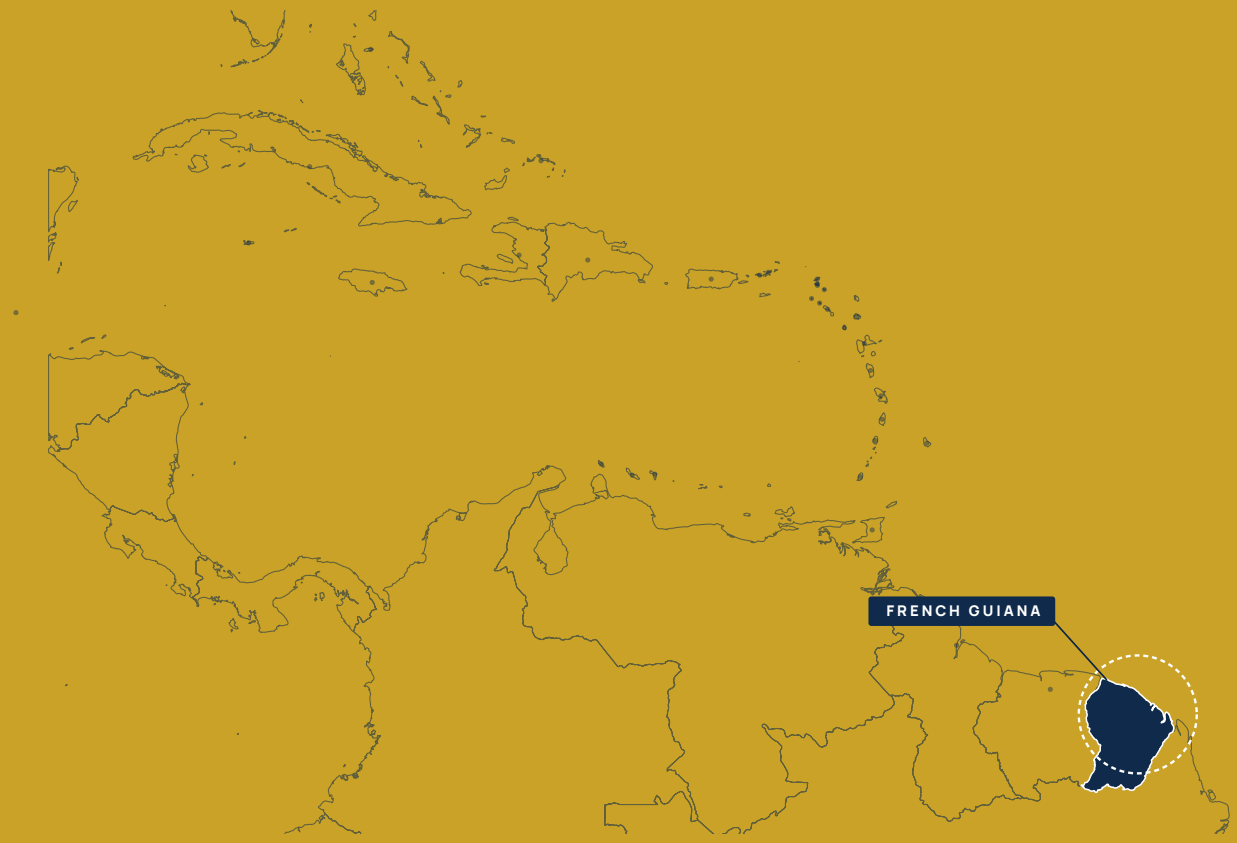


CTG BUDGET
€897.3 million
2026 primitive budget, adopted 18 December 2025

UNEMPLOYMENT
20.4%
Second quarter of 2026, ILO basis

FRENCH DEFICIT
5.0% of GDP
2027 target in the draft Finance Law

CARIBBEAN TAX SERVICE DESK · MAINLAND CARIBBEAN

French Guiana Budget Review 2026

What the 2026 Budget means for businesses and individuals

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FOREWORD

French Guiana has no national budget of its own. Its taxes are set in Paris through the annual Finance Law, while the Collectivité Territoriale de Guyane (CTG) adopts its own budget and sets the octroi de mer, which takes the place of VAT on goods.

