Tax Free Region Incentive

This incentive is available to a newly incorporated entity engaged in a new business established in the following areas;

- Vanua Levu - included Taveuni, Rabi, Kioa and other islands generally included for governments administrative purpose as being in the Northern Division.
- Rotoma
- Kadavu
- Lomaiviti
- Lau
- Nausori-Lautoka region (from Nausori Airport side of the Rewa River (excluding township boundary) to the Ba side of the Matawalu River)
- Naboro - for companies that are engaged in waste management business only
- Tamavua ICT Park - for companies that are engaged in ICT business as defined in the Income Tax (Tax Free Region Incentives) Regulations 2016.
- Pacific Koro Business Park – business approved to establish the park located at Kalabu, Valelevu.
- Wainadoi - for businesses that are engaged in waste management, recycling and renewable energy activities.

Criteria for Grant of Licence

- The company is a newly incorporated entity engaged in a new business; and
- The minimum initial level of investment should be FJD250,000; or
- The minimum initial level of investment for the Tamavua ICT Park should be FJD10,000,000

Tax Benefit

The income of any new activity approved and established in the region shall be exempt from tax as follows:

- Capital investment from FJD250,000 to FJD1,000,000, for a period of 5 years; or
- Capital investment from FJD1,000,001 to FJD2,000,000, for a period of 7 consecutive fiscal years; or
- Capital investment above FJD2,000,000 for a period of 13 consecutive fiscal years.

The income of any new activity approved and established in the region and undertakes investment in ICT business shall be exempt from tax as follows:

- Capital investment from FJD10,000,000 to FJD30,000, 000 for a period of 20 years; or
- Capital investment from FJD1,000,001 to FJD2,000,000, for a period of 7 years; or
- Capital investment above FJD$30,000,000 for a period of 25 years.

Customs Concession

Approved companies under the tax free region incentives are eligible for duty concession under Code 290, Code 295 (for waste recycling plants) and Code 304 (for ICT Park) of the Customs Tariff on the importation of raw materials, machinery and equipment (including spare parts and materials) required for the initial establishment of the business at rates of Free Fiscal, Free Import Excise and VAT applicable.

Other benefits under the Tax Free Region

Additional 5 years of income tax exemption is available to any company granted a license and having indigenous Fijian landowner equity of at least

FIJI REVENUE AND CUSTOMS SERVICE

Tax Free Region Incentive

25 percent. Additional 7 years of income tax exemption is available to any hotel developer granted a license and having indigenous Fijian landowner equity of at least 25 percent.

Existing Indigenous Business

Existing indigenous companies that are entirely owned by itaukei individuals are eligible to qualify for the TFR incentive provided it makes a new capital investment above FJD250,000.

Provisional Approval

- The applicant needs to obtain a provisional approval prior to the establishment of the project.

Final Approval

- Final approval is granted upon completion of the project.

Legislative Provision

- Income Tax (Tax Free Region Incentives) Regulations 2016.
- Customs Tariff Act 1986, Part 3, Schedule 2.

Updated 16 September 2025