FIJI REVENUE AND CUSTOMS SERVICE

Tourism Sector Incentives

HOTEL INVESTMENT INCENTIVE

Standard Allowance

This incentive is specifically designed to assist construction of new hotels, renovation and refurbishment of existing hotels or integrated tourism development.

Tax Benefit

Investment allowance of 25% of total capital expenditure is allowed as a deduction.

Conditions

- Approved hotels shall commence construction of the project within two years from the date the provisional approval was granted.
- Investment Allowance can only be written-off against the income of the hotel business or income from the hotel premises.
- There should not be any shift of tax revenue to other countries.

SHORT LIFE INVESTMENT PACKAGE (SLIP)

This incentive is designed to assist:

i. the construction of new hotels and integrated tourism development; and

ii. the company applying for a short life investment package is carrying out the short life investment project as its first business.

iii. the acquisition of existing hotels, along with an additional capital investment exceeding $50,000,000 for refurbishment, extension, and renovations (including support structure and consultant fees, but excluding land costs).

iv. provisional approval must be obtained prior to the commencement of the construction of the project.

Tax Benefit

» **The income of any approved new hotel will be exempted 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 years; or
- Capital investment from FJD2,000,000 to FJD40,000,000, for a period of 13 years; or
- Capital investment above FJD40,000,000, for a period of 20 years.

» **A maximum 20-year tax holiday is granted to companies that acquire existing hotels and undertake refurbishments, extensions, and renovations where provisional approval is granted on or after 1 August 2024.**

Customs Concessions

» **Approved companies under the SLIP incentive are eligible for duty concession under:**

- 3% fiscal duty under Code 235A of the Customs Tariff on building materials, furnishings and fittings, equipment including front office equipment, room amenities, kitchen and dining room equipment and utensils, specialised water sports equipment e.g. water bikes and other similar goods; and
- 0% fiscal duty under Code 244 of the Customs Tariff on all capital goods (including capital equipment, plant & machinery including building materials, furnishings and fittings, room amenities, kitchen and dining room equipment and utensils and specialised water sports equipment) not available in Fiji.

Updated 16 September 2025

FIJI REVENUE AND CUSTOMS SERVICE

Tourism Sector Incentives

Conditions

- The approved project shall be completed within 24 months from the date the provisional approval was granted.
- SLIP Incentives is also available for retirement resorts and hospital resorts, provided the length of stay is not more than 3 months.

Other Incentives for the Tourism Industry

» **Exempt Income – Backpacker Operators**
In accordance with Part 9, Income Tax (Exempt Income) Regulations 2016, locally owned backpacker operators are exempt from income tax provided their annual gross turnover is not exceeding FJD1,000,000.

» **Jet Skis**
In accordance with Code 270 to Part 3 of the Customs Tariff, approved companies registered to operate water sports related businesses and other tourism related activities are eligible for duty concession for jet skis at a rate of 5% Fiscal Duty, Free Import Excise and VAT applicable.

» **Existing Hotels and Resorts**
In accordance with Code 235 to Part 3 of the Customs Tariff, approved hotels and resorts are eligible for a 3% fiscal duty, on building materials, furnishings and fittings, equipment including front office equipment, room amenities, kitchen and dining room equipment/ utensils, specialised water sports equipment e.g. water bikes and other similar goods.

Legislative Provision

i. Income Tax (Hotel Investment Incentives) Regulations 2016.
ii. Income Tax (Exempt Income) Regulations 2016.
iii. Customs Tariff Act 1986, Part 3, Schedule

TOUR OPERATORS INCENTIVE

This incentive applies to approved non-accommodation related activities provided by a registered business. Eligible activities include (but are not limited to) beach clubs, diving, snorkelling, trekking, surfing, zip lining, river safaris, kayaking, tubing, water parks, and nature tours.

Tax Benefit

Businesses are entitled to a 25% tax deduction on new capital expenditure exceeding FJD 100,000, incurred in a tax year for providing tour activities in Fiji.

Information Communication Technology (ICT)Incentives

ICT Business Investment Incentives

Information Communications Technology (ICT) business means services provided by businesses registered with the Business Process Outsourcing (BPO) Council of Fiji that engage in Business Process Outsourcing(BPO), Knowledge Process Outsourcing(KPO), Information Technology(IT) outsourcing and Shared Services/Global Business Services (GBS).

