

E-Payment of Tax



WHAT YOU NEED TO KNOW

FIJI ISLANDS
REVENUE &
CUSTOMS
AUTHORITY



How it all works

Now you can do your monthly and yearly tax payments over the internet and phone banking facilities. This facility is also known as Electronic Payment (E-Payment for short).

You don't need to go to any Fiji Islands Revenue & Customs Authority office in Fiji for these services.

Features:

Benefits

- I. Making payments from anywhere in the world from the comfort of your home/office.
- II. Your payments can be made immediate or scheduled up to 90 days in advance.
- III. You don't need to physically visit FIRCA cashiers, bank or an ATM machine.
- IV. There is lesser paperwork involved in preparing vouchers and cheques.
- V. There is no more waiting in queues and parking worries.

What you need to know

The e-payment facility is offered by ANZ and Westpac bank. For those that have existing accounts with these banks will just have to register for the E-Payment facility.

Once your customer number and password is given to you by your bank, you will then be able to use this facility.

1. What PAYMENT DETAILS you need to use for these e-payment facility?

You need to know specific taxation information details to enable you to make a payment successful. These include:

- I. Tax Identification Number (TIN) - which this is a nine numerical character given by FIRCA
- II. Branch Code (applicable to Businesses Taxpayers only)
- III. Account Code (stated within this brochure)

2. Where does this payment details get updated?

These payment details are typed in the Reference Number field of the e-payment facilities. However for phone banking, these details are given to the consultant or instructed to the self service machine to insert in the Reference Number field on your behalf.

3. **What types of characters make up the taxation information detail to be updated in the Reference Number field?**

All these payment details are of numerical characters.

Specified below are the chronically orders and spaces these numerics shall take up in the Reference Number field.

- TIN takes up 9 fields
- Branch No. takes up 2 fields (applicable for businesses only)
- Tax Type takes up 2 fields
- Account Code takes up 2 fields
- Tax Year takes up 2 fields
- Tax Month takes up 2 fields

4. **What types of format of taxation information detail can be inserted in the Reference Number field for any taxpayer?**

One must understand that the format and length of taxation information detail for Reference Number field will depend on the tax type or a fee that is being paid. The maximum number of fields taken up by the taxation information detail will be 17 and a minimum of 13.

For each tax payment, there should be have a specific format of how the taxation information detail is updated in the Reference Number field, except for a few tax types that have the same format and same Reference Number Fields being used.

For example, PAYE & Contractual Provisional Tax, both have the same format of TIN + BranchNo + AccountCode + Tax Year + Tax Month and each has 17 fields in total.

Below are the tax types and the format of its taxation information detail and how they will appear in their respective Reference Number field:

1. FIRCA - VAT payment
The Reference Number format would be: TIN + Tax Year + Tax Month
2. FIRCA - PAYE
The Reference Number format would be:
TIN + BranchNo + AccountCode + Tax Year + Tax Month
where AccountCode can be 90 (normal payment), 91 (short/arrears payment)

3. FIRCA - Contractual Provisional Tax
The Reference Number format would be:
TIN + BranchNo + AccountCode + Tax Year + Tax Month
where AccountCode can be 90 (normal payment), 91 (short/arrears payment)
4. FIRCA - Withholding Tax
The Reference Number format would be: TIN + Tax Year + Tax Month
5. FIRCA - VAT Reverse Charge
The Reference Number format would be: TIN + Tax Year
6. FIRCA - Income Tax
The Reference Number format would be: TIN + AccountCode + Tax Year
where AccountCode can be 90 (normal payment), 92 (provisional tax installment), 95 (company advance tax)
7. FIRCA - Hotel Turnover Tax
The Reference Number format would be: TIN + BranchNo + Tax Year + Tax Month
8. FIRCA - Other Tax Payments
(For other payments, these are non frequently used ones which includes 5 tax types and 4 fees.)

DIVIDEND TAX

The Reference Number format would be: 04 + TIN + Year

LAND SALES TAX

The Reference Number format would be: 07 + TIN + Year

GAMBLING TURNOVER TAX

The Reference Number format would be:

08 + TIN + AccountCode + Tax Year + Tax Month

where AccountCode can be 90 (normal payment), 91 (short/arrears payment)

RESIDENT INTEREST WITHHOLDING TAX

The Reference Number format would be:

10 + TIN + BranchNo + AccountCode + Tax Year + Tax Month

where AccountCode can be 90 (normal payment), 91 (short/arrears payment)

BRANCH PROFIT REMITTANCE

The Reference Number format would be: 13 + TIN + Year

TAX AGENT FEE

The Reference Number format would be: 15 + TIN + Year

ICT BUSINESS LICENCE

The Reference Number format would be: 16 + TIN + Year

TOURIST VAT REFUND SCHEME LICENSE FEE

The Reference Number format would be: 17 + TIN + BranchNo + Year

YACHT AGENT REGISTRATION

The Reference Number format would be: 20 + TIN + Tax Year + Tax Class

where Tax Class can be 01 (agent registration), 02 (vessel registration), 03 (charter fee)

5. [How do I update the Reference Number field on the E-Payments internet banking?](#)

You need to disregard the hyphens (-) that are included in the TIN when inserting your TIN. Also ensure that there is no blank space in between the Taxation information details.

END

For more information in regards to E-Payment, please contact FIRCA via email info@frca.org.fj or visit www.frca.org.fj . You can also visit any ANZ or Westpac branch nearest to you.