducted and Short Deducted 	<ol style="list-style-type: none"> More report options. Current ad-hoc reports will now be available in the new module Example – On-Time lodgers, Non-Lodger Report, Late Lodgers, On-Time Payers, Rejected Files and Late Payers

The generated EPT files will be forwarded to the validator using the following email address:
ept@frcs.org.fj

The **due date** for the lodgment and payment of the Provisional tax EPT file is on or before the **last day of the following month**. (Example August 2017 EPT file and payment is due on or before 30th September 2017)

Lodgment of EPT files after the due date will attract a **Late Lodgment Penalty (LLP)** of **20%** of the tax amount payable under the return as per Section 43 of the Tax Administration Act (TAA).

A taxpayer who fails to pay tax by the due date is liable for a **Late Payment Penalty (LPP)** of **25%** of the unpaid tax amount as stipulated under Section 44 of the Tax Administration Act (TAA).

For all related queries, please contact Ms. Anjani Nand on 3243580 or Mr. Pita Matanayawa on 3243575.



[Visvanath Das]
CHIEF EXECUTIVE OFFICER
8th September 2017