

Film Making Incentive

The Film Making Incentive – Part II of the 6th Schedule of the Income Tax Act

This is available to non-resident film companies only. The film company applies to the FAVC for a reduced rate or total exemption of tax on the income of its employees who are non – residents and who are in Fiji for the purpose of conducting a film or television production (paragraph 4).

The benefit is not based on location spend and is available to non- resident companies who intend to make a film in Fiji.

How does the mechanism work and what is the process?

The requirements for this incentive are provided in Paragraph 5 of Part II of the 6th Schedule.

The Applicant has to write a letter of application to the FAVC giving the following information:

- Full name and address of film company;
- Full name, address, nationality, country of usual residence of the non-resident employee and the salary that employee will be paid for the work done on that production;
- Total sum of emoluments that will be paid to the local employees;
- Total amount the film company proposes to expend on local goods and services and a brief description of the goods and services;
- The length of time which will be spent on making the Fiji portion of the film;
- Title of the film and brief particulars of the script;
- Location(s) that the Film Company will use in Fiji.

Where the production entity has chosen to use this scheme, it cannot obtain any other tax concessions under Parts III and IV of the 6th Schedule.

At the end of the film, audited accounts are required to be given to the FAVC and FIRCA.