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Pacific Infrastructure BOS

Business in Fiji

26 May 2026

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01 Your presence

Registration

Required if you are carrying on business in Fiji.

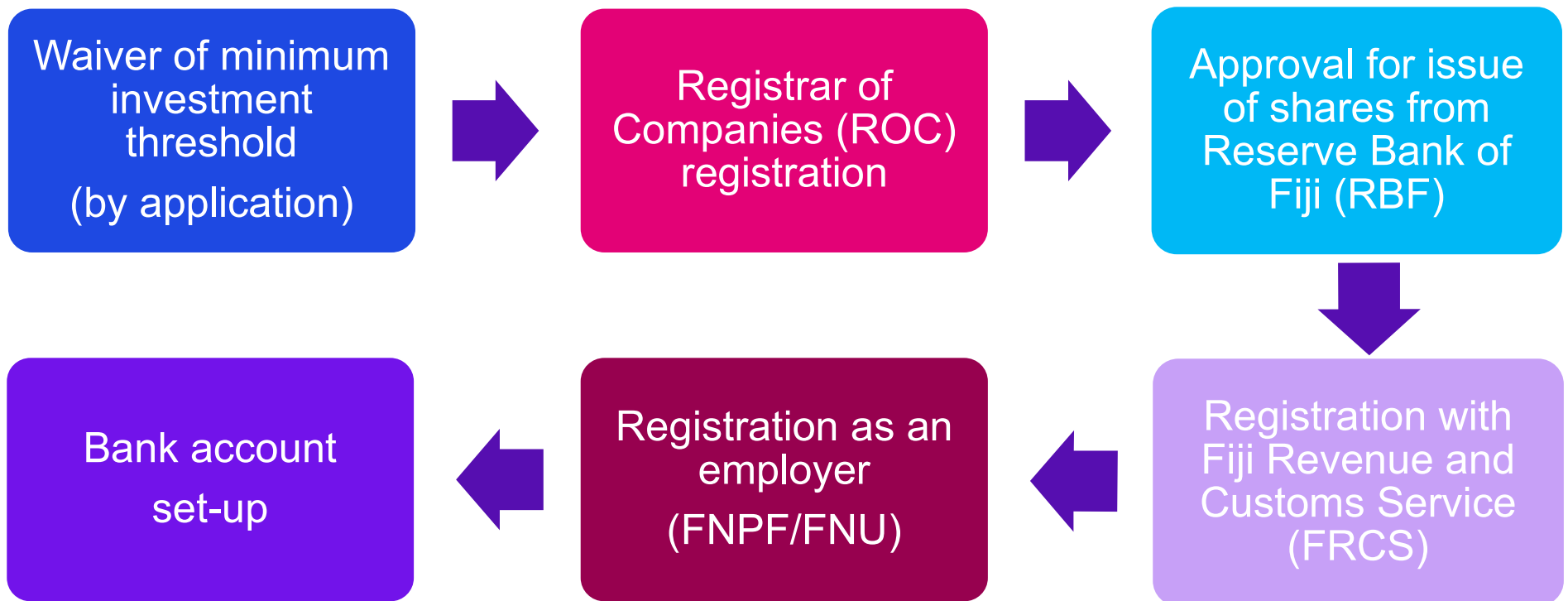
Common tests include:

- foreign employees in Fiji providing services (either for extended periods or repeated shorter periods);
- contractors on building sites, construction, assembly or installation projects; and
- owning substantial equipment in Fiji used for an extended period of time.

There are exceptions but seek professional advice if unclear!



