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[LEGAL NOTICE NO. 79]

INCOME TAX ACT 2015

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**Income Tax (Tax Free Region Incentives)  
(Amendment) Regulations 2021**

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

*Short title and commencement*

1.—(1) These Regulations may be cited as the Income Tax (Tax Free Region Incentives) (Amendment) Regulations 2021.

(2) These Regulations are deemed to have come into force on 1 August 2021.

(3) In these Regulations, the Income Tax (Tax Free Region Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

*Regulation 3 amended*

2. Regulation 3 of the Principal Act is amended after the definition of “enforcement officer” by inserting the following new definitions—

““ICT” means information and communications technology;

“ICT business” means a business providing services which are ICT enabled such as software development, data storage services, call centres, customer contact centres, engineering and design, research and development, animation and content creation, distance learning, market research, travel services, finance and accounting services, human resource services, legal services, compliance and risk services or other administration services, but does not include an internet café or any retail or wholesale of information technology products or the repair, sale or service of any such products;

“ICT park” means an area of commercial infrastructure as approved by the Minister built by or for an ICT business in the area specified in regulation 4(1)(h);”.

*Regulation 4 amended*

3. Regulation 4(1) of the Principal Regulations is amended by—

- (a) in paragraph (f), deleting “and”;
- (b) in paragraph (g), deleting “.” and substituting “; and”; and
- (c) after paragraph (g), inserting the following new paragraph—  
“(h) Tamavua.”.

*Regulation 6 amended*

4. Regulation 6 of the Principal Regulations is amended by—

- (a) after subregulation (1A), inserting the following new subregulation—  
“(1B) A company applying for a provisional licence in relation to regulation 4(1)(h) must hold the relevant permit, licence, certificate, approval or authorisation for business, construction or development required under any written law, as and when applicable.”; and
- (b) in subregulation (2), deleting “subregulations (1) and (1A)” and substituting “this regulation”.

*Regulation 7 amended*

5. Regulation 7 of the Principal Regulations is amended after subregulation (1B) by inserting the following new subregulation—

“(1C) Notwithstanding subregulation (1), the Minister shall, when considering an application in relation to regulation 4(1)(h), take into account that the company is to make a new investment in the development of an ICT park with the following levels of investment—

- (a) capital investment of \$10,000,000 to \$30,000,000; and

(b) capital investment above \$30,000,000.”.

*Regulation 13 amended*

6. Regulation 13(1) of the Principal Regulations is amended after paragraph (b) by inserting the following new paragraph—

“(c) From the first day of commercial operation of the ICT business in the ICT park or such other date as the Minister may specify, the ICT business in the ICT park approved and established in the region prescribed in regulation 4(1)(h) shall be exempt from tax on income derived from the ICT business in the ICT park in the following manner—

- (i) capital investment of \$10,000,000 to \$30,000,000, for a period of 20 consecutive fiscal years; and
- (ii) capital investment above \$30,000,000, for a period of 25 consecutive fiscal years.”.

Made this 3rd day of August 2021.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Economy

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