These excludes services related to research and software development, as well as any involvement in internet cafes, retail or wholesale of information technology products, or the repair, sale, or servicing of such products.

Tax Benefit and Conditions

Income generated by an Information Communications Technology (ICT) business is considered exempt income, contingent upon satisfying the criteria related to capital investment and minimum number of employees:

- capital investment from FJD 100,000 to FJD250,000 for a period of 5 years; a minimum of 25 employees;
- capital investment from FJD250,001 to FJD 500,000 for a period of 7 years; a minimum of 50
- employees;
- capital investment from FJD500,001 to FJD 1000,000 for a period of 10 years; a minimum of 75
- employees; and
- capital investment greater than 1000,000 for a period of 13 years; a minimum of 100
- employees.

ICT Infrastructure Investment Incentive

This incentive is specifically designed to assist companies engaged in the establishment, development or construction of ICT infrastructure to be used by an ICT business.

The income of an approved company engaged in the establishment, development or construction of ICT infrastructure approved and established on or after 01 August 2021 shall be exempt from tax as follows:

- capital investment from FJD2,000,000 to FJD5,000,000 for a period of 10 consecutive fiscal years;
- capital investment from FJD5,000,001 to FJD10,000,000 for a period of 15 consecutive fiscal years; and
- capital investment of more than FJD 10,000,001 for a period of 20 consecutive fiscal years.

Conditions

- The project commences on or after 1 August 2021 and is completed within 2 years from the date of provisional approval.
- Capital investment (excluding the cost of land) should exceed FJD2,000,000
- provisional approval must be obtained prior to the commencement of the construction of the project.

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FIJI REVENUE AND CUSTOMS SERVICE

Information Communication Technology (ICT)Incentives

Duty Concessions

Approved companies under the ICT Infrastructure Investment Incentive are eligible for duty concession under concession code 303 on raw materials, capital equipment, plant, machinery, space parts and any other goods employed in the production of other goods but does not include furniture, or motor vehicles at the rate of free fiscal, free excise and the applicable VAT rate.

Other Incentives for the ICT/ BPO Industry

- Research and Development - A 250% tax deduction is applicable on any expenditure incurred by an eligible ICT company investing in Research and Development.
- ICT Accredited Training Institutions
  i. An Information Communications Technology training institution is allowed a deduction of 150% for the amount of expenses incurred.
  ii. The income of an any new operator setting up an
  iii. internationally accredited ICT training institution will be exempt from tax for a period of 13 years.

- BPO - refers to providing core business support operations such as contact centres, accounting, payment processing, human resources, regulatory compliance, and quality assurance and includes customer-related services such as tech support, sales, and marketing
- KPO- this denotes the provision of specific knowledge-based business task or function which require specialised skills and expertise such as engineering, financial consulting and auditing, legal work and data analytics.
- IT outsourcing- this pertains to providing third party IT related services such as infrastructure solutions, technical customer service support, and data analytics.
- GBS – relates to the provision of centralised functions such as Finance operations, Human Resource Management, including Payroll, Procurement, Engineering, Master data, Compliance, IT and Legal.

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FIJI REVENUE AND CUSTOMS SERVICE

Medical Investment Incentives

PRIVATE HOSPITAL

A private hospital means a building or premises where persons suffering from any sickness, injury or infirmity are given medical or surgical treatment, but does not include a hospital 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 commences on or after 1 August 2020 and is completed within 2 years from the date of the provisional approval.
- Loss carried forward of 8 years.
- Capital investment includes the cost of support infrastructure and overseas consultant fees but excludes the cost of land.

Tax Benefit

Extension, Refurbishment or Renovation of Existing Private Hospital

The approved company undertaking extension of an existing private hospital or any refurbishment or renovation, is entitled to investment allowance on the Total Capital Expenditure (TCE), based on the range of capital investment:

- FJD500,000- FJD1,000,000: 30% of the TCE (less the cost of any land acquired); and
- Exceeding FJD1,000,000: 60% of the TCE (less the cost of any land acquired).

Establishment of New Private Hospital

Income of the approved company undertaking establishment of a new private hospital, including the conversion of an existing building or premises into a

new private hospital and the extension of an existing hospital or any renovation or refurbishment, will be exempt from tax as follows:

- Capital investment from FJD2,500,000 to FJD5,000,000, for a period of 7 years;
- Capital investment from FJD5,000,001 to FJD10,000,000, for a period of 13 years;
- Capital Investment of more than FJD10,000,001 for a period of 20 years.