Fiji business set-up for foreign investors: Steps and requirements



Key reminders

- At least 1 director or agent who is ordinarily resident in Fiji
- Must have a registered office in Fiji
- Conditions on the name of the Fiji entity
- Minimum investment of FJD300,000 (and up to FJD2,000,000 for restricted activities) to be brought into Fiji within 3 months from date of registration
- Banks require original certified copies

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02 Your people

Options to work in Fiji

Permits

- Short-term work permit – 12 months or less
- Long-term work permit – up to 3 years (requires advertisement, agreement to train local person)
- Investor permit – granted to non-citizen investors carrying on business (generally requires proof of investment in Fiji)

Others

- Business Visa on arrival
 - 21 days for Australia, New Zealand, Singapore and United States of America
 - 14 days for visa exempted countries
- Business visa for non-exempted countries - must apply before arrival

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03

Your compliance

Fiji Revenue & Customs Services - Tax (& customs) compliance

- **Corporate Income Tax returns** – current tax rate for entities is 25 percent
- **Value Added Tax** – income threshold above FJD100k
- **Electronic Fiscal Device** - income threshold FJD50k
- **Employer obligations** – PAYE and FBT (*also FNPF and FNU*)
- **Non-resident withholding tax** – imposed on *Fiji sourced income*
- **Double Tax Agreements** – Fiji has DTAs with 11 countries (incl AU and NZ)

Important for everyday business

- **A tax compliance certificate** (valid for a calendar year) is commonly required by clients, stakeholders, regulatory bodies.
- **Tax clearance certificate** – commonly required to pay offshore suppliers and remit funds offshore.

Sources in Fiji for tax purposes

There are potential income tax and withholding tax implications for income that is captured under this provision. *Sources in Fiji* include (not exhaustive):

- Business income derived by a non-resident person to the extent to which it is directly or indirectly attributable to a business carried on by the person through a *permanent establishment* in Fiji and sale of goods or merchandise in Fiji;

Extract from the Fiji Income Tax Act 2015:

Notwithstanding subsections (2) and (3), the following are derived from sources in Fiji—

- a) a dividend paid by a resident company or a dividend deemed under this Act;
- b) rent from the lease of real property in Fiji;
- c) a gain arising on the disposal of a Fiji asset;
- d) a natural resource amount if it relates to the taking of minerals or a living or non-living resource from land in, or from the territorial waters of, Fiji;
- e) an insurance premium in respect of the insurance of a risk in Fiji;
- f) income included in gross income under section 16 if the employment giving rise to benefits under the employee share scheme is exercised in Fiji; or
- g) interest, a royalty, management fee, fee for the provision of professional or other independent services, pension, charge or annuity if it is paid by a—
 - i. resident person, other than as an expenditure of a business carried on by the person outside Fiji through a permanent establishment; or
 - ii. non-resident person as an expenditure of business carried on by the person through a permanent establishment in Fiji.

Companies office compliance

- **Annual Prescribed Registration Fee (APRF)**
 - Due within 28 days of its anniversary
 - Fee depends on the type and size of Fiji entity (range from FJD10 to FJD1,000)
- **Financial statement lodgement** (Annual report or Proforma financial statements)
- **Solvency declaration** – resolution passed within 2 months from financial year end

Keep company and officer details updated with ROC, including as a foreign company

Reserve Bank of Fiji - Exchange control compliance

- **Approval required** for remittance of funds offshore where the amount is above the delegated limited.
- **Offshore investment** by the Fiji entity is currently prohibited (but generally tightly regulated by the RBF and requires pre-approval).
- **Exchange control reporting** is required for any investment funds brought into Fiji. Reporting is recommended to allow repatriation of funds at a later date.

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04

Practical lessons & common pitfalls

Practical lessons and common pitfalls

- Assess whether a Fiji entity is necessary before submitting the tender.
- Tax incentives typically apply to newly established entities engaging in new business ventures. **Approval must be secured before starting the project.**
- Fund transfers from Fiji are controlled by the RBF and FRCS; payment delays can substantially impact project schedules.
- Systems are being digitalized, yet a manual process remains in place and requires oversight.
- Exit strategy – have your exit strategy where your project is a short term/one-off project. Speak to an advisor.

Commonly used websites

- FRCS Taxpayer Online Service (TPOS)
<https://tpos.frcs.org.fj>
- ROC portal
<https://roc.digital.gov.fj>
- BusinessNow Fiji
<https://business.digitalfiji.gov.fj>
- RBF Exchange Control Online Application
<https://eservice.rbf.gov.fj>

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