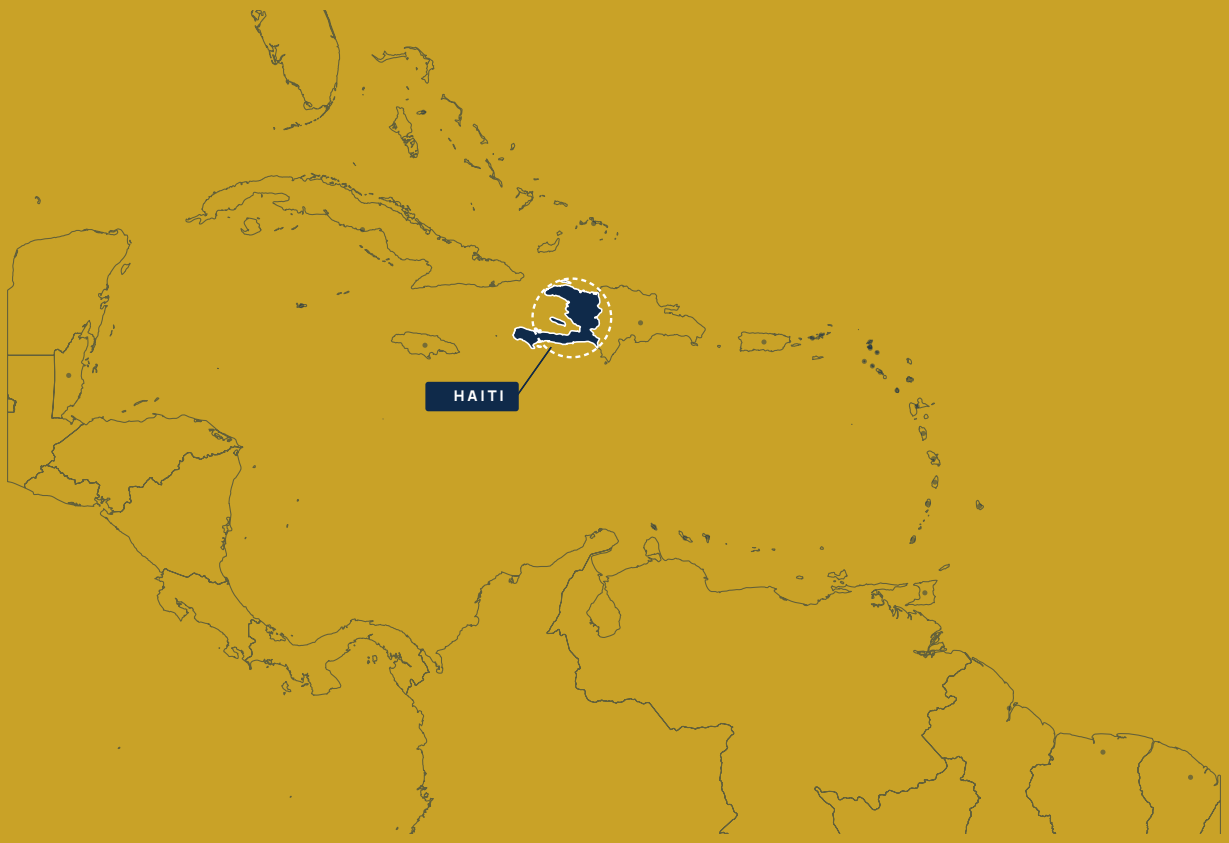


REVISED BUDGET
HTG 360.3 bn
2025–26, revised June 2026

DOMESTIC REVENUE
HTG 243.1 bn
Revised 2025–26 estimate

TAX BURDEN
4.4% of GDP
2026–27 framework target

CARIBBEAN TAX SERVICE DESK · GREATER ANTILLES

Haiti
Budget Review 2025–26

What the 2025–26 Budget and the 2026–27 framework mean for businesses and individuals

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FOREWORD

Haiti's public finances are small for the size of its economy and its needs. The 2025–26 Budget, revised in June 2026, puts security and elections first, and the 2026–27 framework looks to the new tax code to raise more revenue.