Customs Concessions

Approved companies under the Income Tax (Medical Investment Incentives) Regulations 2016 are eligible for Duty Concession under Code 292 for the following items:

Medical, hospital, dental and surgical goods at a rate of Free Fiscal Duty, Free Import Excise and Free VAT. ii. Capital goods (Capital equipment, plant, machinery and any other goods as approved by the Comptroller) at a rate of Free Fiscal Duty, Free Import Excise and Free VAT.

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FIJI REVENUE AND CUSTOMS SERVICE

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

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.

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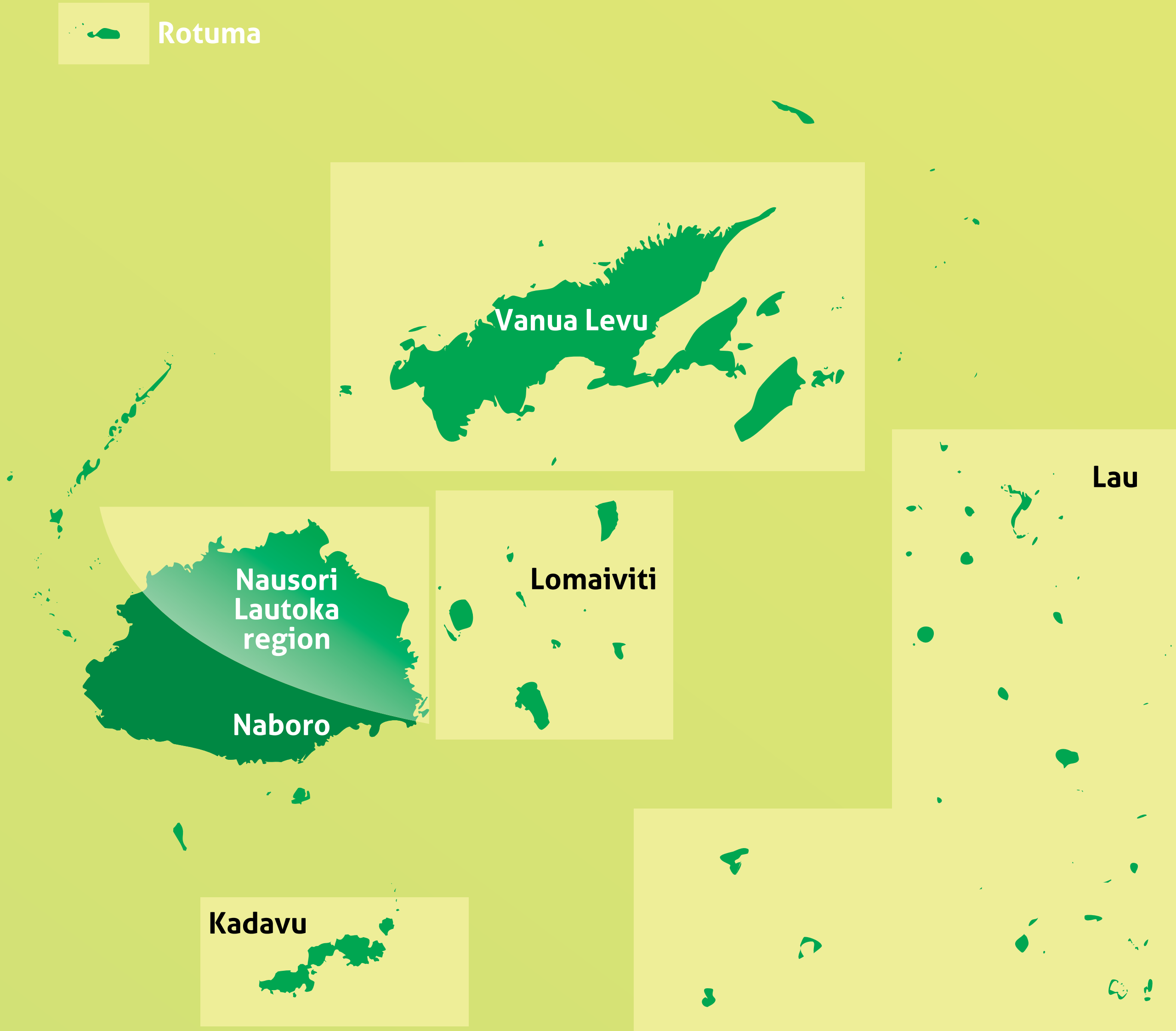
Areas that qualify for this incentive?



