



CARIBBEAN TAX SERVICE DESK · GREATER ANTILLES

# Haiti

## *Tax Guide*

*A guide to corporate, personal and indirect taxes in Haiti*

**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 | TCA and customs                        | 13 |
| 12 | Tax calendar and administration        | 14 |
| 13 | How Dawgen Global helps                | 15 |

**FOREWORD**

Haiti began a new chapter in its tax system on 1 October 2026, when a new Code fiscal took effect at the start of the fiscal year. For investors and employers, the detail now matters more than ever.

Haiti taxes business profits, turnover, payroll, property and imports through a civil-law system administered by the Direction Générale des Impôts and the customs administration. The new code widens the personal income tax bands, sets a turnover threshold for the TCA and raises withholding on bonuses, while implementing decisions from the Ministry of Economy and Finance continue to fill in the detail.

This guide explains the main taxes on companies and individuals in plain language, current to October 2026. It is written for investors, finance teams and individuals with interests in Haiti, and should be read with our Doing Business in Haiti guide.

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 Haiti. 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

Haiti has a floating currency, a liberal foreign exchange regime and a fiscal year from 1 October to 30 September. Domestic taxes are administered by the Direction Générale des Impôts (DGI).

**CORPORATE INCOME TAX****30%**

On taxable profit; simplified regime for small businesses

**TURNOVER TAX (TCA)****10%**

Franchise below HTG 10 million turnover a year

**PERSONAL INCOME TAX****0% to 30%**

First HTG 360,000 a year tax-free from 1 October 2026

**BONUS AND OVERTIME WITHHOLDING****15%**

Raised from 10% on 1 October 2026

**SOCIAL CONTRIBUTIONS****ONA 6% / OFATMA 3%**

Each paid by employer and employee; work injury cover extra

**NEW CODE FISCAL****1 October 2026**

Decree published in Le Moniteur on 30 September 2026

## Currency and foreign exchange

The Haitian gourde (HTG) floats against a daily reference rate set by the Banque de la République d'Haïti (BRH), and the US dollar is widely used. Profits and capital may be transferred abroad once taxes are paid.

## Accounting and audit

Companies keep accounts that support the DGI return, under standards recognised by the national accountancy body (OCPAH). Larger taxpayers, regulated entities and companies with lenders usually need audited financial statements, which accompany the annual return.

## Principal business entities

Société anonyme (SA)

Branch of a foreign company

Société en nom collectif

Société en commandite

Sole proprietorship

Cooperative

Partners and sole proprietors are taxed personally on their share of profits.

## The tax system

Income tax, TCA, withholding, the patente and registration duties are administered by the DGI, which also collects property tax (CFPB) for the communes. Customs duties are collected by the Administration Générale des Douanes (AGD).

## BUSINESS TAX

## 02 Corporate taxation

Resident companies are taxed on worldwide income; non-resident companies are taxed on Haitian-source income, including the profits of a branch.

### Residence and basis

A company formed under Haitian law, or with its head office or effective management in Haiti, is generally resident. A branch of a foreign company is taxed on its Haitian profits at the corporate rate.

### Taxable income

- ◆ Business profits, investment income, rents and royalties, and gains on business assets
- ◆ Expenses deductible when incurred to earn income and supported by proper invoices
- ◆ Depreciation at the rates set by the code, in place of book depreciation
- ◆ Donations to recognised institutions deductible within a limit
- ◆ Income tax, fines and penalties not deductible

| Taxpayer                                                 | Treatment                                 |
|----------------------------------------------------------|-------------------------------------------|
| <b>Companies (sociétés) and branches</b>                 | 30% of taxable profit                     |
| <b>Small businesses below the code's turnover limits</b> | Simplified regime, taxed on turnover      |
| <b>Cooperatives</b>                                      | Reduced rate or exemption, by type        |
| <b>Approved Investment Code projects</b>                 | Time-limited exemption or reduction       |
| <b>Free zone developers and operators</b>                | Income tax holiday for an approved period |
| <b>Casinos and gaming</b>                                | Income tax plus levies on gaming          |

### Minimum tax and advance payments

There is no surtax. Companies make advance payments of income tax (acomptes provisionnels) during the fiscal year, based on the previous year's tax and credited against the final liability, and the code contains minimum tax rules linked to turnover. Amounts and dates for 2026–27 follow the new code and its implementing decisions; confirm them with the DGI.

