



FILM FIJI®

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



HERITAGE

CULTURE

EXOTIC

35 mm

35 mm

35 mm

## **FILMING IN FIJI**

### **BREATHTAKING & DIVERSE LOCATIONS AND GREAT CLIMATE**

Fiji has some of the most exotic locations in the world, from idyllic beaches, sand dunes, tropical rain forests, mountains, rivers, waterfalls and rolling hills to city and suburban locations both heritage and modern. It is warm and sunny year-round in Fiji.

### **TIME SAVING**

Good highways and local roads and regular and reliable ground, water and air transportation allow crews to travel between locations in relatively short time.

### **FILM ANYWHERE**

Licensed Audio Visual Agents will assist with locations. They will facilitate permits and other clearances.

### **COMPETITIVE WAGE RATES**

The film industry in Fiji is not unionized. Competitive minimum wage rates are in place and hours and terms of employment may be negotiated directly with local crew.

### **MULTILINGUAL AND MULTI-CULTURAL SOCIETY**

The diversity of ethnic groups in Fiji means we have people available locally for crew and junior artist hire. English is the official business language.

### **FILMING EQUIPMENT**

Producers may hire filming equipment from the local production companies. Other heavy filming equipment not available locally may be brought in free of duty provided they are taken back.

### **TOP CLASS ACCOMODATION & GREAT RECREATIONAL FACILITIES**

On days off, crews have access to many sporting (including water sports) activities, spas and other recreational facilities while enjoying the comforts of some of the best accommodation in the Pacific.

### **STATE OF THE ART COMMUNICATIONS**

While filming in some of the most remote and exotic locations, remain connected with the world with the best communications technology that Fiji offers. The Southern Cross Cable landfalls in Suva so internet bandwidth is virtually limitless if need be so you can get your footage to a post-production house offshore without the risk of physically couriering data.

### **READY ACCESS TO OTHER PARTS OF THE WORLD**

Fiji has daily international flights from its international airports, making us easily accessible to the rest of the world.





There are 4 main streams of audio visual tax incentives offered by the Fiji Government and administered by Film Fiji, headlined by the **47% Film Tax Rebate.**

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### **The Film Tax Rebate**

The Film Tax Rebate is available to fully-funded productions. A Production entity is eligible for a 47% tax rebate (calculated on Qualifying Fiji Production Expenditure) when it lodges its application at the end of the production.





*"When I'm shooting  
on location, you get  
ideas on the spot -  
new angles"*

**Satyajit Ray**

## Qualifying Fiji Production Expenditure (QFPE)

QFPE includes local spend and other special inclusions, which are:

- a. **Air fare:** Return air fares for all foreign cast and crew will be QFPE only for travel on Fiji Airways. If foreign cast and crew are travelling on any aircraft not operated by Fiji Airways then 15% of the expenditure incurred on those return air fares will be QFPE.
- b. **Insurance:** Insurance premium paid for the purpose of the production in Fiji will be QFPE if insurance is purchased from a local insurance company in Fiji.
- c. **Locations scouting visit:** Expenses incurred in Fiji on goods and services whilst on the final locations survey is QFPE.
- d. **Costumes, make-up and set design:** 75% of the expenditure incurred on the purchasing of costumes, make-up and set design properties not available in Fiji that will be used in relation to the film production will be QFPE if the said properties are left in Fiji at the end of production.
- e. **Post production allowance:** Post production allowances will be QFPE and varies according to the budget of the film's budget; \$75,000 if budget up to \$3m / \$100,000 if budget up to \$5m / \$150,000 if budget up to \$7m / \$200,000 if budget up to \$10m / \$250,000 if budget more than \$10m - all Fiji dollars.
- f. **Producer's fees:** Expenses incurred for services by the producer will be QFPE but it will not exceed 10% of the total production expenditure on goods and services purchased in Fiji.
- g. **Writer's fee:** Expenses incurred for services by the writer will be QFPE provided that the rights are registered in Fiji.
- h. **Hiring of cameras and filming equipment:** Cost of hiring cameras and filming equipment from outside Fiji will be QFPE provided that such cameras and filming equipment is not available in Fiji.
- i. **Raw stock:** Cost of raw stock will be QFPE if supplied by a local company.
- j. **Foreign Cast:** Salaries for services rendered in Fiji by foreign cast will be QFPE but it will not exceed 20% of total QFPE claimed.





*"Traveling is my  
form of self-  
education"*

**Yash Chopra**

There is no minimum percentage of the film that needs to be shot in Fiji. However, there needs to be a minimum QFPE of FJ\$250,000 for films such as large format films, feature films, short films and broadcast television programmes and FJ\$50,000 for television commercials. If the QFPE exceeds FJ\$60 million then the maximum allowable tax rebate is FJ\$28.2 million.

