

## INCOME TAX CONCESSIONS REQUIREMENTS

**THE FOLLOWING INCENTIVES No's 1 - 28 ARE CURRENTLY AVAILABLE ONLINE AND BELOW ARE THE REQUIREMENTS. PLEASE REFER 'NOTE' BELOW FOR CLARIFICATION:**

<b>No.</b>	<b>Income Tax Concession Type</b>
1	Commercial Agricultural Farming and Agro-Processing Business Investment Incentives
2	Income from Biofuel Production
3	Income from Renewable Energy Projects
4	Shipping Income from the Rotuma and Lau Group
5	Income of ICT Start-ups
6	Income of Accredited ICT Training Institutions
7	Tax Free Region (TFR) Incentive
8	Incentive for Waste Management Business in Tax Free Region
9	Standard Allowance
10	Short Life Investment Package
11	Medical Investment Allowance
12	Medical Investment Package
13	Ancillary Medical Services Investment Allowance
14	Ancillary Medical Services Investment Package
15	F1/F2 Audio-Visual Incentive
16	Residential Housing Development Package
17	Incentive for Public Private Partnership Investment in Residential Housing Development
18	Electric Vehicle Charging Station Development Package

19	Post-production Facility Investment Package
20	Retirement Village Investment Package
21	Warehouse Business Investment Package
22	Manufacture of Pharmaceutical Products Investment Package
23	Maritime Vessels Investment Allowance
24	Modernisation of Buildings Investment Allowance
25	Warehouse Construction Investment Allowance
26	Accelerated Allowance for Depreciation and Improvements
27	Government Building Investment Incentive
28	Subdivision of Land Investment Allowance
29	Recycling Business Investment Incentive
30	Submarine Network Cable Investment Incentive
31	ICT Infrastructure Investment Incentive
32	ICT Park (part of TFR Incentive)

**NOTE:**

**FOR INCENTIVE NO.1 – THE REQUIREMENTS HAVE CHANGED FROM 1<sup>st</sup> AUGUST 2021 AND IT IS CURRENTLY LODGED MANUALLY.**

**FOR INCENTIVE NO.15 – ALL NEW APPLICATIONS ARE CURRENTLY SUSPENDED AS PER THE 2021-2022 BUDGET.**

**FOR INCENTIVE NOS. 29 – 32 – THEY ARE EFFECTIVE FROM 1<sup>st</sup> AUGUST 2021 AND ARE CURRENTLY LODGED MANUALLY.**

**FOR ANY QUERIES, PLEASE REFER TO SHAGUFA SHENAZ ON 32453513 AND E-MAIL [sshenaz@frcs.org.fj](mailto:sshenaz@frcs.org.fj) AND/OR SHERYLIN HASSAN on 3243025 AND/OR E-MAIL [shassan001@frcs.org.fj](mailto:shassan001@frcs.org.fj). WE WILL UPDATE ONCE MANUAL APPLICATIONS IS AVAILABLE ONLINE.**

No.	Income Tax Concession Type	Provisional Approval	Requirements	Extension	Requirements	Final Approval	Requirements	Revocation
1	Commercial Agricultural Farming and Agro-Processing Business Investment Incentives	Yes	<ol style="list-style-type: none"> <li>1. Nature, location and description of the project.</li> <li>2. Details of the end product.</li> <li>3. Detailed estimated cost and proposed timeline.</li> <li>4. Detailed estimated income.</li> <li>5. Sketch plan showing proposed development</li> <li>6. Details of financing arrangement.</li> <li>7. Recent Statement of assets and liabilities.</li> <li>8. Company registration (if applicable).</li> <li>9. Name and particulars of</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Photographs of the project</li> <li>3. Details on the reason for the delay in the completion of the project.</li> <li>4. Other Supporting Documents for Extension of Time.</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Copies of invoices and the schedule of expenditure relating to the project.</li> <li>2. An approved plan showing the site, layout and surrounding areas of the project.</li> <li>3. Proof of the successful production of the product.</li> <li>4. Proof that the product meets the applicable standard.</li> <li>5. A certificate of completion and permit to occupy</li> <li>6. Other supporting documents for final approval.</li> </ol>	Yes