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FIJI REVENUE AND CUSTOMS SERVICE

Commercial Agriculture Farming and Agro-Processing Business Investment

Commercial Agricultural Farming and Agroprocessing Business

This incentive is specifically designed to assist large scale cultivation of agricultural produce or livestock farming and value addition activities that transform agricultural products or commodities into different forms for sale purposes

Conditions

- The project should commence on or after 01 August 2021
- The project should be completed within 2 years from the date the provisional approval was granted
- Capital investment (including the cost of building, factory, plant or farm but excluding the cost of land) should exceed FJD100,000
- This incentive is also applicable to construction, renovation or refurbishment of a building, factory, plant or farm as long as it satisfies the definition of commercial agricultural farming and agro-processing business".

Tax Benefit

- The income of any new activity in commercial agricultural farming and agro-processing business approved and established on or after 01 August 2021 shall be exempt from tax as follows:
- Capital investment from FJD100,000 to FJD250,000 for a period of 5 consecutive fiscal years;
- Capital investment from FJD250,001 to FID1,000,000, for a period 10 consecutive fiscal years; or
- Capital investment from FJDl,000,001 to FJD2,000,000, for a period of 15 consecutive fiscal years; or
- Capital investment above FJD2,000,001 for a period of 20 consecutive fiscal years.

Customs Concession

Approved companies under the commercial agriculture farming and Agro-processing business Investment are eligible for duty concession under concession code 308 on raw materials, capital equipment, plant, machinery, spare parts and any other goods employed in the production of other goods but does not include furniture or motor vehicles at free fiscal duty and free excise duty with applicable VAT.

Bio - Fuel Production

The income of a person derived from a new activity in processing agricultural commodities into bio-fuels as approved by the CEO from 1 January 2009 to 31 December 2028 and employing 20 local employees or more for each year for the duration of the income tax exemption, shall be exempt from tax as follows:

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

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FIJI REVENUE AND CUSTOMS SERVICE

Commercial Agriculture Farming and Agro-Processing Business Investment

Customs Concession

Approved companies engaged in the production of biodiesel and ethanol, are eligible for duty concession under Code 262, on the following items:

- Importation of plant, machinery and equipment for initial establishment of the factory, at rates of Free Fiscal, Free Import Excise and VAT applicable; and
- Importation of chemical required production at rates of Free Fiscal, Free Import Excise and VAT applicable.
- The Importation of all agricultural items will be subject to zero duty. Items such as specialised machinery, equipment and agricultural inputs provided that a support letter is obtained from the Ministry of Agriculture.

Legislative Provision

1. Income Tax (Commercial Agricultural Farming and Agro-Processing Business Investment Incentives) Regulations 2021.
2. Income Tax (Exempt Income) Regulations 2016, Part 9 Economic Development Exemptions.
3. Customs Tariff Act 1986, Part 3, Schedule 2.

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Submarine Network Cable Investment

This incentive is specifically designed for the establishment of a new submarine network cable business including the construction, renovation or refurbishment of a building, factory or plant into a cable landing station or other associated infrastructure development.

Conditions

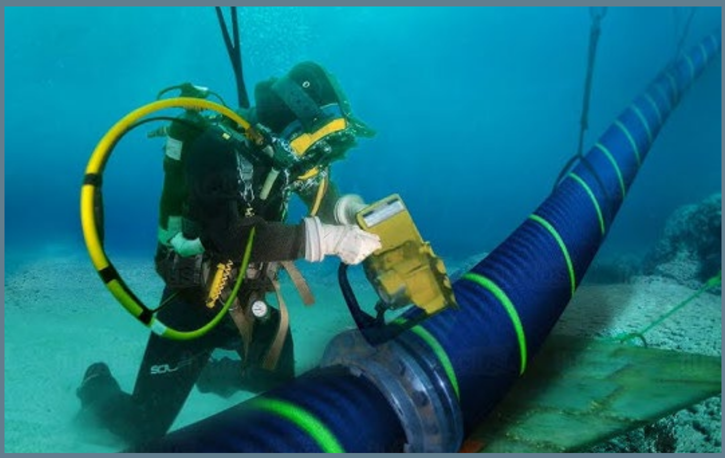
- The project commences on or after 1 August 2021 and the project commences within 2 years from the date of the provisional approval.
- Applicable to companies investing in submarine network cables and any associated infrastructure development with a minimum capital investment of FJD 40,000,000.
- The company should have obtained a letter from the Department of Environment confirming that the screening process for EIA or EIA has been undertaken and is approved by the Department.