This review covers the budget for the fiscal year that ended on 30 September 2026, as revised by decree in June 2026, and the framework letter for 2026–27. No 2026–27 budget had been published by 30 October 2026. The main change for taxpayers is the new tax code, in force from 1 October 2026, with wider income tax bands, a turnover threshold for TCA and higher withholding on bonuses.

This review sets out the figures, the measures and their dates, and what they mean for each sector. It should be read with our Doing Business in Haiti guide and our Haiti Tax Guide.

Haiti is served by Dawgen Global's Caribbean Tax Service Desk, managed from our headquarters in Kingston. 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 2025–26 Budget and what it means for businesses and individuals in Haiti. 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

With the legislature not sitting, Haiti's budgets are set by decree in the Council of Ministers. The 2025–26 General Budget was decreed on 30 September 2025, and a revised budget was adopted on 2 June 2026. The Prime Minister issued the 2026–27 framework letter on 10 August 2026; no 2026–27 budget had been published by 30 October 2026.

REVISED BUDGET
HTG 360.3 bn
2025–26, up 4.3% on the initial HTG 345.5 billion

DOMESTIC REVENUE
HTG 243.1 bn
Taxes, customs and other domestic resources

GRANTS
HTG 70.1 bn
Budget support and project aid

FINANCING
HTG 47.1 bn
Domestic and external borrowing

CAPITAL SPENDING
HTG 130.0 bn
Programmes, projects and fixed assets

TAX BURDEN
4.4% of GDP
2026–27 target, from 4.3% in 2025–26

Five key messages

- **Security and elections first.** The revised budget and the 2026–27 framework make security, defence and elections the top priorities.
- **A new tax code.** In force from 1 October 2026, with implementing decisions to follow from the Minister of Economy and Finance.
- **Relief for earners.** Income tax now starts above HTG 360,000 a year, from HTG 60,000 under the 2005 scale.
- **More withholding.** Bonuses, allowances and overtime carry 15% withholding, from 10%.
- **No money printing.** The framework plans no central bank financing of the deficit from 2026–27.

ECONOMY

02 Economic context

Output has fallen for several years in a row, mainly because of insecurity. Inflation has eased from its peak, and the gourde has been stable.

REAL GDP
–1.7%
IMF projection for 2025–26, after –2.7% in 2024–25

INFLATION
17.5%
July 2026, year on year (IHSI), from 31.9% in September 2025

EXCHANGE RATE
About HTG 130
Per US dollar, broadly stable since late 2024

GROSS RESERVES
US$3.4 bn+
End-January 2026; over seven months of imports

REMITTANCES
11.2% of GDP
IMF projection for 2025–26

REVENUE
4.8% of GDP
Domestic revenue, 2024–25

Framework assumptions

The 2026–27 framework letter assumes real growth of about 0.2% in 2026–27 and 0.5% in the following two years, with end-year inflation easing from 17.3% in 2025–26 to 15.8%. It describes stabilisation rather than a strong recovery.

Security

Armed groups control much of the Port-au-Prince area and key roads. A UN-authorised Gang Suppression Force, renewed to 31 March 2027, is deploying in support of national authorities.

Outlook

The IMF expects growth to return towards its potential of about 1.5% only if security improves. It points to remittances, a current account surplus and higher reserves as sources of stability.

IMF engagement

A Staff-Monitored Program, which provides no financing, was extended to June 2027 after its third review in May 2026. Fuel prices rose on 2 April 2026 under a new automatic pricing mechanism.