			<p>the applicant or all directors and shareholders (if applicable).</p> <p>10. Passport biodata pages of directors and shareholders (if applicable)</p> <p>11. Copy of land title (if applicable).</p> <p>12. Evidence of the company's ability to undertake and complete the project.</p> <p>13. Other supporting documents as required.</p>					
2	Income from Biofuel Production	No	N/A	No	N/A	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p>	Yes

							4. Other supporting documents for final approval as required.	
3	Income from Renewable Energy Projects	No	N/A	No	N/A	Yes	1. Fully audited final accounts showing the total capital outlay 2. Completion certificate and Permit to Occupy from local authority 3. Final plan showing development site 4. Other supporting documents for final approval as required.	Yes
4	Shipping Income from the Rotuma and Lau Group	No	N/A	No	N/A	Yes	1. Fully audited final accounts showing the total capital outlay 2. Other supporting documents for final approval as required.	Yes
5	Income of ICT Start-ups	No	N/A	No	N/A	Yes	1. Fully audited final accounts showing the total capital outlay 2. Completion certificate and Permit to Occupy from local authority 3. Final plan showing development site 4. Other supporting documents for final approval as required.	Yes

6	Income of Accredited ICT Training Institutions	No	N/A	No	N/A	Yes	<ol style="list-style-type: none"> <li>1. Fully audited final accounts showing the total capital outlay</li> <li>2. Completion certificate and Permit to Occupy from local authority</li> <li>3. Final plan showing development site</li> <li>4. Other supporting documents for final approval as required.</li> </ol>	Yes
7	Tax Free Region Incentive	Yes	<ol style="list-style-type: none"> <li>1. Nature, location and description of the project</li> <li>2. Detailed estimated cost and proposed timeline</li> <li>3. Detailed estimated income</li> <li>4. Sketch plan showing proposed development</li> <li>5. Details of financing arrangement</li> <li>6. Recent Statement of assets and liabilities</li> <li>7. Company registration</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Photographs of the project</li> <li>3. Other Supporting Documents for Extension of Time</li> <li>4. Details on the reason for the delay in the completion of the project.</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Fully audited final accounts showing the total capital outlay</li> <li>2. Completion certificate and Permit to Occupy from local authority</li> <li>3. Final plan showing development site</li> <li>4. Other supporting documents for final approval</li> </ol>	Yes

			8. Name and particulars of all directors and shareholders 9. Passport biodata pages of directors and shareholders 10. Copy of land title if applicable 11. Evidence of the company's ability to undertake and complete the project 12. Other supporting documents as required.					
8	Incentive for Waste Management Business in Tax Free Region	Yes	1. Nature, location and description of the project 2. Detailed estimated cost and proposed timeline 3. Detailed estimated income 4. Sketch plan showing proposed development 5. Details of financing arrangement	Yes	1. Progress Report detailing the stage of the project and investment already done 2. Details on the reason for the delay in completion of the project 2. Photographs of the project 3. Other Supporting	Yes	1. Fully audited final accounts showing the total capital outlay 2. Completion certificate and Permit to Occupy from local authority 3. Final plan showing development site 4. Other supporting documents for final approval	Yes

			<p>6. Recent Statement of assets and liabilities</p> <p>7. Company registration</p> <p>8. Name and particulars of all directors and shareholders</p> <p>9. Passport biodata pages of directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Evidence of the company's ability to undertake and complete the project</p> <p>7. Other supporting documents as required.</p>		Documents for Extension of Time			
9	Standard Allowance	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p>		<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p>	Yes



			<p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the proposed project and amenities</p> <p>12. Evidence of the company's ability to undertake and</p>		<p>completion of the project.</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>4. Other supporting documents for final approval</p>	
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			<p>complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Contribution of the project in the area</p> <p>15. Other supporting documents as required.</p>					
10	Short Life Investment Package	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>2. Photographs of the project</p> <p>3. Other Supporting Documents for Extension of Time</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	Yes