The Finance Law for 2026 kept the main tax rates and the overseas reliefs, including the 40% income tax reduction and the enhanced ZFANG rate across the whole territory, and restored a leasing option for overseas investment for 2026. The draft Finance Law for 2027, presented on 1 October 2026, is still before Parliament. Locally, the CTG adopted a 2026 budget of €897.3 million, with lower investment than in 2025.

This review sets out the measures, their status and effective dates, and what they mean for each sector. It should be read with our French Guiana Doing Business Guide and Tax Guide.

French Guiana is served through Dawgen Global's Caribbean Service Desk, managed from our headquarters in Kingston, with tax matters handled by our Caribbean Tax Service Desk. We would be glad to help you work through the impact on your business.

Dr. Dawkins Brown, Ph.D., MCMI, ACFE

Executive Chairman, Dawgen Global

How to use this guide

This review summarises the 2026 Budget and what it means for businesses and individuals in French Guiana. It is general information, current to October 2026; measures may change as they pass into law. Our companion Doing Business and Tax Guides give the wider picture. Speak to us before you act.

OVERVIEW

01 Budget at a glance

As a single territorial collectivity of France, French Guiana's taxes are set by the French Parliament. This review covers the Finance Law for 2026 (law no. 2026-103 of 19 February 2026), the draft Finance Law for 2027 presented by the Government on 1 October 2026, and the CTG's 2026 budget, adopted in plenary in Cayenne on 18 December 2025.

CTG BUDGET
€897.3 million
€618.3m operating and €279.0m investment

FRENCH DEFICIT
5.0% of GDP
2027 target, from an expected 5.4% in 2026

OVERSEAS MISSION
€3.68 billion
Proposed State credits for 2027, up about 10%

TVA
Not applied
Unchanged; octroi de mer is charged on goods

INCOME TAX REDUCTION
40%
For residents, capped at €4,050, unchanged

ZFANG RELIEF
80%
Of profits up to €300,000, whole territory

Five key messages

- **Stable core rates.** Corporate tax, the 40% income tax reduction and the absence of TVA are unchanged.
- **Overseas reliefs kept.** LODEOM, ZFANG and the investment schemes continue; a leasing option returns for 2026.
- **Higher levies on savings and large groups.** The flat tax rose to 31.4% and the large-group surtax runs for a second year.
- **Less local investment.** The CTG's investment budget fell by €36.5 million against 2025.
- **2027 is still open.** The draft Finance Law is before Parliament; its measures are proposals only.

ECONOMY

02 Economic context

French Guiana's economy is growing, with rising employment and renewed space activity, but unemployment is high and rising.

UNEMPLOYMENT
20.4%
Q2 2026, ILO basis; 8.3% in France as a whole

INFLATION
1.5%
2025 average, helped by lower energy prices

SALARIED JOBS
76,400
Q2 2026, up 2.2% over the year

HOURS WORKED
+2.7%
Year to Q2 2026; −0.7% in France

BUSINESS CLIMATE
105.0
End-2025; long-term average 100

POPULATION
About 292,000
1 January 2025; young and growing

What drove 2025

IEDOM reports higher private employment and pay, private investment supported by large projects and the ramp-up of the Guiana Space Centre, and a mixed year for construction. Unemployment averaged 16.9% in 2025; the smoothed rate rose 3.3 points in the year to Q2 2026.

Tourism

Hotel nights fell 1.9% in the year to Q2 2026, as foreign visitors fell 19.7%. Occupancy was 58.1%.

Outlook

IEDOM described early-2026 prospects as generally favourable, supported by budget visibility, contained inflation and growing space activity. Risks include international uncertainty and constraints on the national budget.

The French context

French Guiana uses the euro, so interest rates follow the European Central Bank. The French Government plans a €54 billion effort in 2027 to reduce the national deficit; it forecasts growth of 0.5% in 2026 and 1.0% in 2027.

PUBLIC FINANCES

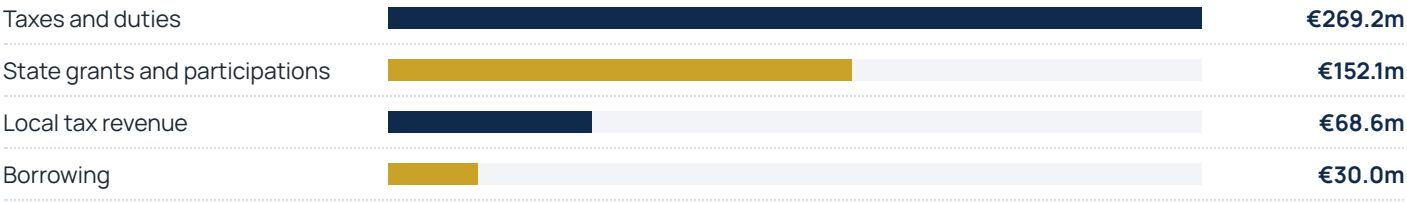
03 Fiscal framework

Two budgets matter: the French State budget, which sets taxes and funds the overseas mission, and the CTG budget, which combines regional and departmental functions.