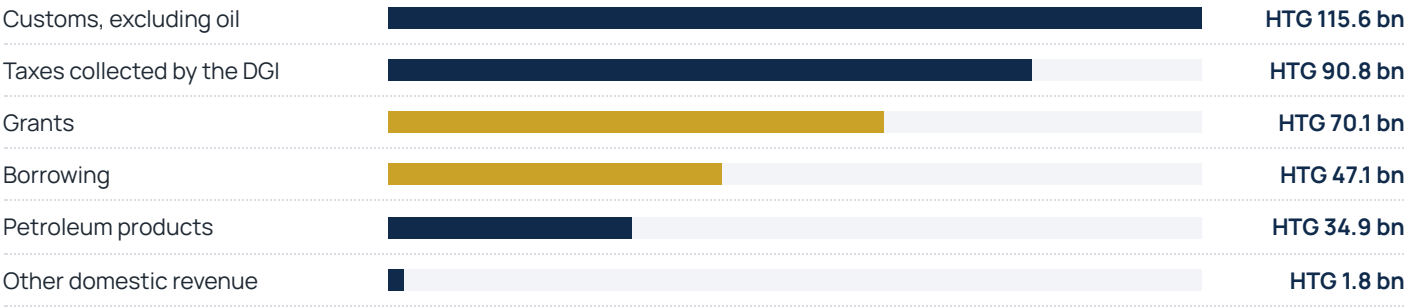
PUBLIC FINANCES

03 Fiscal framework

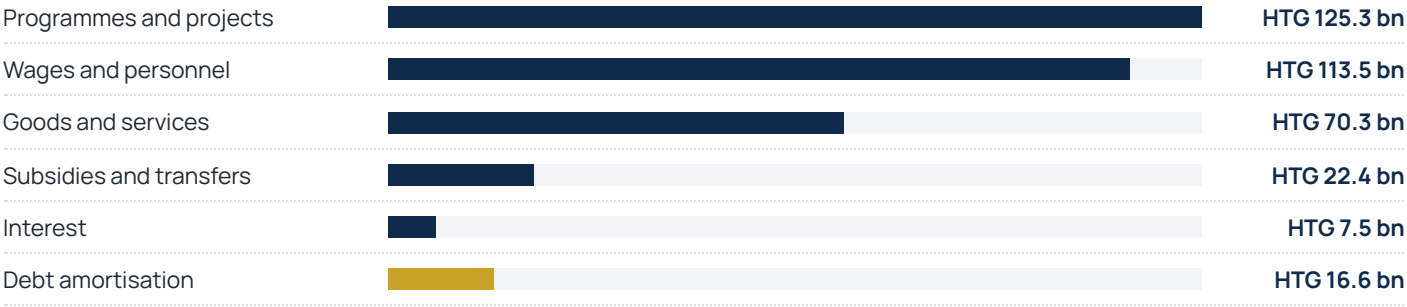
The revised 2025–26 budget balances resources and spending at HTG 360.3 billion. A third of resources comes from grants and borrowing.

HTG billion	2025–26 revised	Executed to 31 July 2026
Domestic revenue	243.1	181.9 (75%)
Current expenditure	213.7	151.3 (71%)
of which wages and personnel	113.5	87.7 (77%)
Programmes, projects and fixed assets	130.0	43.1 (33%)
Debt amortisation	16.6	11.4 (69%)
Total resources and spending	360.3	205.8 spent (57%)

Where the money comes from: resources, HTG 360.3 billion



Where it goes: spending, HTG 360.3 billion



Gold bars show grants, borrowing and debt repayment. Fixed assets add HTG 4.7 billion. Revenue was well on track by July; capital projects lagged, as in earlier years.

BUSINESS TAX

04 Tax measures for businesses

The new tax code, in force from 1 October 2026, is the main change for businesses. The corporate rate is unchanged, but the TCA threshold, withholding and administration all change.

Measure	What changes	Effective	Who is affected
New tax code	Decree published in Le Moniteur on 30 September 2026, replacing the 2022 code. The Minister of Economy and Finance will issue implementing decisions.	1 Oct 2026	All taxpayers
TCA threshold	Businesses with turnover below HTG 10 million a year do not charge TCA and cannot deduct input TCA	1 Oct 2026	Small businesses
Bonus and overtime withholding	Withholding on bonuses, allowances, overtime and the boni rises from 10% to 15%	1 Oct 2026	All employers
Related-party pricing	Arm's length pricing with documentation and declaration duties, following OECD practice	Under the new code	Groups and branches
Revenue systems	Linking of DGI and customs systems, a new Revenue Management System and digital filing	From 2026–27	All taxpayers
Customs relief	**Proposed:** customs duty exemptions on capital goods and raw materials	Not yet set	Manufacturers, investors

Unchanged

Corporate income tax of 30% of taxable profit; TCA at 10%; fiscal year 1 October to 30 September; ONA 6% and OFATMA 3% for each of employer and employee.

