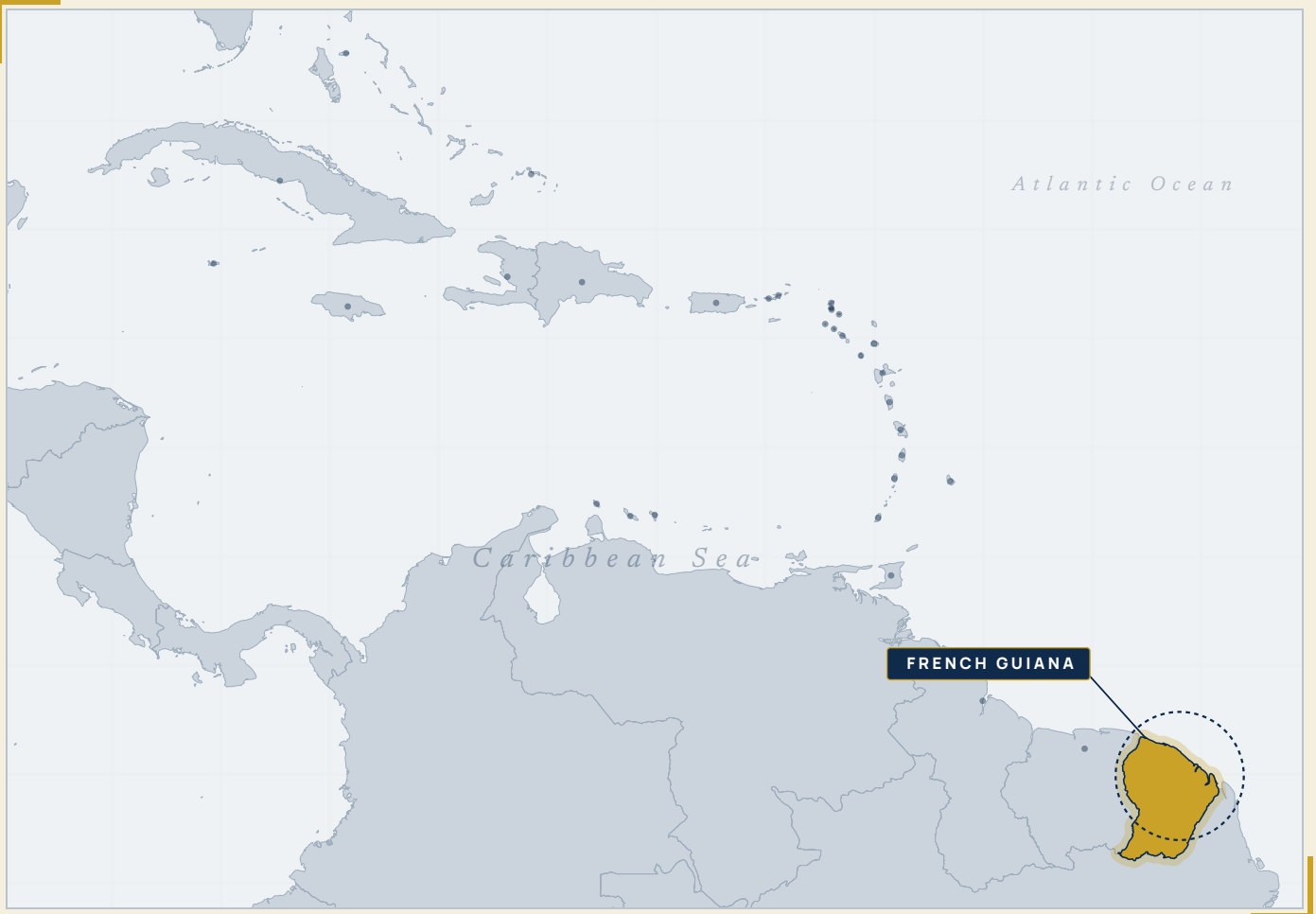




CARIBBEAN TAX SERVICE DESK · MAINLAND CARIBBEAN

French Guiana

Tax Guide

A guide to corporate, personal and indirect taxes in French Guiana

CONTENTS

01	Investment basics	3
02	Corporate taxation	4
03	Corporate taxation (continued)	5
04	Withholding taxes and tax treaties	6
05	Anti-avoidance and international rules	7
06	Compliance for corporations	8
07	Other taxes on corporations	9
08	Personal taxation	10
09	Personal taxation (continued)	11
10	Compliance for individuals	12
11	Octroi de mer and customs	13
12	Tax calendar and administration	14
13	How Dawgen Global helps	15

