FIJI REVENUE AND CUSTOMS SERVICE

Drug Rehabilitation Centre Incentives

This incentive is designed to assist investment in building or premises where an individual would be provided a range of treatment and services including medical detoxification, counselling, therapy and support groups to help such individuals address the physical, psychological and social aspects of drug addiction but does not include a drug rehabilitation centre or other establishment or institution operated or maintained by the Government or a sick bay or first aid post maintained by a commercial or industrial undertaking for the benefit of its employees and their families.

Conditions

- The project must commence on or after 01 August 2024
- The drug rehabilitation centre should be completed within 24 months from the date of provisional approval.
- The total capital investment (including the cost of support infrastructure but excluding the cost of land) should exceed FJD250,000.
- Provisional approval must be obtained prior to the commencement of the project.

Customs Concessions

Approved companies under the Drug Rehabilitation Centre Incentives are entitled to Free Fiscal, Free Import Excise and VAT applicable on the importation of capital goods used in the development of a drug rehabilitation centre.

Tax Benefit

The Income derived from an approved new drug rehabilitation centre will be exempt from tax from the first day of operation, based on the following capital investment:

a. capital investment from $250,000 to $1,000,000, for a period of 5 consecutive years;
b. capital investment from $1,000,001 to $2,000,000, for a period of 7 consecutive years;
c. capital investment of more than $2,000,000, for a period of 13 consecutive years.

Additional Incentives

A 100% tax deduction is allowed for any cash donation made during a tax year to an approved drug rehabilitation centre.

Legislative Provision

Income Tax (Drug Rehabilitation Centre Incentives) Regulations 2025

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