



And Co.

ALVIN KUMAR & COMPANY

Business Setup & Compliance · Nadi, Fiji

INVESTOR GUIDE & FEES

Setting up your business in Fiji.

Company, tax, Reserve Bank, permits and banking – one team, end to end.

Investing in Fiji as a non-resident means a handful of registrations and approvals. We take care of every one of them, so you deal with one team from incorporation through to an operating business bank account.

Almost all remote

Registration, tax, Reserve Bank and permits are done from overseas. Only the bank account needs you here.

One team, end to end

Company, tax, exchange control, immigration and banking, coordinated from Nadi.

Fixed fees

Each step has a set professional fee, quoted before we start.

Ready to trade

FNPF employer and payroll set up with your company, ready for your first hire.

TYPICAL SETUP PACKAGE

FJ\$10,500 + VAT

FJ\$11,812.50 including VAT – one shareholder/director, one investor permit and one business bank account. See page 2 for the full breakdown.

THE SETUP ROADMAP

Eight steps from idea to open for business

Fees are professional fees in Fiji dollars, excluding VAT at 12.5%. Government fees and other disbursements are extra, at cost.

#	Step	Timing*	FJ\$
01	Company registration Name reservation, incorporation documents and Certificate of Incorporation	2–3 days	1,750
02	Shareholder & director TINs Tax Identification Numbers for you and any co-investors	2–3 days	1,000
03	Company tax & VAT registration Company TIN, income tax and VAT. Needed before goods can clear Customs in the company's name	1 day	1,000
04	Business profile & MCTTT registration Business profile and MCTTT registration, ahead of Reserve Bank approval	1–3 days	500
05	Reserve Bank of Fiji approval Exchange control approval for your foreign shareholding and investment funds	~3 days	1,500
06	Investor permit Prepared and lodged on ImmiHub, including Department queries. Per applicant	~21 days	3,500
07	Employer & payroll setup FNPF employer registration and PAYE/payroll setup	With setup	Included
08	Business bank account Account opening with a Fiji bank. You attend in person, usually once the permit is approved. Per account	After permit	1,250
Subtotal			10,500.00
VAT at 12.5%			1,312.50
Total, typical package			11,812.50

*Working days, once complete documents are with us. Timing is set by the authorities. Each extra investor permit applicant is FJ\$3,500 + VAT; each extra bank account is FJ\$1,250 + VAT.

DEPENDING ON YOUR SITUATION

Services you may need

Service	FJ\$ excl. VAT
Local director The Companies Act 2015 requires at least one director who ordinarily resides in Fiji. We provide one from incorporation until you become a citizen or resident of Fiji, or appoint your own. Holding an investor permit does not remove this requirement.	500 / month
Minimum investment waiver Foreign investors must bring at least FJ\$300,000 into Fiji within three months of incorporation (Investment (Reserved and Restricted Activities) Regulations 2022). Higher thresholds apply to some activities: FJ\$2m for hotels, resorts and real estate, FJ\$1m for homestays, guesthouses and backpackers. We apply to the Minister for a waiver where it is justified.	3,000
FBT registration If you provide fringe benefits to staff	350
FNU levy registration All employers; the levy is 1% of gross payroll	350

ONCE YOU ARE TRADING

Ongoing accounting and compliance

Service	FJ\$ excl. VAT
VAT returns, incl. VAT input schedule	150 / month
Payroll and PAYE	50 / submission + 5 / employee
Bookkeeping, up to 100 entries a month	500 / month
Bookkeeping, entries 101–200 / beyond 200	3 / 1 per entry
Corporate income tax return (nil return 300)	400 / year
Annual return with the Registrar of Companies	350 / year
Financial statements	Quoted on review

Guide: a small company filing monthly VAT, with three staff and up to 100 entries a month, spends about **FJ\$9,330 + VAT** (FJ\$10,496.25 incl. VAT) a year on compliance.

GOOD TO KNOW

Key facts for investors

- **Tax:** corporate income tax 25%; VAT 12.5% (since 1 August 2025). Withholding tax and sector rules are confirmed when we start.
- **Ownership:** some sectors are reserved or restricted for foreign investors or carry ownership caps.
- **Funds:** money into and out of Fiji, including profit repatriation, runs through Reserve Bank exchange control.
- **Incentives:** available in sectors including tourism, renewable energy, agriculture and ICT.
- **Land:** about 91% is iTaukei land, which is leased, not sold. Leases can run up to 99 years, and dealings need TLTB or Director of Lands consent.
- **Importing?** Don't ship goods until the company is incorporated and its TIN is issued.

WHAT WE NEED FROM YOU

Documents checklist

- ✓ Certified passport bio-data page and birth certificate for each shareholder and director
- ✓ Proof of address and passport-sized photographs
- ✓ Proposed shareholding structure and a short description of the business
- ✓ Business plan with cash flow forecast, and rough turnover and capex figures
- ✓ Evidence of the source of investment funds, with bank statements
- ✓ Police clearance and a medical report on the Fiji Immigration template (for investor permits)
- ✓ Any lease, supply or distribution agreements, and a Fiji business address if you have one

Not included in setup fees

Customs broking and clearance, freight and port charges, import duty and VAT on goods, visitor visas, council business licences, leases and other legal documents, and audit or assurance work. Ongoing compliance is quoted separately (page 3). We can help with most of these on request.

GETTING STARTED

Payment terms

- **50% deposit** of the professional fees before we start work.
- **Balance per stage**, payable when each stage is complete and before the next one is lodged.
- **Local director fees** monthly in advance, the first month due on incorporation.
- **Disbursements** (government, permit, medical, police clearance and courier fees) payable in advance.
- **Overseas and intermediary bank charges** are paid by you, so the full amount reaches Fiji.

Our bank details are provided in your engagement letter. Please only pay into the account named in that letter, and call us to confirm if you ever receive different payment details.

Important

Registrations, approvals and permits are granted, refused and timed solely by the Registrar of Companies, FRCS, the Reserve Bank of Fiji, the Ministry responsible for investment and the Department of Immigration. We give no guarantee of outcome or timing, and fees are for the work done, not contingent on the result. Fees assume one shareholder/director, one permit applicant and one bank account, and are confirmed in our engagement letter and Master Terms of Business before work begins.

Let's talk about your plans

Tell us what you'd like to do in Fiji and we'll confirm the right structure and a firm quote.

Alvin Kumar, Director, Alvin Kumar & Company Pte Limited

Phone / WhatsApp: +679 714 2741

info@ak.com.fj · ak.com.fj

Shop 2T4B, Level 3, RB Patel Jetpoint Complex, Martintar, Nadi