FOREWORD

French Guiana applies French tax law in full, with overseas adjustments that change the picture for investors: no VAT, the octroi de mer on goods, and some of France's strongest tax and social charge reliefs.

As a French overseas collectivity and EU outermost region, French Guiana shares the French Tax Code, the euro and France's treaty network. Its tax system differs from mainland France in important ways: VAT does not apply, goods bear the octroi de mer, residents receive a 40% income tax reduction, and the ZFANG zone and LODEOM exemptions reduce profit tax and payroll costs.

This guide explains the main taxes on companies and individuals in plain language, current to October 2026 and reflecting the Finance Law for 2026 and the 2027 draft Finance Law. It is written for investors, finance teams and individuals with interests in French Guiana.

Tax matters are handled by Dawgen Global's Caribbean Tax Service Desk, managed from Kingston. We would be glad to help you plan, comply and resolve issues with confidence.

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

Executive Chairman, Dawgen Global

How to use this guide

This guide summarises the main taxes that apply to companies and individuals in French Guiana. It is general information, current to October 2026, and is not a substitute for advice on your circumstances. Rates and rules change; speak to us before you act. Our companion Doing Business guide covers set-up, employment and regulation.

FOUNDATIONS

01 Investment basics

French Guiana uses the euro, has no exchange controls and applies the French Tax Code with overseas adaptations. Taxes are administered by the public finances directorate (DGFIP) and customs.

CORPORATE INCOME TAX**25% / 15%**

15% on the first €42,500 of profit for qualifying SMEs

VAT (TVA)**Not applied**

Octroi de mer is charged on goods instead

PERSONAL INCOME TAX**0% to 45%**

40% overseas reduction, capped at €4,050

DIVIDEND WITHHOLDING**25% / 12.8%**

Non-resident companies / individuals, before treaty relief

ZFANG RELIEF**80%**

Of profits up to €300,000 a year for eligible SMEs

FLAT TAX ON INVESTMENT INCOME**31.4%**

12.8% income tax plus 18.6% social levies

Currency and foreign exchange

The euro is the currency. There are no exchange controls: profits, dividends and capital move freely, subject to anti-money laundering checks and the declaration of cash of €10,000 or more carried across borders.

Accounting and audit

Companies keep accounts under French GAAP (the PCG). An SA must appoint a statutory auditor; an SAS or SARL needs one above size thresholds set by the Commercial Code. Annual accounts are filed with the commercial court registry in Cayenne after approval.

Principal business entities

SAS or SASU

SARL or EURL

SA

Branch (succursale)

Partnership (SNC)

Sole trader

The SAS, SARL and SA pay corporate tax. Partnerships and single-member SARLs owned by an individual are transparent unless they elect for corporate tax.

The tax system

The DGFIP administers corporate, income, local and registration taxes. Customs collects duties, excise and the octroi de mer, whose rates are set by the Collectivité Territoriale de Guyane (CTG).

BUSINESS TAX

02 Corporate taxation

France taxes companies on a territorial basis: profits of businesses operated in France, including French Guiana, are taxed, and profits of foreign establishments generally are not.

Residence and basis

Companies registered in France are liable to corporate tax (IS). A foreign company is taxed on profits of a permanent establishment in French Guiana at the same rates as a local company.