### Branches

A foreign company with a fixed place of business in Haiti is taxed on the profits attributable to it. Branches keep local accounts and register for TCA and withholding like a local company.

## BUSINESS TAX

# 03 Corporate taxation (continued)

## Dividends

Dividends paid by a Haitian company are subject to withholding tax at the rate set by the code, deducted by the paying company. Relief for dividends between related companies depends on the ownership and other conditions in the code; check it before setting up a holding structure.

## Capital gains

There is no separate capital gains tax for companies: gains on business assets form part of taxable profit. Sales of real property and transfers of shares also attract registration duties (page 9).

## Losses

Tax losses can be carried forward against future profits for a limited number of years. There is no carry-back.

## Foreign tax credit

With no network of comprehensive tax treaties, relief for foreign tax depends on the domestic rules in the code. Check the treatment of foreign tax with the DGI before filing.

## Holding companies and groups

There is no group taxation or consolidation: each company files its own return. There is no special holding company regime beyond any dividend relief in the code.

## Tax incentives in brief

| Incentive               | Main benefit                                                                            |
|-------------------------|-----------------------------------------------------------------------------------------|
| <b>Investment Code</b>  | Time-limited income tax and customs relief for approved investments in priority sectors |
| <b>Free zones</b>       | Income tax holiday and duty-free imports of inputs and equipment                        |
| <b>Tourism projects</b> | Customs and tax relief for approved hotel and tourism investment                        |
| <b>Industrial parks</b> | Sites for export manufacturers at Caracol, CODEVI and SONAPI parks                      |
| <b>Capital goods</b>    | Customs relief on some equipment and raw materials                                      |

Applications go through the Centre de Facilitation des Investissements (CFI) or the Free Zones Directorate. Durations and conditions are set by law and by each approval.

## CROSS-BORDER PAYMENTS

# 04 Withholding taxes and tax treaties

Payers withhold tax at source and pay it to the DGI between the 1st and 15th of the following month. Haiti has no network of comprehensive tax treaties, so domestic rates usually apply.

| Payment                          | Residents                                                                                      | Non-residents                                  |
|----------------------------------|------------------------------------------------------------------------------------------------|------------------------------------------------|
| Salaries                         | Monthly withholding under the income tax scale                                                 | Same, on pay for work in Haiti                 |
| Bonuses, allowances and overtime | 15% (10% before 1 October 2026)                                                                | 15%                                            |
| Dividends                        | Withheld by the paying company at the rate set by the code                                     |                                                |
| Interest                         | Withheld at source at the rate set by the code                                                 |                                                |
| Royalties                        | Withheld at source at the rate set by the code                                                 |                                                |
| Services                         | Withholding on specified payments                                                              | Withheld on payments to non-resident providers |
| Rent                             | Withheld when paid by the State or companies, unless the landlord is taxed on business profits |                                                |
| State contracts                  | Advance tax withheld from payments under supply and service contracts                          |                                                |
| Branch remittances               | —                                                                                              | Confirm the treatment with the DGI             |

Late payment of withholding attracts penalties and interest for each month or part of a month of delay. Withholding on some income is final; on other income it is credited in the annual return.

## Tax treaties

Haiti has no network of comprehensive income tax treaties. Domestic withholding applies to payments abroad, and investors should confirm any treaty claim with the DGI.

## CARICOM agreement

Haiti is a full CARICOM member but is not a party to the CARICOM double taxation agreement, so its reduced rates do not apply to payments to or from Haiti.

## Practical points

Build withholding into contracts with foreign suppliers, agree any gross-up, and keep DGI receipts so the recipient can claim relief at home. Check the rate in the new code before the first payment.