Tax Benefit

The income of an approved company engaged in the establishment of a new submarine network cable business including the construction, renovation or refurbishment of a building, factory or plant into a cable landing station or other associated infrastructure development shall be exempt from tax for a period of 30 consecutive fiscal years.

Customs Concession

Approved companies under the Submarine Network Cable incentive are eligible for duty concession under Code 305 of the Customs Tariff on capital goods including raw materials, capital equipment, plant, machinery, spare parts and any other goods employed in the submarine network cable business at a concessionary rate of Free Fiscal Duty, Free Import



Excise and VAT applicable. This does not include furniture or motor vehicles.

Legislative Provision

- Income Tax (Submarine Network Cable Investment Incentives) Regulations 2021;
- Customs Tariff Act 1986, Part 3, Schedule 2

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FIJI REVENUE AND CUSTOMS SERVICE

Residential Housing Development Package

This incentive is specifically designed to encourage investment in the development of residential housing/ units and ensure availability of affordable housing to the people of Fiji.

CONDITIONS

- The project should commence on or after 01 January 2016; and
- The building should be completed within 2 years from the date the provisional approval was granted.
- Capital investment (including the cost of support infrastructure and overseas consultant fees but excluding the cost of land) should exceed FID2,000,000;
- The development should have at least 20 residential housing units;
- The sale price of a unit should be below $300,000 (VIP):
  - In the case of a ground level development, for at least 15% of the units in the development; and
  - In the case of a multi-storey development, for at least 15% of the units on each storey for the first 5 storeys of the development.

TAX BENEFIT

- Income Tax Exemption: developer profits from the sale of residential units shall be exempt from tax;
- Tax Rebate -the owner will be eligible for a rebate on the Total Capital Expenditure (TCE), based on the following sale price per unit range 1:
  - Less than FJD100,000 - 7% of TCE;
  - FJD100,001- FJD200,000: 5% TCE; and
  - FJD200,001- FJD300,000: 3% Of TCE.

CUSTOMS CONCESSION

Approved companies engaged in the development of residential housing/ units are eligible for duty concession under Code 293 for capital goods including capital equipment, plant, machinery and other goods at a concessionary rate of Free Fiscal Duty, Free Import Excise and VAT applicable. This does not include kitchenware, raw materials, furniture and other prescribed goods.

New Residential Housing Development Package

CONDITIONS

- The project should commence on or after 01 August 2022; and
- The Building should be completed within 2 years from the date the provisional approval was granted.
- Capital investment (including the cost of support infrastructure and overseas consultant fees but excluding the cost of land) should exceed FJD5,000,000;
- The development should have at least 10 residential housing units;

TAX BENEFIT

- Income Tax Exemption: 50% developer profits from the sale of residential units shall be exempt from tax

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FIJI REVENUE AND CUSTOMS SERVICE

Residential Housing Development Package

CUSTOMS CONCESSION

Approved companies engaged in the development of residential housing/ units are eligible for duty concession under Code 293 for capital goods including capital equipment, plant, machinery and other goods at a concessionary rate of Free Fiscal Duty, Free Import Excise and VAT. This does not include kitchenware, raw materials, furniture and other prescribed goods.

LEGISLATIVE PROVISION

1. Income Tax (Residential Housing Development Package) Regulations 2016.
2. Customs Tariff Act 1986, Part 3, Schedule 2.

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FIJI REVENUE AND CUSTOMS SERVICE

Re-cycling Business Investment Package

This incentive is specifically designed to assist companies establishing a new recycling business, factory or plant that is engaged in the recycling of waste materials into a recycled product, material or substance.

