

PwC Fiji Bulletin

3 February 2020

PAYE Tax - Payday and Employee Monthly Summary (“EMS”)

The Income Tax (Withholding Tax) Regulations 2019 (“the Regulations”) indicate the following:

- With effect from 1 January 2020, where the employee’s chargeable income exceeds \$30,000, the employer shall, on each pay day of the employee, submit to the Fiji Revenue and Customs Service (“FRCS”) a summary of the taxes withheld in the approved electronic format.
- Where the employee’s chargeable income does not exceed \$30,000, the employer shall, once in every 6 months, submit a summary of the taxes withheld in the approved electronic format (this requirement is deemed to have come into force on 1 August 2017).
- The payment of employee taxes will continue to be due on a monthly basis.

The FRCS has issued a public notice advising that the Payday reporting requirements under the Regulations have been deferred.

What does this mean?

For employers:

- Employers should not update their current Payroll Software for any changes relating to Payday and EMS reporting; and
- Employers should continue to lodge the EMS under the existing process (i.e. sending note pad EMS files (flat files) to PAYE Validators (payeems@frcs.org.fj). This process of lodgement will continue until the TPOS PAYE module is launched.

For payroll vendors:

- The FRCS will organize TINS and test environment, where Vendors can upload and have their respective files validated.
- Testing schedules will be forwarded to Vendors who have already requested for the validations. Upon successful testing and validation of software, Accreditation Certificates will be issued by the FRCS.

Please refer to the attached copy of the FRCS Public Notice for more details.

In this issue:

- **Payday reporting requirements deferred**

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PUBLIC NOTICE

PAYDAY AND MONTHLY SUMMARIES

The Fiji Revenue and Customs Services (FRCS) wishes to clarify issues relating to the validations and lodgment of Payday and Monthly Employee Summaries (EMS). This is to ensure better clarification in response to our valued customer feedback on the issue.

Pay Day filing is a new requirement which will be filed in Tax Portal Online Service (TPOS) based on the pay frequency of the pay cycles either monthly, fortnightly, bi-monthly or weekly. Employers will be required to upload the Pay Day files in TPOS as soon as their employees have been paid out.

The specifications and format of Pay Day files are entirely different compared to the Employer Monthly Summary and the file formats and structures have been provided to Payroll Vendors.

Employers

The PAYE system in the Taxpayer Online System (TPOS) is still being rolled out. Therefore, we are requesting that employers **not to update** the current Payroll Software for the new changes relating to Payday and EMS reporting.

FRCS will inform you in advance on the roll out dates which is expected to be around mid-2020.

In the meantime, employers should continue to lodge the EMS under the existing process (i.e. sending note pad EMS files (flat files) to PAYE Validators (payeems@frcs.org.fj). This process of lodgment will continue until the TPOS PAYE module is launched.

Payroll Vendors

FRCS will organize TINS and test environment, where Vendors can upload and have their respective files validated.

Testing schedules will be forwarded to Vendors who have already requested for the validations. Upon successful validations of files (for those whose software have already been tested), Accreditation Certificates will be issued by FRCS.

Any further updates by will be advised to all FRCS Payroll customers. Please contact the following team for any queries:

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