## INTERNATIONAL RULES

# 05 Anti-avoidance and international rules

The new code modernises Haiti's rules on related-party pricing and abuse, alongside anti-money laundering reforms.

## Transfer pricing

Transactions between related parties must be priced at arm's length, and the DGI may adjust prices that shift profit out of Haiti. The code sets documentation and declaration requirements for related-party transactions, following OECD practice. Groups with Haitian subsidiaries or branches should keep intercompany agreements and support for charges, management fees and royalties.

## Interest limits

There is no widely applied thin capitalisation ratio. Interest must relate to the business, be properly documented and be at an arm's length rate to be deductible.

## CFC rules

There is no controlled foreign company regime, although resident companies are taxed on worldwide income.

## General anti-avoidance

The DGI may disregard fictitious or artificial arrangements and reassess the tax due, with heavier penalties where fraud or abuse is shown.

## Economic substance

There is no separate economic substance regime.

## Pillar Two

Haiti has not announced a qualified domestic minimum top-up tax. Large groups should monitor the position.

## Information exchange and disclosure

- ◆ **Global Forum:** member since 2017, building its exchange of information framework
- ◆ **FATCA and CRS:** check the current status with the DGI
- ◆ **FATF:** Haiti remains under increased monitoring
- ◆ **Anti-money laundering:** banks and designated businesses report to UCREF and identify beneficial owners

## CORPORATE COMPLIANCE

# 06 Compliance for corporations

Companies file monthly withholding and TCA returns, make advance payments and file an annual return with financial statements after the fiscal year end.

## Tax year and returns

The fiscal year runs from 1 October to 30 September for all taxpayers. There are no consolidated returns: each company files its own.

1

### Monthly returns

1ST-15TH

Withholding on salaries, bonuses and other payments, and the TCA return and payment.

2

### Advance payments

DURING YEAR

Acomptes on the dates set by the code, credited against the year's tax.

3

### Annual return and accounts

AFTER 30 SEP

Return, financial statements and balance of tax, within the period set by the code.

## Penalties and interest

Late filing, late payment and under-declaration attract penalties, and late payment attracts interest for each month or part of a month of delay. The DGI can refuse the tax clearance certificate needed for state contracts and many administrative steps.

## Audits, records and rulings

The DGI may audit and reassess within the limitation period in the code. Keep accounts, invoices and contracts for at least that period. Ask the DGI in writing for its position on significant or unusual transactions, and keep the reply on file.

## Objections and appeals

Contest an assessment first by written claim to the DGI within the time allowed. Unresolved disputes go to the administrative and judicial courts. Time limits are strict.

## Practical points

Map each obligation to the new code and its implementing decisions before the first filings of 2026–27. Pay by the 15th, keep DGI receipts, reconcile TCA and withholding to the accounts before the annual return, and keep the tax clearance certificate and patente current.

## BEYOND INCOME TAX

## 07 Other taxes on corporations

| Tax                          | Rate and base                                                                                            | Who pays                              |
|------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------|
| <b>ONA (pensions)</b>        | 6% of salary, matched by a 6% employee share                                                             | Employer and employee                 |
| <b>OFATMA</b>                | Sickness and maternity 3%, matched by 3% from the employee; work injury 2% to 6% by sector               | Employer, plus employee share         |
| <b>Payroll tax (TMS)</b>     | Tax on the wage bill at the rate set by the code                                                         | Employer                              |
| <b>Patente</b>               | Annual business licence tax, with a fixed element by activity and location and a variable element        | Every business                        |
| <b>Property tax (CFPB)</b>   | Annual tax on built property, based on rental value, for the communes                                    | Owner                                 |
| <b>Registration duties</b>   | On sales of real property, share transfers, leases, mortgages and company acts, at rates set by the code | Parties to the act; usually the buyer |
| <b>Company duties</b>        | Duties on share capital and annual company fees; check current amounts with the DGI                      | Companies                             |
| <b>Insurance premium tax</b> | Percentage of premiums, by class of insurance                                                            | Insurers, on behalf of the insured    |
| <b>Excise duties</b>         | Fuel, tobacco, alcohol, vehicles, telecommunications and gaming                                          | Importers, producers and operators    |
| <b>CFGDCT</b>                | Contribution to the local government fund, on imports and certain income                                 | Importers; collected at source        |
| <b>Vehicle taxes</b>         | Annual registration charges by type and engine size                                                      | Vehicle owners                        |