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*"You can tell a film that has been shot at a brisk pace with lots of energy. It comes through in the dynamics of what you see on the screen. Somehow, it's easier to create when you're out there in real places on real streets, no matter what the hardships are while you're shooting. There's much more camaraderie when you're out there in the elements." (on the benefits of shooting on real"*

**Gale Anne Hurd**







*"I discovered what cinema was at a very young age, of its ability to create an entirely new world, a world that's completely of its own"*

**Shyam Benegal**

Productions must first apply to Film Fiji for a Provisional Approval.

The submission of a detailed budget and script is essential.

The film must not be culturally derogative in its portrayal of Fiji or the people of Fiji.

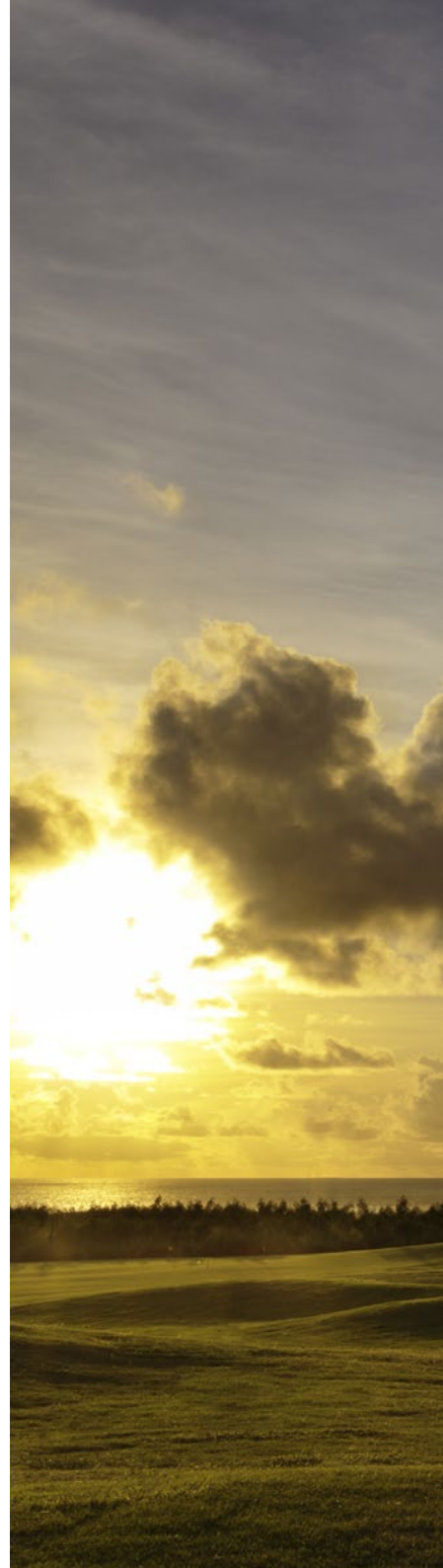
At the end of production, an application for Final Certificate and a set of audited accounts must be submitted.

The rebate will be paid after the Minister for Finance approves the application.

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*"No art passes our conscience in the way film does, and goes directly to our feelings, deep down into the dark rooms of our souls"*

**Ingmar Bergman**





## Requirements for the Film Tax Rebate

- a. The production company is a locally registered company
- b. Minimum qualifying Fiji production expenditure of FJ\$250,000 .
- c. The production company must demonstrate that it is able to release and distribute the film in at least two significant international market.
- d. The production company must engage the services of Fiji citizens in the movie production and must utilize technicians, students and technical aid facilities at the film making school at Fiji National University or any other similar local institutions.
- e. The production company must have Workman's Compensation for all locals engaged in the production and insurance cover, including public liability cover, for all locations used.
- f. The production company is required to transfer all production funds to Fiji before commencement of principal photography.
- g. The production company will be required to submit cost reports and production reports on a fortnightly basis when production commences in Fiji.
- h. The production company will be required to submit a production schedule before production commences.
- i. At the end of the production, the production company must submit audited accounts of the production expenditure.
- j. The production must only engage licensed Audio Visual Agents on the production.
- k. The production must engage a local Line Producer or Coordinator who is a licensed Audio Visual Agent.
- l. The production company shall only be eligible for the Film Tax Rebate if it applies for the final certificate through a person, lawyer or accountant that is a licensed Audio Visual Agent.
- m. The production must acknowledge the Government of Fiji and Film Fiji in the film.
- n. Regardless of the jurisdiction that the film's story is portraying, the film must state "Filmed on location in Fiji" in the final edited version of the film.





