



Registering for tax

As a new business or company you are required to register with the Fiji Revenue and Customs Service (FRCS) to obtain your unique Tax Identification Number (TIN) and for relevant taxes. The FRCS Taxpayer Online Service (TPOS) is an online portal for you to register for taxes, monitor your compliance, and lodge tax returns. An increasing number of services are available through TPOS.

FRCS provides extensive information on their website, including frequently asked questions, tutorial videos, detailed user guides, and webinar sessions. These can be accessed at:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/>

Sole traders are assessed for tax against personal earnings minus allowable expenses. Companies are assessed for tax against profit. The amount of tax to pay is calculated through annual tax returns. Both sole traders and companies may be liable for other taxes, including Pay As You Earn (PAYE), Value Added Tax (VAT), Fringe Benefit Tax (FBT), Service Turnover Tax (STT), and the Environmental and Climate Adaptation Levy (ECAL). Different allowances and thresholds may apply depending on the type of entity and the type of tax. Additional taxes to be aware of include provisional withholding tax for contractors, as well as levies paid to other entities, such as the employer contribution paid to FNPf and the FNU Levy.

Paying tax can feel annoying for any business, but it is important to appreciate that it is only through everyone's tax contributions that the government is able to provide all the things that make doing business possible. That includes there being an educated and healthy population for you to employ people from, roads and bridges for you to cheaply and quickly travel between places and transport your goods, a reliable supply of power and water, and the laws and enforcement that ensure stability and fair competition. The tax system may not be perfect, and you may need to ensure it is being applied fairly to your business, but it is always worth keeping the bigger picture in mind.

How do I register for tax?

Once you have registered your company and/or business name with the Registrar of Companies you can proceed to register for tax.

Step 1:

- Create a TPOS account
 - If you **do not** have a TIN as an individual or for your company you can create a TPOS account by going directly to the portal login page and clicking on the "Sign up" button:

<https://tpos.frsc.org.fj/taxpayerportal#/Logon>

Select "New taxpayer" then "Individual" if you are creating an account for yourself, or "Non-individual" if you are creating an account for your company. You will be emailed confirmation and a temporary password which you can use to login for the first time.



- If you already have a TIN as an individual or for your company you need to complete and submit a form to FRCS applying for a “one-time login code”. The form is available at:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/>

Once you have your code, you can create your TPOS account by clicking on the portal “Sign up” button, selecting “Taxpayer” and entering the requested details.

Step 2:

- Obtain a TIN for your business

- If you already have a TIN as an individual and you are establishing a business as a sole trader, your business TIN will be the same as your individual TIN.
- If you do not have an individual TIN or have just created a company you need to apply for a TIN. When you first sign in to the TPOS portal you will be required to get a TIN before being able to access other services.
- As an individual, you can do this online. Sign in to your TPOS account and follow the on-screen instructions. Once you submit your request you will receive an application confirmation letter to your email address. Once registered you will receive a TIN letter into your TPOS account from where it can be downloaded. FRCS encourages everyone to use TPOS, but you can complete and submit an “Individual” or “Non-Business” TIN registration form using the same information. The form is available here:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/>

Registering using the form will take 3 days to process, with faster times possible if you apply through TPOS.

- If you are applying for a TIN for your company (as a “Non-Individual”) the process is similar. When you first sign in to your company’s TPOS account you will be directed to apply for a TIN. On submission you will receive an application confirmation letter to your email address. Once registered you will receive a TIN letter into your TPOS account from where it can be downloaded. FRCS encourages the use of the TPOS portal, but you can also apply for a TIN using the “Business” or “Non-Individual” TIN registration form available on the FRCS website here:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/>

If you complete this form you need to register for relevant taxes as in Step 3 below at the same time. Processing the form will take 3 days, with faster times possible if you apply through TPOS.

- Once your application has been assessed you will receive a letter to your postal address, email address and/or into your TPOS account containing your personal or company TIN.



Step 3:

- Register for taxes relevant to your business
 - If you are a sole trader you can register your business for tax through your personal TPOS account. Click the “Register new business” tile and follow the on screen instructions, uploading e-copies of the required documents when prompted. You can also refer to the sole trader registration user guide, available here:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/users-guide/>

This will connect your sole trader business to your personal TIN. You can also complete the “Sole Trader Registration” form available on the FRCS website:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/>

The turnaround time if you complete the form will take 3 days, with faster times possible if you apply through TPOS.

- If you are a new company, after applying for your TIN, when you log in to your company’s TPOS account you will be able to apply for other relevant taxes by following the on-screen instructions, and uploading e-copies of the required documents. FRCS is increasingly directing taxpayers to the TPOS portal, but it is also possible for you to register your company for tax using the “Business” or “Non-Individual” TIN registration form as in Step 2. The form is available on the FRCS website here:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/>

The turnaround time if you complete the form will take 3 days, with faster times possible if you apply through TPOS.

- Once assessed you will receive letters confirming your registration for each of the taxes you applied for.

Step 4:

- Safely store, maintain and keep all of your tax records.