Conditions

- The project commences on or after 1 August 2021 and the project is completed within 2 years from the date of the provisional approval.
- The company should have obtained a letter from the Department of Environment confirming that the screening process for EIA or EIA has been undertaken and is approved by the Department.
- The recycled product must meet the applicable national or international quality standard

Tax Benefit

The income of any approved new recycling business will be exempted from tax as follows:

- Capital investment from FJD250,000 to FJD500,000, for a period of 3 consecutive fiscal years; or
- Capital investment from FJD500,001 to FJD2,000,000, for a period of 5 consecutive fiscal years; or
- Capital investment from FJD2,000,001 to FJD5,000,000, for a period of 10 consecutive fiscal years, or Capital investment from FJD5,000,001 to FJD10,000,000, for a period of 15 consecutive fiscal years, or
- Capital investment above FJD10,000,000 for a period of 20 consecutive fiscal years.

Customs Concessions

Approved companies engaged in the recycling business are eligible for duty concessions under Code 306 of the Customs Tariff or importation of raw materials, machinery and equipment including spare parts at a rate of Free Fiscal Duty, Free Import Excise and depending on the type of good, the VAT applicable.

Legislative Provision

1. Income Tax (Recycling Business Investment Incentives) Regulations 2021.
2. Customs Tariff Act 1986, Part 3, Schedule 2.

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FIJI REVENUE AND CUSTOMS SERVICE

Government Building Investment Incentive

This incentive is specifically designed to assist companies engaged in the construction, renovation or refurbishment of a building to be used by the Government or an entity approved by the Government.

Conditions

- The project must commence on or after 1 August 2020 and the project shall be completed in accordance with the terms agreed to by the applicant and the Government or entity approved by the Government.
- The person or company should have evidence that the Government or the entity approved by the Government has given the applicant a written undertaking to use the building upon completion of the project.

Tax Benefit

The approved company is entitled to tax exemption on the rental income derived from the lease of the building.

Customs Concessions

Approved companies engaged in the construction, renovation or refurbishment of a building used by the Government or entity approved by the Government are eligible for duty concessions under Code 300 of the Customs Tariff for importation of raw materials, plant, equipment and machinery at a rate of Free Fiscal Duty, Free Import Excise and depending on the type of good, the VAT applicable.

Legislative Provision

- Income Tax (Government Building Investment Incentives) Regulations 2020.
- Customs Tariff Act 1986, Part 3, Schedule 2.

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FIJI REVENUE AND CUSTOMS SERVICE

Maritime Vessels Investment Allowance

This incentive is specifically designed for persons who wish to construct, renovate or refurbish a sea-going vessel in Fiji.

Conditions

- The vessel should be built in Fiji at a minimum investment level of FJD250,000.
- The vessel should have a Maritime Safety Authority of Fiji (MSAF) approved Plan.
- Only vessels that is wholly or principally engaged in the carriage of tourists within Fiji and provides accommodation for more than 3 nights are eligible for refurbishment or renovation.
- Existing vessels undergoing refurbishment and renovation should be in operation for a period of not less than 5 years.

Tax Benefit

Investment allowance of 55% of total capital expenditure incurred in the construction of the vessel is allowed as a deduction.

Legislative Provision

- Income Tax (Maritime Vessels Investment Allowance) Regulations 2016.

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FIJI REVENUE AND CUSTOMS SERVICE

Subdivision of Land Investment Package

This incentive is specifically designed to assist individuals/companies undertaking subdivision of land for residential or commercial purposes.

Conditions

- The project must commence on or after 1 August 2020 and the project commences within 2 years from the date of the provisional approval.
- Applicable to persons/companies engaged in the subdivision of land for residential or commercial purposes and includes works undertaken to acquire an approval for the subdivision of land under the Subdivision of Land Act 1937.

Tax Benefit

Upon final approval, the income of the approved person/ company shall be exempt from tax on developer profits derived from the project.

Customs Concessions

Companies or entities engaged in subdivision of land are eligible for duty concessions under Code 299 of the Customs Tariff for importation of raw materials, equipment and machinery at a rate of Free Fiscal Duty, Free Import Excise and depending on the type of good, the VAT applicable.

Legislative Provision

- Income Tax (Subdivision of Land Incentives) Regulations 2020.
- Customs Tariff Act 1986, Part 3, Schedule 2.

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FIJI REVENUE AND CUSTOMS SERVICE

Electric Vehicle Charging Station Development Package

This incentive is specifically designed to assist companies undertaking development of an electric vehicle charging station.