			<p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the proposed project and amenities</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Contribution of the project in the area</p> <p>15. Other supporting</p>					
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			documents as required					
11	Medical Investment Allowance	Yes	<ol style="list-style-type: none"> <li>1. Location and description of the project site</li> <li>2. Description and estimate of the total cost, cost of each individual stage of the project</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed development</li> <li>5. Details of financing arrangement</li> <li>6. Recent Statement of assets and liabilities</li> <li>7. Name and registered office of the company</li> <li>8. Company registration certificate names and particulars of all directors and shareholders</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Details on the reason for the delay in completion of the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for Extension of Time</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Fully audited final accounts showing the total capital outlay</li> <li>2. Completion certificate and Permit to Occupy from local authority</li> <li>3. Final plan showing development site</li> <li>4. Other supporting documents for final approval</li> </ol>	Yes

			<p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the proposed project - public rooms, proposed renovation or refurbishment work</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Requirement and contribution of the private hospital in the area</p> <p>15. Other supporting documents as required</p>					
12	Medical Investment Package	Yes	1. Location and description of the project site	Yes	1. Progress Report detailing the stage of the project and	Yes	1. Fully audited final accounts showing the total capital outlay	Yes

			<p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p>		<p>investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	
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			<p>11. Detailed description of the proposed project - public rooms, proposed new wards, rooms, beds and other supporting facilities</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Requirement and contribution of the private hospital in the area</p> <p>15. Other supporting documents as required</p>					
13	Ancillary Medical Services Investment Allowance	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p>	Yes

		<p>3. Estimates of projected income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the proposed project - proposed renovation or refurbishment</p>		<p>delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	
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			<p>work to existing facility</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Requirement and contribution of the ancillary facility in the area</p> <p>15. Other supporting documents as required</p>					
14	Ancillary Medical Services Investment Package	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p> <p>4. Sketch plan showing proposed development</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	Yes

			<p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the proposed project - proposed construction of facilities</p> <p>12. Evidence of the company's ability to undertake and complete the project</p>	Documents for Extension of Time			
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			<p>13. Respective statutory approvals</p> <p>14. Requirement and contribution of the ancillary facility in the area</p> <p>15. Other supporting documents as required</p>					
15	F1/F2 Audio-visual Incentive	Yes	<p>1. Detailed project plan</p> <p>2. Detailed estimated cost</p> <p>3. Detailed estimated income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Statement of assets and liabilities</p> <p>7. Film Fiji Approval</p> <p>8. Other supporting documents as required</p>	Yes	<p>1. Progress Report</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>3. Other Supporting Documents for Extension of Time</p>	Yes	<p>1. Other supporting documents for final approval</p>	Yes
16	Residential Housing Development Package	Yes	<p>1. Location and description of the project site</p>	Yes	<p>1. Progress Report detailing the stage of the</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p>	Yes

			<p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p>		<p>project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	
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			<p>11. Detailed description of the residential units in the project - number of beds, toilet facilities, and other amenities</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Price structure of the residential units</p> <p>15. Other supporting documents as required</p>					
17	Incentive for Public Private Partnership Investment in Residential Housing Development	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	Yes

			<p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the residential units in the project</p> <p>12. Evidence of the company's ability to undertake and</p>		<p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>			
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			<p>complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Evidence of Public Private Partnership arrangement between the company and the government</p> <p>15. Other supporting documents as required</p>					
18	Electric Vehicle Charging Station Development Package	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	Yes

			<p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the electric vehicle charging station</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Other supporting</p>	Extension of Time			
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			documents as required					
19	Post-production Facility Investment Package	Yes	<ol style="list-style-type: none"> <li>1. Location and description of the project site</li> <li>2. Description and estimate of the total cost, cost of each individual stage of the project</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed development</li> <li>5. Details of financing arrangement</li> <li>6. Recent Statement of assets and liabilities</li> <li>7. Name and registered office of the company</li> <li>8. Company registration certificate names and particulars of all directors and shareholders</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Details on the reason for the delay in completion of the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for Extension of Time</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Fully audited final accounts showing the total capital outlay</li> <li>2. Completion certificate and Permit to Occupy from local authority</li> <li>3. Final plan showing development site</li> <li>4. Other supporting documents for final approval</li> </ol>	Yes