Taxable income

- ◆ Accounting profit adjusted under the Tax Code
- ◆ Expenses deductible if incurred in the interest of the business and properly supported
- ◆ Depreciation on a straight-line basis, with declining-balance for some assets
- ◆ Not deductible: corporate tax itself, fines, and most luxury and excessive expenses

Taxpayer	Rate
Standard rate	25%
SMEs with turnover under €10 million, fully paid-up capital, at least 75% held by individuals	15% on the first €42,500; 25% above
Social contribution	3.3% of corporate tax above €763,000, for larger companies
Qualifying IP income (IP box)	10%
ZFANG companies	80% of profits exempt, up to €300,000 a year

Surtax for large groups

The Finance Law for 2026 extended for one more year the exceptional contribution on the largest companies, for turnover above €1.5 billion. It adds 20.6% of the corporate tax charge, or 41.2% where turnover exceeds €3 billion. The 2027 draft Finance Law proposes a third, reduced year. There is no minimum tax for other companies.

ZFANG in brief

The whole of French Guiana qualifies for the enhanced ZFANG rate. Eligible SMEs, with fewer than 250 staff and turnover under €50 million in eligible sectors, deduct 80% of profits up to €300,000 a year and receive relief from CFE and land tax, within EU state aid limits.

BUSINESS TAX

03 Corporate taxation (continued)

Dividends

Dividends received are taxable unless the participation exemption applies. Under it, a company holding at least 5% of the payer for two years is taxed on only a 5% share of costs, or 1% within a tax group.

Capital gains

Gains are generally taxed as ordinary profit at 25%. Gains on qualifying participations held for two years are exempt, apart from a 12% share of costs that is taxed.

Losses

Losses carry forward without time limit. The offset is unlimited up to €1 million of profit and 50% of profit above that. A one-year carry-back, capped at €1 million, gives a tax credit refundable after five years.

Foreign tax credit

Foreign tax withheld on income taxable in France is credited under the treaties, up to the French tax on that income. Without a treaty, it is generally deductible as an expense.

Holding companies and groups

There is no special holding regime beyond the participation exemption. A parent holding at least 95% of French subsidiaries may form a tax group, offsetting profits and losses. A tax on non-productive assets of passive family holding companies applies from years ending 31 December 2026.

Tax incentives in brief

Incentive	Main benefit
ZFANG	80% profit relief, plus CFE and land tax relief
Girardin industriel	Investor tax reduction for productive overseas investment, extended to 2029
Overseas investment credit	Tax credit or deduction for productive investment by local companies
Research tax credit	Credit for eligible research costs, at an enhanced rate for research carried out overseas
LODEOM	Employer social charge exemptions

CROSS-BORDER PAYMENTS

04 Withholding taxes and tax treaties

French withholding rates apply to payments from French Guiana to non-residents. The payer deducts the tax and pays it to the DGFIP, generally by the 15th of the following month.

Payment	Resident	Non-resident company	Non-resident individual	Treaty / EU
Dividends	12.8% advance levy (individuals)	25%	12.8%	Reduced under many treaties; 0% under the EU directive
Interest	12.8% advance levy (individuals)	Generally nil		—
Royalties	None	25%		Reduced under many treaties; 0% under the EU directive
Service fees	None	25% on fees for services used in France		Usually 0% without a permanent establishment
Branch profits	None	25% on profits deemed distributed	—	Exempt for EU companies; treaties may reduce

A 75% rate applies to most payments to non-cooperative states and territories. Social levies of 18.6% are added for residents on dividends and interest.

Tax treaties

France has more than 100 income tax treaties, which generally cover the overseas departments, including French Guiana. In the Americas they include Argentina, Bolivia, Brazil, Canada, Chile, Ecuador, Jamaica, Mexico, Panama, Trinidad and Tobago, the United States and Venezuela.

Information exchange agreements

France has exchange of information agreements with many Caribbean jurisdictions and applies the multilateral convention on administrative assistance. There is no CARICOM-style regional treaty for French Guiana.

Claiming treaty rates

The payer may apply a treaty rate at source when it holds the recipient's residence certificate on the DGFIP forms before payment. Otherwise the domestic rate applies and the recipient claims a refund.

INTERNATIONAL RULES

05 Anti-avoidance and international rules

French and EU anti-avoidance rules apply in full in French Guiana, including the EU anti-tax avoidance directive and the global minimum tax.

