

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 36

FRIDAY, 19th DECEMBER

2025

[LEGAL NOTICE NO. 95]

INCOME TAX ACT 2015

Income Tax (Tax Free Region Incentives) (Amendment) Regulations 2025

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Tax Free Region Incentives) (Amendment) Regulations 2025.

(2) These Regulations are deemed to have come into force on 1 August 2025.

(3) In these Regulations, the Income Tax (Tax Free Region Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 3 amended

2. Regulation 3 of the Principal Regulations is amended by—

(a) deleting the definition of “ICT business” and substituting the following—

““ICT business” means services provided by businesses registered with the Business Process Outsourcing (BPO) Council of Fiji that engage in business process outsourcing, knowledge process outsourcing, information technology outsourcing and shared services/ Global Business Services (GBS) but not including services relating to research and development and internet cafe or any retail or wholesale of information technology products or the repair, sale or service of any such products;” and

(b) after the definition of “ICT park”, inserting the following new definition—

““integrated business park” means the project as approved by the Minister to build commercial infrastructure and buildings for the purposes of supporting the setup of business process outsourcing and ICT businesses and encouraging the decentralisation of business or parts of business operations outside of the Suva City centre, in the area specified in regulation 4(1)(i);”.

Regulation 4 amended

3. Regulation 4(1) of the Principal Regulations is amended by—

(a) in paragraph (h), deleting “and”;

- (b) in paragraph (i), deleting “.” and substituting “; and”; and
- (c) after paragraph (i), inserting the following new paragraph—
“(j) Wainadoi.”.

Regulation 6 amended

4. Regulation 6 of the Principal Regulations is amended after subregulation (4) by inserting the following new subregulation—

“(5) Subregulation (4) is not applicable for the purpose of regulation 4(1)(j).”.

Regulation 7 amended

5. Regulation 7(1B) of the Principal Regulations is amended by—

- (a) after “4(1)(g)”, inserting “or 4(1)(j)”; and
- (b) after “business”, inserting “or renewable energy business and recycling business”.

Regulation 8 amended

6. Regulation 8 of the Principal Regulations is amended after subregulation (3) by inserting the following new subregulation—

“(4) The Minister may, after considering the licensee’s application under subregulation (2), grant such extension of time as he or she considers appropriate in the circumstances.”.

Regulation 10 amended

7. Regulation 10 of the Principal Regulations is amended by deleting subregulation (4) and substituting the following—

“(4) If a licensee fails to commence operations or complete establishment of the project within the timeline fixed by the Minister pursuant to regulation 8, the Minister shall revoke the concession and any duty foregone shall be payable with the appropriate penalties.”.

Regulation 13 amended

8. Regulation 13(1) of the Principal Regulations is amended by—

- (a) in subregulation (1)(a)(iv), deleting “.” and substituting “;”;
- (b) after subregulation (1)(a)(iv), inserting the following new subparagraphs—
“(v) 1 August 2024 to 31 December 2028 for Pacific Koro Business Park in Kalabu; and
(vi) 1 August 2025 to 31 December 2028 for Wainadoi.”; and

(c) after paragraph (1)(c), inserting the following new paragraph—

“(d) From the first day of completion of the integrated business park in the region prescribed in regulation 4(1)(i), or such other date as the Minister may specify, the integrated business park approved and established in the region prescribed in regulation 4(1)(i) shall be exempt from tax on income derived from the integrated business park in the following manner—

- (i) capital investment of \$10,000,000 to \$30,000,000, for a period of 20 consecutive fiscal years; and
- (ii) capital investment above \$30,000,000, for a period of 25 consecutive fiscal years.”.

Made this 12th day of December 2025.

E. Y. IMMANUEL
Minister for Finance