Foreign enterprises and employers of foreign staff may owe additional licence fees; check the current position before starting work. Business taxes incurred to earn income, other than income tax, are generally deductible.

## INDIVIDUALS

# 08 Personal taxation

Residents pay income tax on worldwide income; non-residents pay on Haitian-source income. A new, wider income tax scale applies from 1 October 2026.

**Basis of taxation**

- ◆ **Resident:** worldwide income
- ◆ **Non-resident:** Haitian-source income, including pay for work done in Haiti
- ◆ **Remittance basis:** none

**Residence tests**

An individual is generally resident if they have a home in Haiti, are present for more than 183 days in the fiscal year, carry on their main professional activity in Haiti, or have the centre of their economic interests there.

**Filing status**

Rules on household income and dependants are set by the code; check how they apply to your family with the DGI.

| Taxable income a year (from 1 October 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%  |

The new scale replaces the one in use since 2005, under which tax started above HTG 60,000 a year.

**Taxable income**

Salaries and benefits, the boni, business and professional profits, rents, interest, dividends and gains. Salaries are taxed monthly through withholding.

**Allowances**

The main relief is the tax-free band. Public and statutory pensions are generally exempt.

## INDIVIDUALS

## 09 Personal taxation (continued)

**Capital gains**

Gains on the sale of property are generally taxed as income. Sales of real property are made by notarial deed and attract registration duties; check the treatment of each sale with the DGI.

**Deductions and reliefs**

- ◆ Expenses incurred in earning business or professional income
- ◆ Donations to recognised institutions, within a limit
- ◆ Other deductions allowed by the code

**Pensions**

Employees and employers contribute to the ONA pension scheme. Statutory pensions are generally exempt.

**Employment benefits**

Benefits in cash or kind, allowances and the boni are taxable. Bonuses, allowances and overtime carry 15% withholding from 1 October 2026, credited in the annual return.

| Tax                             | Position for individuals                                      |
|---------------------------------|---------------------------------------------------------------|
| <b>ONA (employee)</b>           | 6% of salary                                                  |
| <b>OFATMA (employee)</b>        | 3% of salary for sickness and maternity                       |
| <b>Registration duties</b>      | On sales of real property, share transfers and other acts     |
| <b>Inheritance and gifts</b>    | Registration duties on successions and gifts, by relationship |
| <b>Property tax (CFPB)</b>      | Annual tax on built property                                  |
| <b>Patente</b>                  | Payable by self-employed persons and professionals            |
| <b>Net wealth tax</b>           | None                                                          |
| <b>Capital acquisitions tax</b> | None beyond registration duties                               |

Self-employed persons and professionals pay income tax under the scale on their net profits and make advance payments during the year.

## INDIVIDUAL COMPLIANCE

# 10 Compliance for individuals

Employees have tax withheld each month. Individuals with other income, and many employees, also file an annual return after the fiscal year ends.

## Employees and withholding

The tax year runs from 1 October to 30 September. Employers withhold income tax, ONA and OFATMA each month and pay the tax to the DGI between the 1st and 15th of the following month. The DGI expects employees, including staff of NGOs and international organisations, to file an annual return.

### Key dates

| When               | What                                                                       |
|--------------------|----------------------------------------------------------------------------|
| 1st–15th monthly   | Employer withholding and payment                                           |
| October to January | Annual return for the fiscal year just ended (the window used for 2024–25) |
| During the year    | Advance payments for self-employed persons and professionals               |

Late filing and payment attract penalties and interest for each month or part of a month of delay.