Confirm under the new code

Advance payments, minimum tax, withholding rates on dividends, interest and services, and filing dates follow the code and its implementing decisions. Check each one with the DGI before the first 2026–27 filings.

INDIVIDUALS

05 Tax measures for individuals and households

The income tax bands were widened for the first time since 2005. Earners keep more of their pay, but bonuses carry more withholding.

Taxable income a year (from 1 Oct 2026)	Rate
Up to HTG 360,000	0%
HTG 360,001 to 540,000	12%
HTG 540,001 to 1,080,000	18%
HTG 1,080,001 to 2,160,000	25%
Above HTG 2,160,000	30%

Under the 2005 scale, tax started above HTG 60,000 a year. The framework letter treats the revision as a revenue risk, to be offset by stronger withholding and other measures.

Other personal points

- Bonuses, allowances, overtime and the boni: 15% withholding
- Employees, including staff of NGOs and international organisations, are expected to file an annual return

Payroll contribution	Employee	Employer
ONA (pensions)	6%	6%
OFATMA sickness and maternity	3%	3%
OFATMA work injury	—	2–6%

Rates are unchanged. Daily minimum wages set by sector from May 2026 range from HTG 500 to HTG 1,000.

Household costs

Pump prices rose on 2 April 2026: gasoline by 29.5% and diesel by 37.1%. Prices now adjust automatically. Inflation remained at 17.5% in July 2026.

INDIRECT TAXES

06 Indirect taxes, customs and other revenue

Customs and petroleum revenue together provide almost two-thirds of domestic revenue. Most new measures target collection rather than rates.

Measure	What changes	Effective
TCA	10% standard rate unchanged; exports zero-rated; HTG 10 million turnover threshold	1 Oct 2026
Fuel pricing	Pump prices raised and an automatic adjustment mechanism introduced	2 Apr 2026
Customs concession	A ten-year concession for customs and border services, with anti-smuggling equipment	2026
Passport and residence fees	Additional charge on urgent passport issue and on new residence permits, under the revised budget	2025–26
Customs exemptions	**Proposed:** duty exemptions on capital goods and raw materials	Not yet set
Digital filing	Digital tax and customs procedures and DGI–customs interconnection	From 2026–27

Collection to July 2026

By 31 July 2026, 76% of the year's DGI revenue, 72% of customs revenue excluding oil and 78% of petroleum revenue had been collected.

Import costs

Haiti applies its own tariff, plus TCA, a verification fee, the local government levy and excise. Allow for disruption at Port-au-Prince.

SPENDING

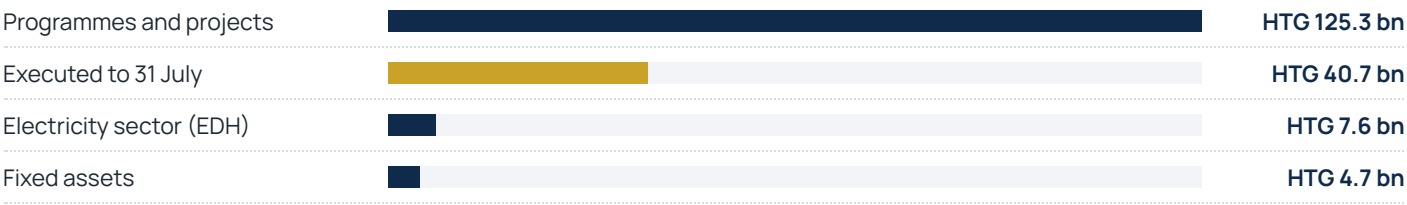
07 Spending priorities and capital programme

Security, defence and elections head the priorities. Much of the capital programme is funded by donors and has been slow to execute.