France, general government	2025	2026	2027 draft
Deficit, % of GDP	—	5.4% expected	5.0% target
Public debt, % of GDP	115.7%	119.3%	121.7%
Real GDP growth	—	0.5%	1.0%

CTG, € million	2025 budget	2026 budget	Change
Operating	567.3	618.3	+51.0
Investment	315.5	279.0	−36.5
Total	882.8	897.3	+14.5

CTG main revenue lines, 2026, € million



Operating grants shown before the supplementary budget. Gold bars show grants and borrowing.

Supplementary budget

The supplementary budget, received by the prefecture on 6 July 2026, adds €61.3 million of real spending, €57.0 million of it investment, and moves €30 million of grants from the operating to the investment section. It adds no new borrowing.

BUSINESS TAX

04 Tax measures for businesses

The Finance Law for 2026 left the corporate tax rates unchanged. The changes for businesses concern large groups, holding companies, overseas investment and energy.

Measure	What changes	Effective	Who is affected
Large-group surtax	Exceptional contribution extended for a second year: 20.6% of corporate tax, 41.2% above €3 billion of turnover	Years ending from 31 Dec 2026	Groups with French turnover of €1.5bn or more
Holding company tax	20% tax on certain luxury and non-operating assets	Years ending from 31 Dec 2026	Family holding companies
Overseas investment credit	Leasing with a purchase option restored for companies in difficulty	Leases signed in 2026	Investing companies
LODEOM	New scales for employer charge exemptions; full relief up to set SMIC multiples by scheme	1 Jan 2026	Employers
CVAE	Capped at 0.28% of value added in 2026 and 2027; abolition by 2030	2026	Turnover over €500,000
IFER on solar plants	Rate rises 88%, from €8.51 to €16.05 per kW, for three years	1 Jan 2027	Plants commissioned before 2021

Unchanged

Corporate tax of 25%, or 15% on the first €42,500 for qualifying SMEs; ZFANG at the enhanced rate across the territory, 80% of profit up to €300,000; Girardin schemes to 2029; the specific tax on gold extracted.

Proposed for 2027

The draft renews the surtax for a third year at lower rates; the National Assembly deleted that article on 27 October 2026. The Government has said LODEOM and the overseas investment tax schemes will be kept.

INDIVIDUALS

05 Tax measures for individuals and households

Income tax bands were indexed for inflation and the 40% overseas reduction is unchanged. Savers pay more on investment income from 2026.

Income per share (2025 income)	Rate
Up to €11,600	0%
€11,601 to €29,579	11%
€29,580 to €84,577	30%
€84,578 to €181,917	41%
Above €181,917	45%

Bands rose by 0.9% for inflation. Residents of French Guiana reduce their tax by 40%, capped at €4,050 a household, and the reduction is reflected in the withholding rate. The minimum tax of 20% on very high incomes continues until the French deficit falls below 3% of GDP.

Proposed for 2027

The draft Finance Law indexes the bands again and contains no increase in income tax rates.

Measure	From
Flat tax on investment income: 31.4% (12.8% plus 18.6% social levies)	1 Jan 2026
Rents, property gains and life insurance stay at 17.2% social levies	1 Jan 2026
SMIC €12.02 an hour	1 Jan 2026
SMIC €12.31 an hour (€1,867.02 a month)	1 Jun 2026

Household costs

No TVA is charged, but goods bear the octroi de mer, and fuel a special consumption tax set by the CTG. Transfer duties on existing property stay at about 6%.

The Social Security Finance Law for 2027 was rejected by the National Assembly at first reading and goes to the Senate in November.

INDIRECT TAXES

06 Indirect taxes, customs and other revenue

TVA does not currently apply in French Guiana. The octroi de mer is the main tax on goods, and its future after 2027 is the key question.

