



Tax Talk Article: Obtaining a One-time Login Code for Sign Up

Every user will need to Sign Up in order to use the Fiji Revenue & Customs Service (FRCS) Taxpayer Online Services (TPOS) portal. This means that in order to access online tax services, taxpayers must Sign Up as a user. This includes new and existing taxpayers regardless of whether it is an individual or a non-individual.

In this week's article, we discuss on how existing taxpayers can obtain the One-time Login Code. This is a process on its own and we urge all existing taxpayers to understand how the One-time Login Code is obtained.

Who is an Existing Taxpayer?

Existing taxpayers are those individuals and non-individuals that have been registered with FRCS and have also been issued a Taxpayer Identification Number (TIN). In other words, the TIN is the main determination of whether an individual or non-individual is an existing taxpayer or not.

One-time Login Code

The One-time Login Code is a unique code issued by FRCS to an existing taxpayer to be used along with TIN when doing Sign Up. The code is made up of alpha numeric characters and is only issued after FRCS has verified the identification of the existing taxpayer. The code provides an additional layer of security ensuring that the combination of TIN and One-time Login Code matches when doing Sign Up.

The tax office urges all existing taxpayers to ensure that their One-time Login Code is kept confidential and should not be shared with any other person(s) before the actual sign up.

Obtaining a One-time Login Code

All existing taxpayers are required to visit any of our FRCS offices Fiji wide to obtain a One-time Login Code before Sign Up. It is important for existing taxpayers to understand, the manner in which the One-time Login Code is obtained. The table below provides the steps that an existing taxpayer must follow in order to obtain a One-time Login Code.

Existing Taxpayer Type	Steps to Obtain a One-time Login Code
A. Individual	<ol style="list-style-type: none"> 1. Complete One-time Login Code form. The form can either be accessed on the following link: https://www.frcs.org.fj/wp-content/uploads/2019/06/Sign-up-Authentication-Forms-INDIVIDUALS..pdf or obtained from any of our FRCS offices. 2. Provide Taxpayer Identification Number (TIN) of Individual (Existing Taxpayer)

	<ol style="list-style-type: none"> 3. Provide Valid Photo ID e.g. Passport, Joint Card, Driver's License, Employment Card, Student ID Card etc. 4. Submit form and valid Photo ID at any FRCS office for verification
B. Non-Individual	<ol style="list-style-type: none"> 1. Complete One-time Login Code form. Form can either be accessed on the following link: https://www.frsc.org.fj/wp-content/uploads/2019/06/Sign-up-Authentication-Forms-NON-INDIVIDUALS..pdf or obtained from any of our FRCS offices. 2. Provide Entity TIN 3. Provide Representative TIN 4. Provide Valid Photo ID of Representative E.g. Passport, Joint Card, Driver's License, Voter ID. 5. Submit form and valid Photo ID at any FRCS office for verification

Representative of Non-Individual

Existing Taxpayers who are Non-Individuals are required to also provide TIN details and a valid personal form of ID of their Representative. 'Representative' includes either of following:

- Authorized Officer,
- CEO,
- Managing Director,
- Secretary,
- Treasurer,
- Resident Director,
- Resident Partner in case of Partnership Business,
- Trustee in case of Trust
- In any other case apart from Company, Partnership and Trust it is the person that is responsible for accounting for the receipt of payment of monies or funds. However, this does not include tax agents.

Verification of Existing Taxpayer Identity

The tax office requires existing taxpayers to visit an FRCS office to obtain the One-time Login Code. This will allow FRCS to verify a person's identity before the One-Time Login Code is issued. Hence, during the verification process FRCS will require the Individual to provide valid personal ID. For Non-individuals, the representatives are required to provide their personal identification as representative of the Non-Individual.

Existing Taxpayers Living Abroad

Existing taxpayers that are currently residing abroad may still obtain their One-time Login Code by providing scanned copies of their completed form, their valid passport and evidence of their residential address through email to suvairstc@frsc.org.fj or goldcardservices@frsc.org.fj for Gold Card members.

For Gold Card members, representatives are urged to visit our Gold Card department with their requirements to obtain their One-time Login Code.

In cases where FRCS is not satisfied with the Identification provided by the existing taxpayer than the One-time Login code will not be issued and the existing taxpayer will be notified accordingly.

The Service wishes to encourage all existing taxpayers who have not obtained their One-time Login Code to visit our nearest FRCS offices to obtain it.

For more information please send your queries to info@frcs.org.fj .