Priorities in the 2026–27 framework letter

Security and defence · Elections · Food security, health and education · Water and social protection · Economic recovery · Justice and governance · Tax and customs modernisation · Planning and spending efficiency

Capital and energy spending, 2025–26 revised



Security

The framework provides for recruitment to the national police (PNH) and the armed forces (FAd'H), and names higher security spending as a pressure on the budget.

Elections

The framework puts the cost of elections at about US$120 million, part funded by donors through a basket fund. Elections planned for 13 December 2026 were postponed in October 2026 with no new date set.

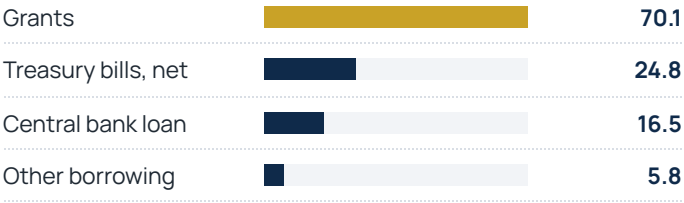
The framework letter asks for quarterly reporting by the Economic and Social Assistance Fund (FAES) on social programmes.

DEBT

08 Debt, financing and fiscal rules

Haiti's debt is low after earlier restructuring, but its revenue base is very small. The plan is to finance the budget without central bank money.

Financing 2025–26, HTG billion



The central bank loan line had not been drawn by July 2026. The IMF projects an overall deficit of about 0.9% of GDP for 2025–26.

Fiscal targets

Haiti has no legislated fiscal rule. Under the IMF Staff-Monitored Program, monetary financing of the deficit has been held at zero, and the framework keeps it there from 2026–27.

Debt position

The IMF describes public debt as low, following the 2024 restructuring of debt owed to Venezuela, but rates the risk of debt distress as elevated because revenue is so small. Interest takes only HTG 7.5 billion.

Risks to watch

- Revenue below forecast and the cost of the wider income tax bands
- Rising security spending
- Slow execution of the public investment programme
- Food and energy prices and climate shocks
- Uncertainty over US immigration status for Haitians abroad, which affects remittances

SECTOR IMPACT

09 What it means for your sector

Sector	What the Budget and new code mean
Apparel and free zones	US HOPE/HELP preferences were restored in early 2026. Proposed duty relief on capital goods and raw materials would help exporters. Check free zone benefits under the new code.
Trade and distribution	Customs is the largest revenue source and the target of the concession and anti-smuggling measures. Expect closer checks on valuation.
Energy and fuel	Automatic fuel pricing since April 2026. The budget transfers HTG 7.6 billion to the electricity utility.
Financial services and remittances	Remittances are about 11% of GDP, despite a 1% US tax on cash remittances. Digital filing raises reporting demands.
Telecommunications	Excise and regulatory charges continue; digital filing increases data demands.
Construction	Donor-funded projects dominate the capital programme; payment timing depends on execution.
NGOs and international bodies	Staff are expected to file annual returns. Apply 15% withholding to bonuses and allowances.
SMEs	Below HTG 10 million turnover, no TCA is charged and none is recovered. Review pricing and registration.
Employers generally	Update payroll for the new bands from October 2026, the 15% withholding and the boni in December.

ACTION PLAN

10 Action points and key dates

Businesses

- [ ] Map each obligation to the new code
- [ ] Check TCA registration against the HTG 10 million threshold
- [ ] Apply 15% withholding to bonuses and overtime
- [ ] Watch for implementing decisions and the 2026–27 budget
- [ ] Review related-party pricing documentation
- [ ] Plan the 2025–26 annual return and accounts

Individuals

- [ ] Check payroll applies the new income tax bands
- [ ] File the 2025–26 annual return
- [ ] Keep a valid NIF and tax clearance

Date	What happens
30 September 2025	2025–26 General Budget decreed
2 April 2026	Fuel price rise and automatic pricing
May 2026	New daily minimum wages by sector
2 June 2026	Revised budget, HTG 360.3 billion
10 August 2026	2026–27 framework letter
30 September 2026	Fiscal year ends; new code published
1 October 2026	New code: bands, TCA threshold, 15% withholding
15th of each month	Withholding and TCA returns
24–31 December 2026	Boni paid, with 15% withholding
June 2027	IMF Staff-Monitored Program ends

Confirm 2026–27 filing dates with the DGI.