			<p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the proposed post production facility</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Other supporting documents as required</p>					
20	Retirement Village Investment Package	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p>	Yes

			<p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the proposed rooms and beds, inclusive of the health and toilet facilities</p> <p>12. Evidence of the company's ability</p>		<p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>4. Other supporting documents for final approval</p>	
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			<p>to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. 7. Other supporting documents as required</p>					
21	Warehouse Business Investment Package	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected rental income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	Yes

			<p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the project and supporting infrastructure</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Lease agreements with prospective tenants if available</p> <p>14. Other supporting documents as required</p>					
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22	Manufacture of Pharmaceutical Products Investment Package	Yes	<ol style="list-style-type: none"> <li>1. Location and description of the project site</li> <li>2. Description and estimate of the total cost, cost of each individual stage of the project</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed development</li> <li>5. Details of financing arrangement</li> <li>6. Recent Statement of assets and liabilities</li> <li>7. Name and registered office of the company</li> <li>8. Company registration certificate names and particulars of all directors and shareholders</li> <li>9. Passport biodata page of all</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Details on the reason for the delay in completion of the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for Extension of Time</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Fully audited final accounts showing the total capital outlay</li> <li>2. Completion certificate from local authority</li> <li>3. Final plan showing development site</li> <li>4. Other supporting documents for final approval</li> </ol>	Yes
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			<p>directors and shareholders</p> <p>10. Copy of land title if applicable</p> <p>11. Detailed description of the project</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals (such as approval from Fiji Pharmacy Board)</p> <p>14. Other supporting documents as required</p>					
23	Maritime Vessels Investment Allowance	Yes	<p>1. Description of the construction or renovation and refurbishment of the vessel</p> <p>2. Estimate of the total cost, cost of each individual stage of the project</p> <p>3. MSAF approved plan of the vessel</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate from MSAF</p> <p>3. Other supporting documents for final approval</p>	Yes

			<p>4. Details of financing arrangement</p> <p>5. Recent Statement of assets and liabilities</p> <p>6. Name and registered office of the company</p> <p>7. Company registration certificate names and particulars of all directors and shareholders</p> <p>8. Passport biodata page of all directors and shareholders</p> <p>9. Evidence of the company's ability to undertake and complete the project</p> <p>10. Respective statutory approvals</p> <p>11. Other supporting documents as required</p>	<p>3. Photographs of the project</p> <p>3. Other Supporting Documents for Extension of Time</p>			
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24	Modernisation of Buildings Investment Allowance	Yes	<ol style="list-style-type: none"> <li>1. Location and description of the project site</li> <li>2. Description and estimate of the total cost, cost of each individual stage of renovation or refurbishment work.</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed development</li> <li>5. Details of financing arrangement</li> <li>6. Recent Statement of assets and liabilities</li> <li>7. Evidence to confirm the age of the building</li> <li>8. Name and registered office of the company</li> <li>9. Company registration certificate names and particulars of all</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Details on the reason for the delay in completion of the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for Extension of Time</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Fully audited final accounts showing the total capital outlay</li> <li>2. Completion certificate and Permit to Occupy from local authority</li> <li>3. Final plan showing development site</li> <li>4. Other supporting documents for final approval</li> </ol>	Yes
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			<p>directors and shareholders</p> <p>10. Passport biodata page of all directors and shareholders</p> <p>11. Copy of land title if applicable</p> <p>12. Detailed description of the project</p> <p>13. Evidence of the company's ability to undertake and complete the project</p> <p>14. Respective statutory approvals</p> <p>15. Other supporting documents as required</p>					
25	Warehouse Construction Investment Allowance	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p>	Yes