## Non-residents and expatriates

- ◆ Each taxpayer needs a tax identification number (NIF)
- ◆ Pay for work done in Haiti is taxable from the first day
- ◆ No treaty relief is generally available for short assignments
- ◆ Employers usually need a local company or branch to register with the DGI, ONA and OFATMA
- ◆ Foreign staff need a work permit from the Ministry of Social Affairs and Labour (MAST) and a residence permit for longer stays

### Tax clearance certificate

Individuals and businesses may need a DGI clearance certificate for state contracts, licences and some administrative steps.

## INDIRECT TAXES

# 11 TCA and customs

The taxe sur le chiffre d'affaires (TCA) is Haiti's value added tax, charged on supplies of goods and services and on imports.

| Rate                | Applies to                            |
|---------------------|---------------------------------------|
| <b>10% standard</b> | Most goods, services and imports      |
| <b>Zero-rated</b>   | Exports                               |
| <b>Exempt</b>       | Supplies listed as exempt in the code |

## Registration and returns

Businesses with turnover of HTG 10 million a year or more charge TCA. Below that franchise they charge no TCA and cannot deduct input TCA. Returns and payment are due monthly, between the 1st and 15th of the following month, and invoices must show the details the code requires.

## Input tax recovery

Registered businesses deduct TCA on business purchases and imports from TCA charged on sales, under the conditions and limits in the code.

## Imported and digital services

Check with the DGI how TCA applies to services bought from abroad, including services supplied electronically.

## Customs and excise

The AGD charges duty on the CIF value at Haiti's own tariff rates, plus TCA, a verification fee, the CFGDCT levy and excise on fuel, tobacco, alcohol and vehicles. Importers need a NIF.

## CARICOM and customs reform

Haiti applies its own tariff and does not yet grant CARICOM tariff preferences. A ten-year concession for customs and border services and the interconnection of DGI and customs systems aim to raise collection. Allow for delays at Port-au-Prince.

## ADMINISTRATION

## 12 Tax calendar and administration

## Main tax laws

Code fiscal (decree published 30 September 2026, in force 1 October 2026, replacing the code of 19 December 2022), with implementing decisions of the Minister of Economy and Finance; Investment Code; free zones law; customs legislation; ONA and OFATMA laws; the annual budget law.

## Authorities

The Ministry of Economy and Finance sets tax policy. The DGI administers domestic taxes and the AGD collects customs duties. Disputes go first to the DGI, then to the courts.

## Recent and upcoming changes

- ◆ **2025–26:** budget of HTG 345.5 billion, revised to HTG 360.3 billion in June 2026
- ◆ **1 October 2026:** new Code fiscal; wider personal income tax bands; TCA franchise of HTG 10 million; 15% withholding on bonuses and overtime
- ◆ **2026–27:** budget framework aims to lift tax revenue to about 4.4% of GDP through base broadening, stronger withholding, digital filing and DGI–customs links

| When                      | What                                                                        |
|---------------------------|-----------------------------------------------------------------------------|
| <b>1st–15th monthly</b>   | Withholding on salaries, bonuses and other payments; TCA return and payment |
| <b>Monthly</b>            | ONA and OFATMA contributions                                                |
| <b>1 October</b>          | Fiscal year begins; budget measures usually take effect                     |
| <b>October to January</b> | Individuals' annual returns                                                 |
| <b>After 30 September</b> | Company returns and financial statements, within the period set by the code |
| <b>During the year</b>    | Advance payments (acomptes) on the dates set by the code                    |
| <b>24–31 December</b>     | Boni paid to employees, with 15% withholding                                |
| <b>Each year</b>          | Patente; property tax (CFPB)                                                |

Implementing decisions for the new code may adjust dates. Confirm each deadline with the DGI for the 2026–27 fiscal year.

YOUR PARTNER

# 13 How Dawgen Global helps

Our Caribbean Tax Service Desk, managed from Kingston, supports companies and individuals with Haitian taxes, from registration to dispute.