Transfer pricing

Transactions with related parties abroad must be at arm's length. Entities with turnover or gross assets of €150 million or more, or in such a group, keep a master file and local file; those of €50 million or more file an annual transfer pricing return. Missing documentation attracts a penalty of at least €50,000. Advance pricing agreements are available.

Interest limits

Net borrowing costs are deductible up to the higher of €3 million or 30% of tax EBITDA. Stricter limits apply to thinly capitalised companies, and interest to related lenders is capped at a market rate.

CFC rules

Profits of controlled entities in low-tax countries may be taxed in France, with an exception for genuine activities within the EU.

General anti-avoidance

The DGFIP may disregard arrangements whose sole or main purpose is tax avoidance. Anti-hybrid rules also apply.

Economic substance

There is no separate substance regime, but treaty and EU directive benefits are denied to artificial structures.

Pillar Two

France applies the 15% global minimum tax, including a domestic top-up tax, to groups with consolidated revenue of €750 million or more. Filing deadlines run from 2026.

Information exchange

- ◆ **FATCA:** Model 1 agreement with the United States
- ◆ **CRS:** automatic exchange since 2017
- ◆ **Country-by-country reports:** groups of €750 million or more
- ◆ **Disclosure:** reportable cross-border arrangements under DAC6

CORPORATE COMPLIANCE

06 Compliance for corporations

Companies file and pay electronically through their professional account on impots.gouv.fr.

Tax year and returns

Tax is assessed on the financial year, normally twelve months and often the calendar year. Each company files its own return, unless it heads a tax group, which files a group return.

1

Quarterly instalments

A quarter of the previous year's tax each time, where it exceeded €3,000.

15 MAR, JUN, SEP, DEC

2

Annual return

Form 2065 with the tax schedules; for a December year-end, in May.

MAY

3

Balance of tax

Three months and fifteen days after year-end.

15 MAY

Penalties and interest

Late payment interest runs at 0.20% a month. Late filing adds a 10% surcharge, rising to 40% after formal notice; deliberate failures carry 40% and fraud 80%.

Audits, records and rulings

The DGFIP can generally reassess within three years after the year concerned, with longer periods in some cases. Keep accounting records for six years and supporting documents for ten. Taxpayers may request formal rulings (rescrits), which bind the DGFIP.

Objections and appeals

File a claim with the DGFIP within the time limit. Unresolved disputes go to the administrative court of French Guiana, then the Bordeaux administrative court of appeal and the Conseil d'État. Some disputes may first go to an advisory commission.

Practical points

Activate the professional account early, as all filings and payments are online. Check ZFANG eligibility before filing, since relief is claimed in the return. Reconcile payroll, octroi de mer and customs filings with the accounts.

BEYOND INCOME TAX

07 Other taxes on corporations

Tax	Rate and base	Who pays
Social contributions	About 40–45% of gross pay before relief; LODEOM exemptions reduce this sharply	Employer, plus employee shares
Other payroll levies	Apprenticeship, training and housing levies by headcount; payroll tax (taxe sur les salaires) for some employers, at overseas rates	Employers
CFE	Property-based local business tax, rates set by the communes	Businesses with premises
CVAE	Up to 0.28% of value added in 2026 and 2027, falling to nil by 2030	Turnover above €500,000
Land tax	Annual taxe foncière on property, set locally	Owner
Transfer duties	Registration duties at combined local and State rates, about 6% on existing property	Usually the buyer
Share transfers	0.1% (SA and SAS); 3% after an allowance (SARL); 5% for property companies	Buyer
Capital duty	None; fixed duties on some formation acts	—
C3S	0.16% of turnover above €19 million	Large companies
Octroi de mer	On imports and on local production above the threshold	Importers, producers
Mining taxes	Tax on gold extracted and mining royalties, per kilogram	Gold mining operators

Gold operators pay the specific gold tax on the net mass extracted in the previous year, at a per-kilogram rate set each year with a higher rate for large companies; some environmental spending is deductible. Mining royalties go to communes and the CTG.

INDIVIDUALS

08 Personal taxation

Residents of France, including French Guiana, pay income tax on worldwide income; non-residents pay on French-source income.