Conditions

- The project commences on or after 1 August 2016 and the project is completed within 2 years from the date of the provisional approval.
- Capital investment (excluding the cost of land) should exceed FJD50,000
- Applicable to companies engaged in the construction of a publicly available electric service equipment which has an electric component assembly or cluster of component assemblies designed specifically to charge batteries within electric vehicles by permitting the transfer of electric energy to a battery or other storage device in an electric vehicle.

Tax Benefit

The income of any approved business is exempt from tax on profits derived from the operation of the station for a period of 7 years, given that the capital investment is above FJD 50,000.

The company also qualifies for a subsidy up to a maximum rate of 10% of the total capital expenditure incurred in the charging station, given that the capital expenditure is above FJD50,000

Customs Concessions

Approved companies engaged in the development of electric vehicle charging station are eligible for duty concession on capital equipment, plant, machinery and any other goods employed in the production of other goods but does not include furniture or motor vehicles.

Legislative Provision

- Income Tax (Electric Vehicle Charging Station Development Package) Regulations 2016.
- Customs Tariff Act 1986, Part 3, Schedule 2.

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FIJI REVENUE AND CUSTOMS SERVICE

Manufacture of Pharmaceutical Products Incentives

This incentive is specifically designed to assist companies engaged in the process of refining, manipulating and mixing a pharmaceutical product; excluding the process carried out by a pharmacist and including an existing manufacture of pharmaceutical products.

Conditions

- The project commences on or after 1 August 2019 and the building is completed within 2 years from the date of the provisional approval.
- Applicable to companies engaged in the development of a building for the manufacture of pharmaceutical products.
- Project with capital investment (including the cost of support infrastructure and consultant fees but excluding the cost of land) over FJD 250,000.
- The company should have a valid approval to manufacture pharmaceutical products from Fiji Pharmacy Board.

Tax Beneft

Income of the approved person/ company will be exempt from tax as follows:

- Capital investment from FJD 250,000 to FJD1,000,000, for a period of 5 consecutive fiscal years;
- Capital investment from FJD1,000,001 to FJD2,000,000, for a period of 7 consecutive fiscal years; and
- Capital investment of more than FJD2,000,001, for a period of 13 consecutive fiscal years.

Customs Concessions

Companies or entities engaged in the manufacture of pharmaceutical products are eligible for duty concessions under Code 294 of the Customs Tariff.

The eligible items include:

- Ethanol at a rate of Free Fiscal Duty, Free Import Excise and VAT applicable;
- All raw materials used to manufacture approved pharmaceutical products at a rate of Free Fiscal Duty, Free Import Excise and VAT applicable; and
- Machinery equipment and accessories used in the manufacture of pharmaceutical products at a rate of Free Fiscal
- Duty, Free Import Excise and VAT applicable.

Legislative Provision

Part 2, Income Tax (Manufacture of Pharmaceutical Products Investment Package) Regulations 2019.

Published 09 December 2024

FIJI REVENUE AND CUSTOMS SERVICE

Retirement Village Incentives

This incentive is specifically designed to encourage investment in the construction of retirement villages and aged care facilities.

Conditions

- Applicable to companies engaged in development of a retirement village or aged care facility, equipped with facilities, services (including health services) and amenities suitable for retirees.
- Capital investment over FJD 250,000
- The project should be completed within 2 years from the date the provisional approval was granted.

Tax Benefit

Income of the approved company will be exempt from tax as follows:

- Capital investment from FJD250,000 to FJD 1,000,000, for a period of 5 consecutive fiscal years;
- Capital investment from FJD 1,000,001 to FJD2,000,000, for a period of 7 consecutive fiscal years; and
- Capital investment of more than FJD2,000,001, for a period of 13 consecutive fiscal years.

Customs Concessions

Companies or entities engaged in the construction of retirement village are eligible for duty concessions under Code 297 for importation of raw materials, machinery and equipment (including parts and materials) for the initial establishment of the facility at a rate of Free Fiscal Duty, Free Import Excise and depending on the type of good, the VAT applicable.

Legislative Provision

Part 2, Income Tax (Retirement Village Incentives) Regulations 2019

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FIJI REVENUE AND CUSTOMS SERVICE

Allowances for Depreciation and Improvements

Accelerated Allowance for Buildings

This incentive is specifically designed to assist a taxpayer undertaking construction of buildings which are used for commercial or industrial purposes, including multi-storey and multi-unit residential buildings.