**Tax compliance**

Annual returns, financial statement filings, advance payments, patente and tax clearance certificates.

**Corporate tax advisory**

Structuring, branches, losses, dividends and transactions under the new code.

**International tax and transfer pricing**

Withholding on cross-border payments, intercompany charges and documentation.

**Indirect taxes (TCA and customs)**

TCA registration, monthly returns, input tax, imports and customs reviews.

**Payroll and employment taxes**

Salary and bonus withholding, ONA and OFATMA, the boni and payroll set-up.

**Tax disputes and authority engagement**

DGI audits, reassessments, claims and settlement of arrears.

**Incentives and investment planning**

Investment Code, free zone and tourism incentive assessments and applications.

**Private client and expatriate tax**

Residence, assignees, property, successions and annual returns.

**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 Haiti, 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 [haiti@dawgen.com](mailto:haiti@dawgen.com) or [info@dawgen.global](mailto:info@dawgen.global), or call (876) 926-5210.

# Talk to the Caribbean Tax Service Desk about Haiti

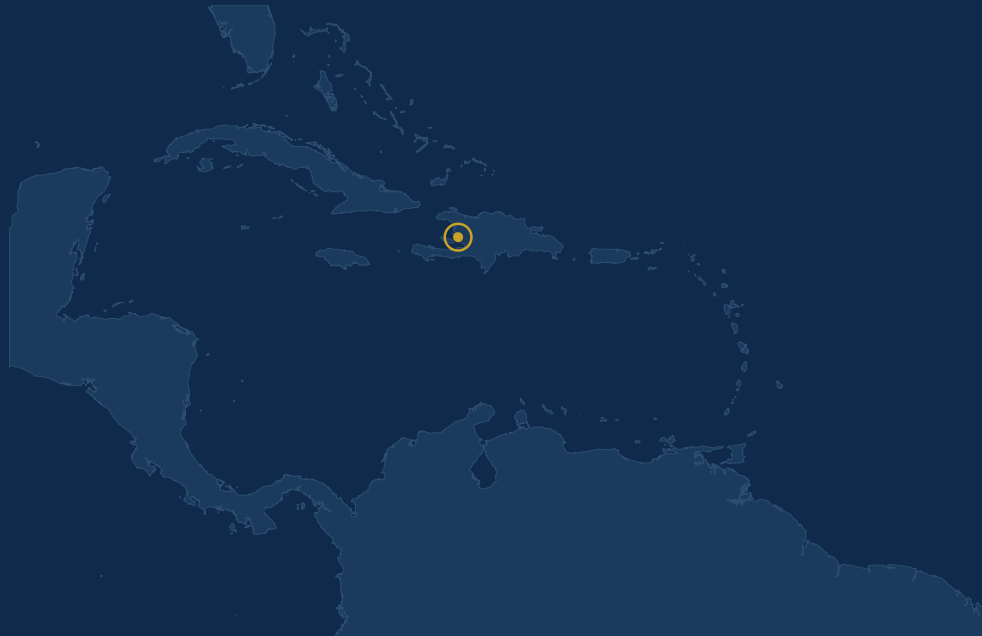
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## Key official sources

- Direction Générale des Impôts (dgi.gouv.ht)
- Ministère de l'Économie et des Finances (mef.gouv.ht)
- Direction du Budget (budget.gouv.ht)
- Administration Générale des Douanes (douane.gouv.ht)
- Banque de la République d'Haïti (brh.ht)
- Centre de Facilitation des Investissements (cfihaiti.com)
- Ministère du Commerce et de l'Industrie (mci.gouv.ht)
- Ministère des Affaires Sociales et du Travail (mast.gouv.ht)



This publication contains general information only, current to October 2026, and is not professional advice. Haiti's new Code fiscal took effect on 1 October 2026 and implementing decisions are still being issued, so tax rates, thresholds and procedures may change; confirm the current position with Dawgen Global or the Direction Générale des Impôts 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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