Tax	Position	Status
TVA	Not applied to sales, services or imports in French Guiana (article 294-1 of the Tax Code)	Unchanged
Octroi de mer	On imports, including from mainland France and the EU, and on local production above the threshold. The CTG sets rates by product.	EU authorisation to 31 Dec 2027
Octroi de mer after 2027	The European Commission proposed on 10 September 2026 to extend the regime to 2030	Awaits EU Council approval
Fuel	Special consumption tax set by the CTG, in place of the national fuel excise	Rates set locally
Gold	Specific tax on gold extracted, at a per-kilogram rate set each year, plus mining royalties to the communes and the CTG	Annual rates
Alcohol and tobacco	Excise duties	Unchanged

Customs

Goods from outside the EU pay the EU common customs tariff, then octroi de mer and regional octroi de mer. Importers need an EORI number.

Services

Services are outside the octroi de mer and bear no TVA in French Guiana. Goods sent from mainland France are treated as exports for TVA.

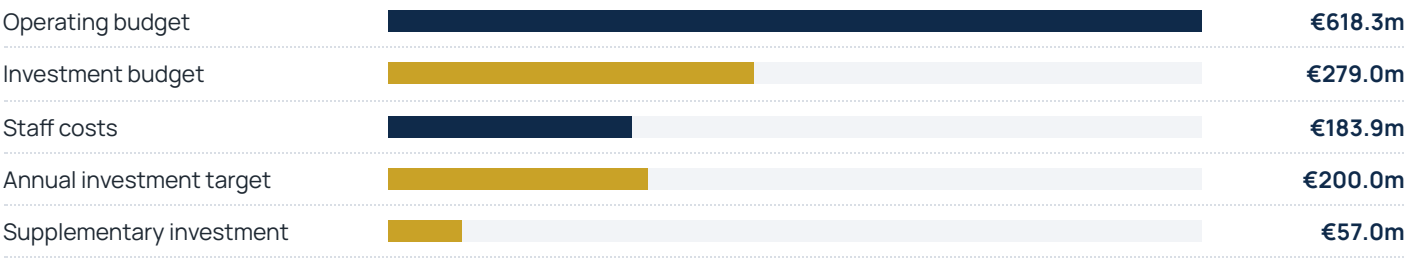
Taxes and duties are the CTG's largest revenue line, at €269.2 million in the 2026 budget.

SPENDING

07 Spending priorities and capital programme

The CTG's priorities are education, transport, roads, social support and health, for a young and growing population. Investment is lower in 2026.

CTG 2026 budget, € million



Gold bars show investment. The CTG aims for €200 million of investment a year, to be consolidated in the supplementary budget.

Priorities

Schools and colleges · Transport · Roads · Social support · Health

In 2025 the CTG spent €71.4 million on building and renovating schools. Income support is funded by the State, so it takes only a small share of the CTG budget.

State spending for the overseas

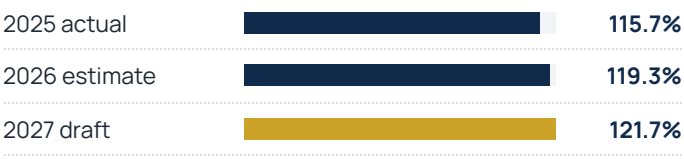
The draft Finance Law proposes €3.68 billion for the overseas mission in 2027, about 10% more than in 2026. About half compensates social charge exemptions such as LODEOM, and €730 million goes to improving living conditions.

DEBT

08 Debt, financing and fiscal rules

French public debt continues to rise. Local authorities may borrow only to invest, and the CTG relies heavily on State grants.

French public debt, % of GDP



Debt charges for all public bodies are projected to rise from 2.2% of GDP in 2025 to 3.7% in 2030.

Fiscal rules

France is under the EU excessive deficit procedure and aims to bring its deficit below 3% of GDP. The 2027 deficit target is 5.0%.

The CTG

- €30 million of borrowing in the 2026 budget, with none added in the supplementary budget
- State grants and participations of €152.1 million before the supplementary budget
- Long-term loans from public lenders, including the AFD, support its investment programme

Risks to watch

Rising unemployment, the cost of services for a fast-growing population, the end of the octroi de mer authorisation in 2027, and the effect of the 2027 Finance Law on State grants to local authorities.

The 2027 timetable

The National Assembly's finance committee rejected the draft on 9 October 2026, and the floor debate began on 13 October. The Assembly has until 17 November to decide at first reading, after which the Senate examines the text. If Parliament does not decide within the constitutional time, the Government may implement the draft by ordinance.

