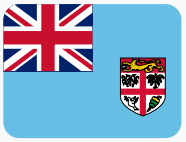
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Company formation in Fiji

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Company formation in Fiji



Flag



Coat of arms

Common form	Private company limited by shares (Companies Act 2015)
Registry	Registrar of Companies (Fiji Business Registry)
Minimum capital	No statutory minimum
Directors	1 director
Local director	At least one director must normally live in Fiji; foreign investors also register with Investment Fiji
Corporate tax	25%
VAT / sales tax	12.5% from 1 August 2025
Typical timeline	Often 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Fijian dollar (FJD)

In short: To set up a company in Fiji, most founders form a private company limited by shares, registered with the Registrar of Companies (Fiji Business Registry). Minimum capital: no statutory minimum. Corporate tax: 25%. Registration: often 1–3 weeks (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Registrar of Companies (Fiji Business Registry) before filing.

Companies in **Fiji** are registered with the **Registrar of Companies**, and foreign-owned businesses also register under the Foreign Investment Act with Investment Fiji. VAT was lowered to 12.5% in August 2025.

Business structures

Most founders in Fiji form a private company limited by shares, registered with the Registrar of Companies (Fiji Business Registry). Other forms are listed below.

- **Private company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Fiji (2026): no statutory minimum. Directors required: 1 director. Local resident director: at least one director must normally live in Fiji; foreign investors also register with Investment Fiji.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: at least one director must normally live in Fiji; foreign investors also register with Investment Fiji.
- A registered office address in Fiji.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Fiji (2026): often 1–3 weeks. The usual steps are:

1. Choose the company form and check that the name is available.

2. Prepare and sign the articles of association.
3. File the registration with the Registrar of Companies (Fiji Business Registry).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Fiji Revenue and Customs Service (FRCS).

Taxation

The corporate tax rate in Fiji in 2026 is 25%. Standard VAT or sales tax: 12.5% from 1 August 2025.

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	12.5% from 1 August 2025
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in Fiji: Companies file annual financial statements and tax returns with the Fiji Revenue and Customs Service (FRCS), and keep their details up to date with the Registrar of Companies.

Double tax treaties

Fiji has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Fiji Revenue and Customs Service.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Fiji?

Typical registration time in Fiji: often 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Fiji?

Minimum share capital in Fiji: no statutory minimum (as of November 2026).

What is the corporate tax rate in Fiji in 2026?

The corporate tax rate in Fiji in 2026 is 25%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Fiji?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Fiji: at least one director must normally live in Fiji; foreign investors also register with Investment Fiji.

Official registries and resources

The official websites of the Registrar of Companies (Fiji Business Registry) and the Fiji Revenue and Customs Service (FRCS) have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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