Basis of taxation

- ◆ **Resident:** worldwide income, subject to the treaties
- ◆ **Non-resident:** French-source income only, with minimum rates of 20% and 30%
- ◆ No domicile or remittance basis

Residence tests

An individual is resident if any one applies: the home or main place of stay is in France; the main professional activity is carried on in France; or the centre of economic interests is in France.

Filing status

Married couples and civil partners file jointly. The family quotient divides income into shares by household size, with a cap on the benefit of each extra share.

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%

Overseas reduction

Residents of French Guiana reduce their income tax by 40%, capped at €4,050 a household.

Taxable income

Salaries, business and professional profits, rents, pensions and investment income. Dividends and interest bear the 12.8% flat rate, unless the household opts for the scale.

High incomes

A 3% to 4% contribution applies above €250,000 (single) or €500,000 (couple), with a differential contribution ensuring an average rate of at least 20%.

INDIVIDUALS

09 Personal taxation (continued)

Capital gains

Gains on securities bear the 31.4% flat tax. Gains on property bear 19% income tax plus social levies, reduced with years of ownership, with an extra charge on large gains. The main home is exempt.

Deductions and reliefs

- ◆ Contributions to retirement savings plans (PER), within limits
- ◆ Tax reductions for donations, home employment and childcare
- ◆ Girardin and other overseas investment reductions, within the overall cap on tax benefits
- ◆ Actual employment expenses instead of the standard 10% deduction

Employment benefits

Benefits in kind such as cars and housing are taxable at URSSAF scales or actual value. Staff recruited from abroad may qualify for the impatriate regime, which exempts part of their pay for a limited period.

Tax	Position for individuals
Social contributions (employee)	About 20–23% of gross pay, including CSG and CRDS
Social levies on investment income	18.6%; 17.2% on rents and property gains
Transfer duties	About 6% on existing property purchases
Land tax	Annual taxe foncière on property owned
Housing tax	On second homes only
Inheritance and gift tax	5% to 45% for children after a €100,000 allowance per parent; spouses exempt
Real estate wealth tax (IFI)	0.5% to 1.5% where net property exceeds €1.3 million
Capital acquisitions tax	None

Self-employed persons pay social contributions on their own profits through URSSAF.

INDIVIDUAL COMPLIANCE

10 Compliance for individuals

Income tax is withheld at source monthly, and every household files an annual return in spring.

Employees and withholding

The tax year is the calendar year. Employers withhold income tax at the rate notified by the DGFIP, together with social contributions, and pay both through the monthly DSN return. The 40% overseas reduction is reflected in the withholding rate.

Annual returns

When	What
April to early June	Online return for the prior year; in 2026, by 4 June for French Guiana
Monthly or quarterly	Instalments on business, rental and other income not taxed at source
Late summer	Assessment notice and balance due, or refund

Online filing is required where the home has internet access. Late filing attracts a 10% surcharge and late payment interest.

Non-residents and expatriates

- ◆ Pay for work done in French Guiana is generally taxable in France from the first day
- ◆ New residents file a return for their year of arrival
- ◆ Non-residents are taxed on French income at a minimum rate unless they prove a lower average rate
- ◆ Treaties may exempt short assignments by residents of treaty countries
- ◆ Foreign employers without a French establishment can register to operate withholding
- ◆ Non-EU staff also need a work authorisation and residence permit

Personal tax account

Each taxpayer has a personal account on impots.gouv.fr for returns, withholding rates, payments and messages to the tax office.

INDIRECT TAXES

11 Octroi de mer and customs

VAT (TVA) does not currently apply in French Guiana under article 294-1 of the Tax Code. Goods bear the octroi de mer instead.

Tax	Applies to
TVA	Not applied to sales, services or imports in French Guiana
Octroi de mer	Goods imported, including from mainland France and the EU, and goods produced locally
Regional octroi de mer	Additional charge on the same goods
Rates	Set by the CTG by product, within EU- authorised limits
Exemptions	Local production may be exempt or taxed at lower rates; some inputs for local businesses are exempt

Input tax recovery

Liable producers deduct octroi de mer paid on inputs for taxable production. Importers who resell cannot deduct, so the tax is a cost built into prices.