YOUR PARTNER

11 How Dawgen Global helps

Our Caribbean Tax Service Desk, managed from Kingston, helps businesses and individuals turn the budget and the new code into a plan.

Budget impact assessment

Modelling the new code and budget measures against your costs, prices and tax.

Tax planning and restructuring

Structure, branches, dividends and related-party pricing under the new code.

Compliance updates and payroll changes

New bands, 15% withholding, TCA registration and monthly filings.

Incentives and concessions

Investment Code, free zone and customs relief applications.

Cash flow and pricing reviews

Forecasts, fuel and import costs, and TCA pricing.

Engagement with the tax authority

DGI audits, claims, clearance certificates and customs reviews.

Start with a conversation

Tell us how the budget and the new code affect 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 **haiti@dawgen.com** or **info@dawgen.global**, or call (876) 926-5210.

Talk to the Caribbean Tax Service Desk about the 2025–26 Budget

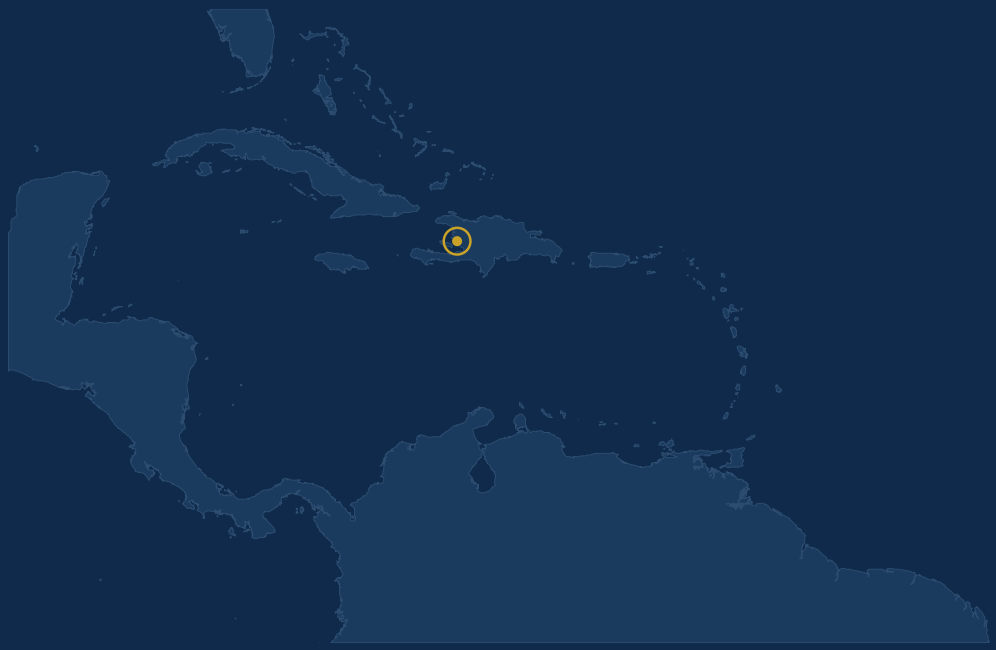
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Key official sources

- Ministère de l'Économie et des Finances (mef.gouv.ht)
- Direction Générale du Budget (budget.gouv.ht)
- Direction Générale des Impôts (dgi.gouv.ht)
- Administration Générale des Douanes (douane.gouv.ht)
- Banque de la République d'Haïti (brh.ht)
- Institut Haïtien de Statistique et d'Informatique (ihsi.gouv.ht)
- Ministère de la Planification et de la Coopération Externe (mpce.gouv.ht)
- International Monetary Fund (imf.org)



This publication contains general information only, current to October 2026, and is not professional advice. Budget figures are estimates, the 2026–27 budget had not been published at the time of writing, and the new tax code is being completed by implementing decisions; 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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