SECTOR IMPACT

09 What it means for your sector

Sector	What the Budget means
Space and related services	Renewed launch activity at the Guiana Space Centre supports suppliers, logistics and services. ZFANG at the enhanced rate applies to eligible SMEs.
Construction and real estate	Demand from a growing population, but lower CTG investment in 2026. Girardin schemes continue to 2029. Transfer duties about 6%.
Distribution and retail	No TVA; octroi de mer rates and the regime after 2027 are the key issue for pricing.
Mining	The gold tax and mining royalties are set each year; check the current per-kilogram rates.
Energy	IFER on solar plants built before 2021 rises 88% from January 2027, with no exemption for non-interconnected areas.
Financial services	Higher social levies on investment income from 2026.
Holding companies and groups	The 20% tax on luxury assets and the large-group surtax apply to years ending from 31 December 2026.
SMEs	15% corporate tax band unchanged; 80% ZFANG relief up to €300,000 for eligible businesses.
Employers generally	Update payroll for the new LODEOM scales and the June 2026 SMIC rise.

ACTION PLAN

10 Action points and key dates

Businesses

- [ ] Check LODEOM relief under the 2026 scales
- [ ] Confirm ZFANG eligibility before filing
- [ ] Sign 2026 leases to use the leasing option
- [ ] Model the IFER rise for solar assets
- [ ] Check octroi de mer rates on imports and production
- [ ] Track the 2027 Finance Law and octroi de mer

Individuals

- [ ] Review investment income at the 31.4% flat tax
- [ ] Check the 40% overseas reduction on your notice
- [ ] Update withholding rates for income changes

Date	What happens
18 December 2025	CTG 2026 budget adopted
1 January 2026	Flat tax 31.4%; new LODEOM scales
19 February 2026	Finance Law for 2026 enacted
1 June 2026	SMIC €12.31 an hour
6 July 2026	CTG supplementary budget received by the prefecture
17 November 2026	Assembly first-reading deadline for the 2027 draft
31 December 2026	First year-ends for surtax and holding tax
1 January 2027	IFER rise on solar plants
31 December 2027	Octroi de mer authorisation ends unless extended

Dates assume a calendar year-end.

YOUR PARTNER

11 How Dawgen Global helps

Our Caribbean Tax Service Desk, managed from Kingston, helps businesses and individuals in French Guiana turn the Finance Law and the CTG budget into a plan.

Budget impact assessment

Modelling the measures against your costs, prices, margins and tax position.

Tax planning and restructuring

Group and holding structures, dividends and investment timing.

Compliance updates and payroll changes

LODEOM scales, SMIC changes, DSN and octroi de mer declarations.

Incentives and concessions

ZFANG, Girardin schemes and the overseas investment credit.

Cash flow and pricing reviews

Forecasts, octroi de mer and pricing, and working capital.

Engagement with the tax authority

Rulings, claims, audits and correspondence with the DGFiP and Customs.

Start with a conversation

Tell us how the 2026 Budget affects your plans, and we will set out the steps for your situation. Some regulated services are performed by affiliated firms; we will advise you of the arrangements when you make a request. Fees are tailored to each client's circumstances and set out in an engagement letter. Email **frenchguiana@dawgen.com** or **info@dawgen.global**, or call (876) 926-5210.

Talk to the Caribbean Tax Service Desk about the 2026 Budget

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Key official sources

- Ministry of the Economy and Finance (economie.gouv.fr)
- Direction générale du Trésor (tresor.economie.gouv.fr)
- National Assembly (assemblee-nationale.fr)
- Légifrance (legifrance.gouv.fr)
- Direction générale des Finances publiques (impots.gouv.fr)
- Collectivité Territoriale de Guyane (ctguyane.fr)
- Customs and excise directorate (douane.gouv.fr)
- INSEE (insee.fr)
- IEDOM (iedom.fr)



This publication contains general information only, current to October 2026, and is not professional advice. Budget figures are estimates, and the draft Finance Law and Social Security Finance Law for 2027 were still before Parliament at the time of writing; their measures may change or be dropped before they become law. Official texts in French prevail. Confirm the current position with Dawgen Global or the relevant authority before acting. Some regulated services are performed by affiliated firms; we will advise you of the arrangements when you make a request.
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