			<p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the project and supporting infrastructure</p> <p>12. Evidence of the company's ability to undertake and</p>	<p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>4. Other supporting documents for final approval</p>	
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			complete the project 13. Respective statutory approvals 14. Other supporting documents as required					
26	Accelerated Allowance for Depreciation and Improvements	Yes	<ol style="list-style-type: none"> <li>1. Location and description of the project site</li> <li>2. Description and estimate of the total cost, cost of each individual stage of the project</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed development</li> <li>5. Details of financing arrangement</li> <li>6. Recent Statement of assets and liabilities</li> <li>7. Name and registered office of the company</li> <li>8. Company registration certificate</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Details on the reason for the delay in completion of the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for Extension of Time</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Fully audited final accounts showing the total capital outlay</li> <li>2. Completion certificate and Permit to Occupy from local authority</li> <li>3. Final plan showing development site</li> <li>4. Other supporting documents for final approval</li> </ol>	Yes

			<p>names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title if applicable</p> <p>11. Detailed description of the project</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Other supporting documents as required</p>					
27	Government Building Investment Incentive	Yes	<p>1. Location and description of the project site</p> <p>2. Description and estimate of the total cost, cost of each individual stage of the project</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Details on the reason for the</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p>	Yes

			<p>3. Estimates of projected rental income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate names and particulars of all directors and shareholders</p> <p>9. Passport biodata page of all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Detailed description of the project</p> <p>12. Evidence of the company's ability</p>		<p>delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	
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			<p>to undertake and complete the project</p> <p>13. Respective statutory approvals</p> <p>14. Evidence that the Government or an entity approved by Government has given the person a written undertaking to use the building upon completion of the project such as preapproved lease agreement</p> <p>15. Government approval for the establishment of the building such as Government Tender Board Approval</p> <p>16. Other supporting documents as required</p>					
28	Subdivision of Land Investment Allowance	Yes	1. Location and description of the project site	Yes	1. Progress Report detailing the stage of the project and	Yes	1. Fully audited final accounts showing the total capital outlay	Yes

			<p>2. Description and estimate of the total cost, cost of each individual stage of the project</p> <p>3. Estimates of projected income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p> <p>8. Name and registered office of the company if applicable</p> <p>9. Company registration certificate names and particulars of all directors and shareholders if applicable</p> <p>10. Passport biodata page of all directors and shareholders</p>		<p>investment already done</p> <p>2. Details on the reason for the delay in completion of the project</p> <p>3. Photographs of the project</p> <p>4. Other Supporting Documents for Extension of Time</p>		<p>2. Completion certificate from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	
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			<ul style="list-style-type: none"> <li>11. Copy of land title</li> <li>12. Detailed description of the project</li> <li>13. Evidence of the company's ability to undertake and complete the project</li> <li>14. Respective statutory approvals</li> <li>7. Other supporting documents as required</li> </ul>					
29	Recycling Business Investment Incentive	Yes	<ul style="list-style-type: none"> <li>1. Location and description of the proposed building, plant or factory site</li> <li>2. Description and estimate of the total cost, cost of each individual stage of the project</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed project</li> <li>5. Details of financing arrangement</li> </ul>	Yes	<ul style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Details on the reason for the delay in completion of the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for</li> </ul>	Yes	<ul style="list-style-type: none"> <li>1. Copies of invoices and a schedule of expenditure relating to the project</li> <li>2. An approved plan showing the site, layout and surrounding areas of the project</li> <li>3. Proof of the successful production of the recycled product</li> <li>4. Proof that the recycled product meets the applicable standard</li> </ul>	Yes

			<p>6. Recent Statement of assets and liabilities</p> <p>8. Name and registered office of the company</p> <p>9. Company registration certificate names and particulars of all directors and shareholders</p> <p>10. Passport biodata page of all directors and shareholders</p> <p>11. Copy of land title</p> <p>12. Details of the recycled product and the recycling process to be undertaken to create the recycled product</p> <p>13. Evidence of the company's ability to undertake and complete the project</p> <p>14. Letter from Department of</p>	Extension of Time		<p>5. The applicable permit under the Environment Management (Waste Disposal and Recycling) Regulations 2007</p> <p>6. A certificate of completion and permit to occupy</p> <p>7. Other supporting documents for final approval</p>	
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			Environment: that screening process has been undertaken and EIA is not required or EIA has been undertaken and is approved. 7. Other supporting documents as required					
30	Submarine Network Cable Investment Incentive	Yes	<ol style="list-style-type: none"> <li>1. Location and description of the proposed project</li> <li>2. Description and estimate of the total cost, cost of each individual stage of the project</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed project</li> <li>5. Details of financing arrangement</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Progress Report detailing the stage of the project and investment already done</li> <li>2. Details on the reason for the delay in commencement of the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for Extension of Time</li> </ol>	Yes	<ol style="list-style-type: none"> <li>1. Copies of invoices and a schedule of expenditure relating to the project</li> <li>2. An approved plan showing the site, layout and surrounding areas of the project</li> <li>3. A certificate of completion and permit to occupy</li> <li>4. Any other relevant permit, license, certificate, approval or authorisation for submarine network cable business, construction or development required under any</li> </ol>	Yes