*"Because you  
can't do anything  
halfway, you've got  
to go all the way in  
anything you do"*  
**Jerry Bruckheimer**

**In F1 AVP's, the film must tell a Fiji story and/or identify Fiji's locations as Fiji. In F2 AVP's, Fiji's location may double up for other destinations**

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### **F1 and F2 Incentives**

The F1 or 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 the Income Tax (Film Making and Audio Visual Incentives) Regulations 2016.

The production entity is required to spend a minimum of 40% of the production budget in Fiji.

The F1 AVP and F2AVP must have significant Fiji content.

The F1 AVP and F2 AVP must not be culturally derogative towards Fiji and its people.





*"There's much more camaraderie when you're out there in the elements."  
(on the benefits of shooting on real locations)"*

**Gale Anne Hurd**

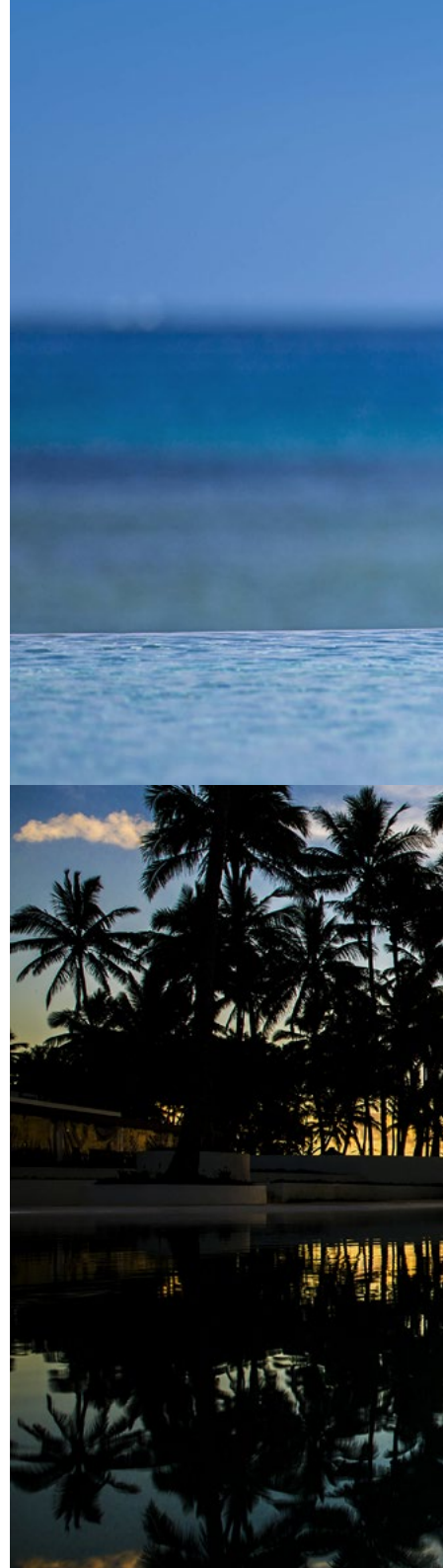
## **Non-Resident Employee Tax Waiver**

This is available to non-resident film companies only. The film company applies to Film Fiji for the Minister of Finance's approval 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.

## **The Studio City Zone and the Audio Visual Operating Licence**

This tax incentive is the tax exemption of audio visual income generated by a production entity (with an 'audiovisual operating licence') in a Studio City Zone ('SCZ') or Temporary Studio City Zone ('TSCZ'). These zones are land and buildings in Fiji declared as a SCZ or TSCZ by the relevant Cabinet Minister of the State.

Under this incentive, Film Fiji may grant a licence to a company or other entity wishing to operate from the Temporary Studio City Zone, which exempts it from paying tax on its Audio Visual earning, subject to its meeting certain conditions.







*“And Later I  
Thought, I Can’t  
Think How Anyone  
Can Become a  
Director Without  
Learning the Craft  
of Cinematography”*

**Gus Van San**

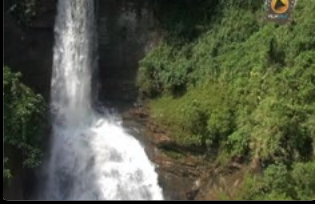
## Other relevant information for productions

- a. Customs bond:** The production will not be required to pay the Customs Bond for equipment and other items that will be brought into the country for the purpose of this production. However, all items brought into the country will be verified by Fiji Customs on arrival and should be verified again by Fiji Customs when it leaves the country. Duty will have to be paid on any item(s) brought into the country that does not return. Any rebate payable will be withheld until all items are cleared by Fiji Customs.
- b. Waiver of Miscellaneous Withholding Tax:** Foreign cast and crew members originating from countries that do not have Double Tax Agreements (DTA) with Fiji may apply to the Minister of Finance for a waiver or reduction of the 15% Withholding Tax payable."





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