



Investment **Fiji**

# SECTOR PROFILE

AUDIO VISUAL

# AUDIO VISUAL SECTOR

**FIJI is becoming one of the most sought after production locations in the world. It makes good business sense to shoot in Fiji and for film-makers to take advantage of the beautiful diverse locations and the best incentive in the world, the 47% Film Tax Rebate.**

Fiji is well known for its islands and its sea life, but as many more film makers are finding out, there so much more to the locations. There's mountainous terrain, jungles, rivers, spectacular waterfalls, savannahs, lakes, rural and urban scapes, heritage buildings and towns, and a very rich mosaic culture of i-Taukei (indigenous Fijians), Indian, Chinese, Pacific and European traditions. The literacy rate is 95% (education is mandatory and free up to high school) and our people are multi-skilled. English being the official business language is an added advantage allowing ease of communication with locals.

## **Film Permit**

For filming purposes, you must first apply to the

Film Fiji office for a film permit. To access the film tax rebate, the applicant must write a letter of application to Film Fiji giving information required. Submission of a detailed budget and script together with your application is necessary. For F1/F2 incentives, you must apply to Film Fiji for a provisional certificate stating that a proposed audio visual production (AVP) will, when complete, be a qualifying AVP. An application form must be completed and will include a script or synopsis, budget in FJD, completion bond certificate and will be accompanied with the application fee. Production companies that want to film in Fiji but do not wish to access any of the filming incentives must fill in the Application for Filming Permit Form and the application must include passport details of cast & crew, flight details and list of filming equipment.

## **F1/F2 Incentives**

The F1/F2 Audio Visual Production (AVP) incentives are schemes whereby a production entity can raise production finance from Fiji taxpayers. This allows Fiji taxpayers to claim a tax deduction of either 125% (F2 AVP) or 150% (F1 AVP) against their tax liability, depending on the project's ability to meet the requirements as set out under Part III of the Income Tax (Film-making and Audio-visual Incentives) Regulations 2016. The benefit is based on what is called "Qualifying Fiji Production Expenditure" or QFPE. This is otherwise known as "local spend" such as expenditures on local labour, local accommodation, the hire of local equipment.





## OPPORTUNITIES

- Breathtaking, diverse locations and great tropical climate.
- Ease of access and proximity to various locations with well-established infrastructure.
- Licenced audio visual agents to assist in identifying locations and facilitation of permits and other clearances.
- Competitive minimum wage rates for local crew.
- Multilingual and multi-cultural society with English, i-Taukei and Hindi as the main languages.
- Equipment available for hire from local production companies.
- World class accommodation and recreational facilities.
- State of the art communications with Southern Cross cable providing fast and high capacity connectivity.
- Easily accessible to the rest of the world with daily international flights, stops for major cruise ships and international ports.
- 47% film tax rebate.



## INCENTIVES

### FILM TAX REBATE

- 47% tax rebate or credit on production costs spent in Fiji;
- Eligibility – films and television products, as per existing Income Tax (Film-making and Audio- visual Incentives) Regulations 2016.
- Minimum spend in Fiji F\$250,000 ;
- Qualifying spend for rebate is capped at F\$60 million;
- Exclusions – Where a producer has chosen to access the film tax rebate, the producer will not be able to obtain any other tax concessions under Part 2, 3 & 4 of the Income Tax (Film- making and Audio-visual Incentives) Regulations 2016.

### FILM FIJI: THE FILM COMMISSION

- FILM FIJI offers the following services to production companies who wish to shoot in Fiji:
- Offers advice and guidance on how to access filming incentives;
- Acts as a liaison with other government bodies, agencies and institutions whose cooperation, clearances, or services are required;
- Provides information, advises, directories, brochures and other collateral materials on locally available talent, crew, production resources & facilities;
- Offers location assistance by developing options for locations and providing photos and other materials describing potential shooting sites;
- Always available to handle ongoing requests and/or sudden problems; and
- For additional information on how to obtain permission to film in Fiji, go to;

**[www.film-fiji.com](http://www.film-fiji.com)**

or email **[info@film-fiji.com.fj](mailto:info@film-fiji.com.fj)**



## WHY INVEST IN FIJI?

Fiji's renowned culture of hospitality and resourcefulness delivers exceptional value for investors. There are many examples of commercial success resulting from investment ventures by international partners. Fiji offers a compelling investment proposition and has a stable political environment that encourages economic growth and development. Continued investment in infrastructure, education and training have implications not only for the attractiveness of Fiji as a location to investors, but also for the quality of inward investment. Investment Fiji is witnessing a growing interest from large multinationals.

Economic stability is essential for attracting significant inward investment; with Fiji having both low levels of inflation and positive GDP growth

since 2010. There has been a sharp rise in confidence of the domestic private sector and foreign investors with new bank lending for investment purposes rising consistently. Fiji is also the regions foremost trading hub with excellent shipping routes across the Pacific Islands. Fiji has spent a total of \$11 billion worth of road infrastructure and 1,200 bridges, 47 jetties, 5 commercial ports, 25 local and 2 international airports.

Fiji has a business friendly tax structure that supports innovation and investment with 20% corporate tax and a lower rate of 10% for companies listed on the South Pacific Stock Exchange. The Fijian Government has announced a number of incentives and pro-growth policies to attract investments and encourage economic growth that is stable and sustainable. Government plans to increase per capita income by fourfold over the next 20 years.

The continuous enhancement of infrastructure, growth of our tourism industry, advantages of a young population, a first class English-speaking workforce, natural flair of services, conducive business environment and low entry costs are key ingredients of Fiji's continued success.

# INVESTMENT FIJI

Investment Fiji was established as the Economic Development Board (EDB) in 1980 and is guided by the Foreign Investment Act. A statutory organization, Investment Fiji operates independently as the marketing arm of the Fiji Government, providing services and assistance to promote, and stimulate investments and exports. As such, Investment Fiji carries out three primary roles, Investment Promotion, Investment Facilitation and Export Promotion.

The Investment team provides in depth market intelligence, identifies potential investment projects and assists investors and delegations by arranging suitable meetings and introductions - in addition to promoting Trade and Investment opportunities overseas.

The purpose of the Investment Facilitation team is to provide post-establishment after-care facilitation services enabling and assisting both foreign and local Investors in establishing their business and providing information, support and assistance during the growth phases - and through to developmental support to retain investment, encourage follow-on investment and achieve greater economic impact.

The purpose of our Trade and Export team is to increase exports in general, but particularly of entities, whose products and services add value, allow for import substitution and contribute to employment.



**POSITIVE**  
ECONOMIC GROWTH SINCE 2010



**96%**  
LITERACY RATE



**40 & UNDER**  
69% OF TOTAL POPULATION



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## LABASA

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