			<p>6. Recent Statement of assets and liabilities</p> <p>7. Name and registered office of the company</p> <p>8. Company registration certificate and</p> <p>9. names and particulars of all directors and shareholders</p> <p>10. Passport biodata page of all directors and shareholders</p> <p>11. Copy of land title</p> <p>12. Evidence of the company's ability to undertake and complete the project</p> <p>13. Letter from Department of Environment: that screening</p>				<p>written law, as and when applicable.</p> <p>5. Other supporting documents for final approval</p>	
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			<p>process has been undertaken and EIA is not required or EIA has been undertaken and is approved.</p> <p>14. Any other relevant permit, license, certificate, approval or authorisation for submarine network cable business, construction or development required under any written law, as and when applicable</p> <p>15. Other supporting documents as required</p>					
31	ICT Infrastructure Investment Incentive	Yes	1. Location and description of the proposed project	Yes	1. Progress Report detailing the stage of the project and	Yes	1. Copies of invoices and a schedule of expenditure relating to the project	Yes

			<ol style="list-style-type: none"> <li>2. Description and estimate of the total cost, cost of each individual stage of the project</li> <li>3. Estimates of projected income</li> <li>4. Sketch plan showing proposed project</li> <li>5. Details of financing arrangement</li> <li>6. Recent Statement of assets and liabilities</li> <li>7. Name and registered office of the company</li> <li>8. Company registration certificate and names and particulars of all directors and shareholders</li> <li>9. Passport biodata page of</li> </ol>		<p>investment already done</p> <ol style="list-style-type: none"> <li>2. Details on the reason for the delay in completing the project</li> <li>3. Photographs of the project</li> <li>4. Other Supporting Documents for Extension of Time</li> </ol>		<ol style="list-style-type: none"> <li>2. An approved plan showing the site, layout and surrounding areas of the project</li> <li>3. A certificate of completion and permit to occupy</li> <li>4. If the project is to be leased, used by or rented out to some other person, proof of a valid legal agreement to that effect</li> <li>5. Other supporting documents for final approval</li> </ol>	
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			<p>all directors and shareholders</p> <p>10. Copy of land title</p> <p>11. Evidence of the company's ability to undertake and complete the project</p> <p>12. Other supporting documents as required</p>					
32	ICT Park (part of TFR Incentive)	Yes	<p>1. Nature, location and description of the project</p> <p>2. Detailed estimated cost and proposed timeline</p> <p>3. Detailed estimated income</p> <p>4. Sketch plan showing proposed development</p> <p>5. Details of financing arrangement</p> <p>6. Recent Statement of assets and liabilities</p>	Yes	<p>1. Progress Report detailing the stage of the project and investment already done</p> <p>2. Photographs of the project</p> <p>3. Other Supporting Documents for Extension of Time</p> <p>4. Details on the reason for the delay in the completion of the project.</p>	Yes	<p>1. Fully audited final accounts showing the total capital outlay</p> <p>2. Completion certificate and Permit to Occupy from local authority</p> <p>3. Final plan showing development site</p> <p>4. Other supporting documents for final approval</p>	Yes

			<p>7. Company registration 8. Name and particulars of all directors and shareholders 9. Passport biodata pages of directors and shareholders 10. Copy of land title if applicable 11. Evidence of the company's ability to undertake and complete the project 12. Other supporting documents as required.</p>					
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