Conditions

- The project must commence on or after 1 April 2020 and the project commences within 12 months from the date of the provisional approval.
- Provisional approval must be obtained prior to the commencement of the construction project.

Tax Benefit

Once the project is completed, a taxpayer may claim 20% per annum for the next 5 years of the capital expenditure incurred by the taxpayer on the erection of the building. A deduction may be claimed in any of the prescribed years.

Legislative Provision

Part 4 of the Income Tax (Allowances for Depreciation and Improvements Instructions) Regulations 2019.

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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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Renewable Energy Incentives

The incentive is designed to encourage individuals and companies to undertake renewable energy projects.

Income Tax Exemptions

Renewable energy projects and power cogeneration
The income of a person derived from a new activity in renewable energy projects and power cogeneration is exempt income for a period of 10 years if the exemption is approved by the CEO.

Carbon Trading

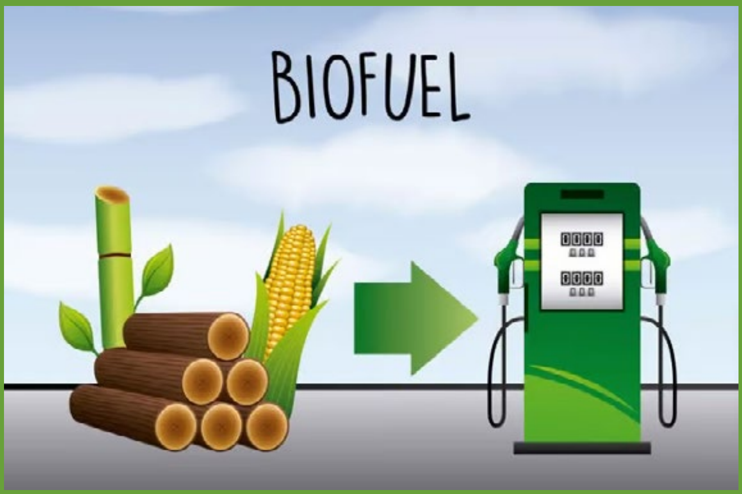
the income of businesses engaged in carbon trading will be exempted from income tax.

Accelerated Allowance for Renewable Energy Plant and Water Storage Facility

Eligibility Criteria
The intended project should be categorised as a renewable energy project.

- Renewable energy plant refers to biofuel generators, solar water pumps, hydropower systems or those that are based on the following wind, wave and solar technology:

a. **Biofuel generator** that is solely operated by biofuel;



b. **solar water pumps** consisting of:
   i. solar panels Wind Energy Generation System (WEGS) assemblies;
   ii. hydraulic pump; and
   iii. inverter;

c. **Hydro power system** consisting of:
   i. turbine;
   ii. generator containing electrical alternator;
   iii. pen stock;
   iv. control system containing parts such as switch board and electrical accessories;

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Renewable Energy Incentives

v. data loggers;
vi. current meters; and vii. transformers;

d. **Wind technology** (such as wind monitoring and wind farms) consisting of:
   i. tower with accessories;
   ii. wind turbine;
   iii. control system;
   iv. data loggers;
   v. pyranometer;
   vi. anemometer;
   vii. wind direction vane; and
   viii. sensor cables;

e. **Wave technology** consisting of:
   i. wave energy generating system;
   ii. wave sensor or gauge;
   iii. aft assembly;
   iv. power transformer;
   v. tower and beacon; and
   vi. reaction plane assembly;

f. **Solar technology** (such as a solar home system) consisting of:
   i. solar panels;
   ii. double ended lights;
   iii. charge, discharge, controller;
   iv. prepayment meter;
   v. switchers;
   vi. inverter;
   vii. deep cycle battery; and viii. electrical accessories.

Water storage facility
- means any storage facility that has the capacity to store over 3,785.5 litres of water.

Tax Benefit
A taxpayer may apply to claim 100% write-off in the tax year of expenditure in respect of the capital expenditure incurred for the installation of a renewable energy plant or water storage facility.

Other Incentives

- **Research & Development** - A company is allowed a **deduction for 250%** of the amount of expenses incurred for research and development of Information Communications Technology and renewable energy industries.
- **Duty Concession** - companies and entities involved in importation of renewable energy goods are eligible for duty concession under code 264 at free fiscal, free import excise and VAT applicable.

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