Services and digital supplies

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

Customs and excise

Non-EU goods pay EU customs duty under the common tariff. Fuel bears a special consumption tax set by the CTG, and alcohol and tobacco bear excise duties. Importers need an EORI number.

Registration and returns

On imports, octroi de mer is declared and paid to customs with the import declaration. Local producers above the turnover threshold register with customs and file periodic declarations; smaller producers are outside the internal charge.

EU authorisation

The octroi de mer derogation is authorised by the EU Council until the end of 2027. In September 2026 the European Commission proposed extending it to 2030, subject to Council approval.

ADMINISTRATION

12 Tax calendar and administration

Main tax laws

General Tax Code (CGI) and its annexes; Book of Tax Procedures (LPF); Customs Code; Code of taxes on goods and services; Social Security Code; the 2004 octroi de mer law; the annual finance laws and social security financing laws.

Authorities

The DGFIP, through its regional directorate in French Guiana, administers direct and registration taxes; customs handles octroi de mer and excise; URSSAF collects social contributions. Disputes go to the administrative court of French Guiana.

Recent and upcoming changes

- ◆ **Finance Law 2026:** tax bands indexed by 0.9%; large-group surtax extended; CVAE phase-out to 2030; holding company tax; overseas schemes kept
- ◆ **Social security law 2026:** flat tax raised to 31.4%
- ◆ **2027 draft Finance Law:** presented on 1 October 2026 and before Parliament; reduced third year of the surtax; LODEOM and the overseas investment tax schemes to be kept

When	What
5th or 15th monthly	DSN payroll return; social contributions and income tax withheld
15th monthly	Withholding tax on payments to non-residents
Before 1 March	Gold tax declaration to the mines service
15 March, June, September, December	Corporate tax instalments
May	Corporate tax and CVAE returns; balance of corporate tax (15 May)
Late May or early June	Individual income tax returns
15 June, 15 September	CVAE instalments
September to October	Income tax balances and land tax
15 December	CFE local business tax

Dates assume a December year-end. The DGFIP publishes the exact dates each year, and online filers often receive a short extension.

YOUR PARTNER

13 How Dawgen Global helps

Our Caribbean Tax Service Desk, managed from Kingston, supports companies and individuals with French Guiana taxes, from set-up to dispute.

Tax compliance

Corporate and personal returns, instalments, CFE and CVAE, and professional account management.

Corporate tax advisory

Structuring, losses, participation exemption, tax groups and transactions.

International tax and transfer pricing

Treaty claims, withholding tax, documentation and Pillar Two reviews.

Indirect taxes (octroi de mer and customs)

Octroi de mer registration and declarations, excise and customs reviews.

Payroll and employment taxes

DSN, income tax withholding, LODEOM exemptions and benefit reviews.

Tax disputes and authority engagement

Tax audits, claims, ruling requests and settlement of arrears.

Incentives and investment planning

ZFANG, Girardin and overseas investment credit assessments.

Private client and expatriate tax

Residence, the overseas reduction, property, estates and assignees.

Tax technology and reporting

Tax calendars, provisions, data and reporting processes.

Start with a conversation

Tell us about your plans or your tax question in French Guiana, and we will set out the steps and timeline 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 French Guiana

Contact

frenchguiana@dawgen.com

Dawgen Global, Dawgen Towers
47-49 Trinidad Terrace, Kingston 5, Jamaica
(876) 926-5210 · (876) 630-2011
(876) 929-3670 · (876) 929-3870
US toll free 855-354-2447
info@dawgen.global · dawgen.global

Key official sources

- Public finances directorate (impots.gouv.fr)
- Official tax doctrine, BOFiP (bofip.impots.gouv.fr)
- Customs and excise directorate (douane.gouv.fr)
- URSSAF (urssaf.fr)
- Collectivité Territoriale de Guyane (ctguyane.fr)
- Légifrance, official legal texts (legifrance.gouv.fr)
- Ministry of the Economy and Finance (economie.gouv.fr)
- IEDOM (iedom.fr)