If you do not have reliable access to the internet, it is still possible to complete the registration process by visiting your nearest FRCS office. The same process and required documents applies.

What documents do I need to register for tax?

If you are applying through the TPOS portal or completing a downloaded form, you will need several documents and some specific information ready for each step, as follows:



Applying for a TPOS account as an individual or company

- TIN (if already registered)
- Personal details or company and representative's details
- Photo ID (your passport, elections voter card, driver's licence, or joint ID card)

Applying for an individual TIN

- Personal details
- Residential details (including your landlord's TIN if you are a renter)
- Employment details
- Digital passport photo
- Birth certificate (or passport for naturalised citizens or non-Fiji citizens)
- Photo ID (your passport, elections voter card, driver's licence, or joint ID card)
- Marriage certificate (for spouse opting to use married name on joint ID card)
- Referee details, including TIN (a parent, spouse or alternative close contact)
- Photo ID of a third party if they are submitting the form on your behalf

Registering for tax as a sole trader

- TIN
- Business Name registration certificate
- Business address details, including your landlord's TIN if you rent premises
- Awareness of whether you are subject to PAYE, FBT, VAT, STT and ECAL (for a prescribed service or for plastic bags)
- Investment Fiji certificate, if you are not a Fiji citizen
- Photo ID (your passport, elections voter card, driver's licence, or joint ID card)
- Photo ID of a third party if they are submitting the form on your behalf

Applying for a company TIN (includes with registering for tax)

- Company registration certificate
- Company details (registered address, shareholder and related party details)
- Business name details if you have registered a separate business name for your company
- Business address details, including your landlord's TIN if you rent premises
- Awareness of whether your company is subject to PAYE, FBT, VAT, STT and ECAL (for a prescribed service or for plastic bags)
- Investment Fiji certificate, if you are not a Fiji citizen
- Photo ID (your passport, elections voter card, driver's licence, or joint ID card)
- Photo ID of a third party if they are submitting the form on your behalf

How much does it cost to obtain a TIN and register for tax?

Obtaining a TIN or registering for tax is free. The only costs involved relate to your time or the services of an agent, if you choose to engage one to help.

Where do I go to register for tax?

You can register through the TPOS portal:



<https://tpos.frscs.org.fj/taxpayerportal#/Logon>

Or by downloading forms and emailing relevant documents to FRCS:

<https://www.frscs.org.fj/our-services/taxpayer-online-service-tpos/tpos-forms/>

Or by visiting a Fiji Revenue and Customs Service office:

<p>Suva Office Revenue & Customs Services Complex, Lot 1 Corner of Queen Elizabeth Drive & Ratu Sukuna Road, Nasese, Suva</p> <p>Phone: (+679) 3243000 Fax: (+679) 3315537</p>	<p>Nausori Office FDB Building, Main st, Nausori.</p> <p>Phone: (+679) 3243441 / 3243440</p>	<p>Nausori Airport Ground Floor, Nausori Airport, Nausori</p> <p>Phone: (+679) 347 8299</p>
<p>Nadi Office Nadi/ Nadi Airport Lot 1 Challenge Plaza Votualevu Nadi</p> <p>Phone: (+679) 6734300 Fax: (+679) 6725390</p>	<p>Lautoka Office 19 Tavewa Avenue, Lautoka.</p> <p>Phone: (+679) 6626600</p> <p>Fax: (+679) 6660570, (+679) 6650473</p>	<p>Labasa Office 1st Floor Ratu Raobe Building, Corner of Nanuku & Jaduram Street, Labasa.</p> <p>Phone: (+679) 8819700 Fax: (+679) 8812354</p>
<p>Savusavu Office Main Street, Savusavu.</p> <p>Phone: (+679) 8850727 Fax: (+679) 8850728</p>	<p>Levuka Office Beach Street, Levuka.</p> <p>Phone: (+679) 3440888 Fax: (+679) 3440425</p>	<p>Rakiraki Office Ground Floor, FDB Building, Main St, Rakiraki Town.</p> <p>Phone: (+679) 662 6715</p>
<p>Sigatoka Office FDB Building, Ground Floor, Vunasalu Rd, Sigatoka.</p> <p>Phone: (+679) 6626603</p>	<p>Ba Office Second Floor, Koronubu House, Ba Town</p> <p>Phone: (+679) 662 6726</p>	

If you need any help, you can review the resources available on the FRCS website:

<https://www.frsc.org.fj/our-services/taxpayer-online-service-tpos/>

Or email: info@frcs.org.fj

Or call their helpline: 1326

What is the penalty for operating without registering?

If you are found to have been operating a business without registering for tax, declaring your earnings, or keeping proper records, you can face severe penalties including imprisonment. You can also face penalties for failing to lodge a tax return or lodging a tax return late. Most tax penalties are calculated as a percentage of the tax you are assessed to be owing. More details can be found on the FRCS website:

<https://www.frsc.org.fj/our-services/taxation/penalties-offences/>

Process flow chart: Registering for tax

