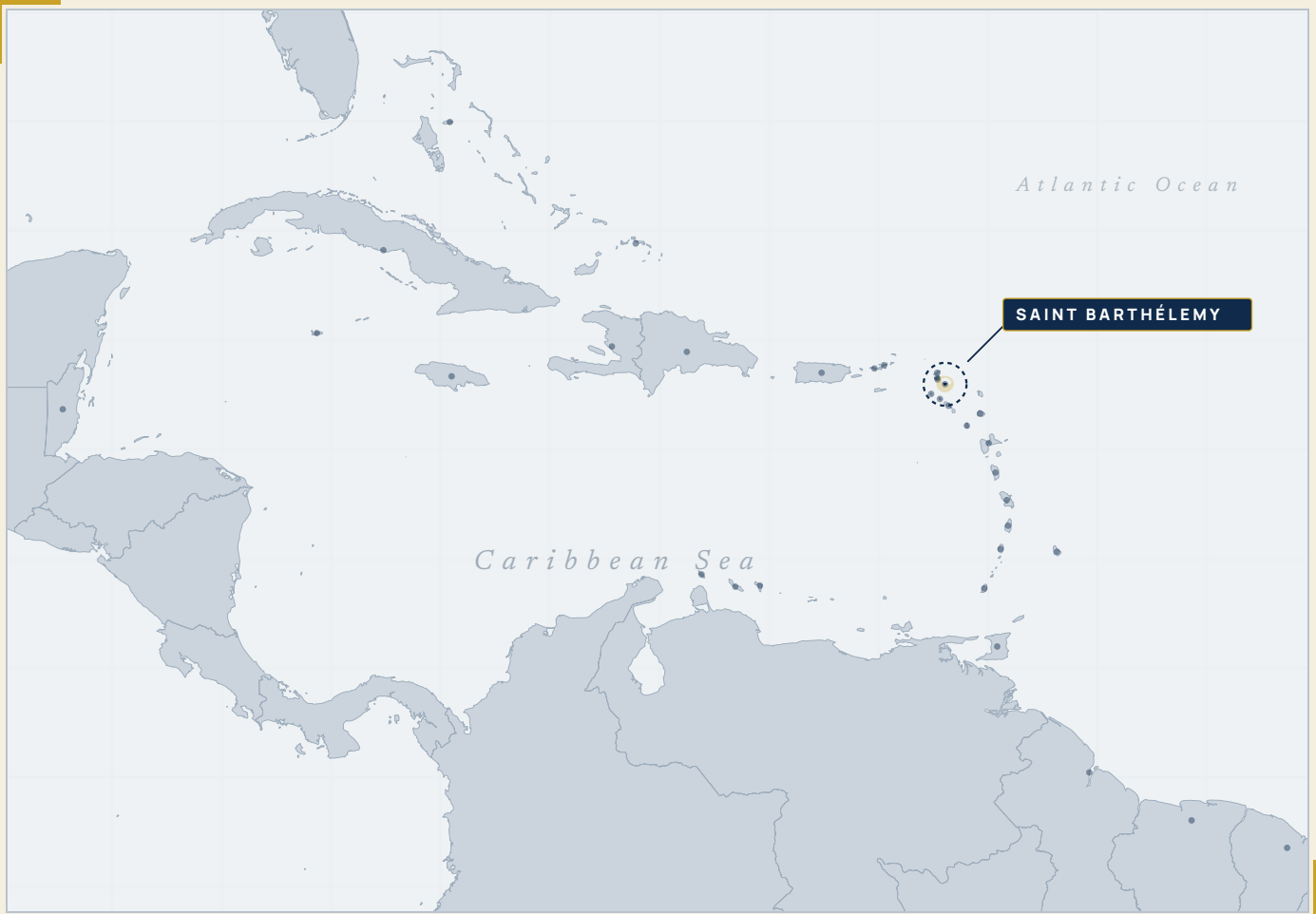




CARIBBEAN TAX SERVICE DESK · EASTERN CARIBBEAN

Saint Barthélemy

Tax Guide

A guide to corporate, personal and indirect taxes in Saint Barthélemy

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FOREWORD

Saint Barthélemy has set its own taxes since 2007. Its system is light for those who qualify, but the line between local and French tax needs careful attention.

The Collectivité's Code des contributions levies no income tax, profits tax or VAT on residents who meet the five-year rule. Revenue comes instead from registration duties, the droit de quai, the tourist tax and the annual business contribution. Individuals and companies that have not yet met the rule remain within the French tax system, so many investors deal with two administrations in their early years.

This guide explains the main taxes on companies and individuals in plain language, current to October 2026 and including the Collectivité's 2026 budget. It is written for investors, finance teams and individuals with interests in Saint Barthélemy.

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 Saint Barthélemy. 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

Saint Barthélemy uses the euro, has no exchange controls and follows French accounting rules. Local taxes are set and collected by the Collectivité under its own Code des contributions.

INCOME AND PROFITS TAX**None**

For individuals and companies meeting the five-year rule

VAT**None**

No VAT or customs duty; port duty on goods instead

CFAE**€350 + €100**

Annual business contribution, plus €100 per employee

DROIT DE QUAI**5%**

General rate on goods brought into the island

TOURIST TAX**5%**

Of the price of hotel and villa stays

NOT YET RESIDENT**French tax**

Corporate tax at 25%; French income tax for individuals

Currency and foreign exchange

The island uses the euro under an EU–France monetary agreement, although it is outside the EU. There are no exchange controls; cash movements of €10,000 or more must be declared. Local taxes are assessed and paid in euros.

Accounting and audit

Companies keep accounts under the French general accounting plan. Commercial companies approve accounts within six months of year-end and file them with the court registry, with a statutory audit where size thresholds are met.

Principal business entities

SAS / SASU

SARL / EURL

SCI (property company)

Branch of a foreign company

Sole trader (EI)

Association

Companies are formed under French law. Whether a company pays French corporate tax depends on the five-year rule, not on its legal form.

The tax system

The Collectivité levies registration duties, the property gains tax, the CFAE, the droit de quai, the tourist tax and smaller levies. The French State keeps French income and corporate tax for those not yet resident, and social levies.

BUSINESS TAX

02 Corporate taxation

The Code des contributions contains no corporate profits tax. A company becomes locally tax-resident only under the five-year rule; until then it pays French corporate tax.

Residence: the five-year rule

A company is tax-domiciled in Saint Barthélemy if its place of effective management has been on the island for at least five years, or if it is managed there and controlled, directly or indirectly, by individuals who have lived there for at least five years. A company that meets neither test is treated as domiciled in metropolitan France.

Basis of taxation

- ◆ Resident companies pay no tax on profits from local activity
- ◆ Income from activities in France or abroad stays taxable where it arises
- ◆ Companies not yet resident pay French corporate tax under French rules on their results
- ◆ Local taxes, including the CFAE, registration duties and the property gains tax, are due in every case

Taxpayer	Rate
Company meeting the five-year rule	No profits tax
Company not yet resident: French standard rate	25%
Qualifying small companies under French rules	15% on the first €42,500 of profit
French social contribution on corporate tax	3.3% of tax above €763,000
All businesses: CFAE	€350 a year plus €100 per employee

The CFAE is a flat contribution, not a tax on profits. A new business pays only the €350 fixed amount in its year of creation.

Taxable income under French rules

Taxable profit follows the French General Tax Code: business expenses are deductible, depreciation follows the accounts within tax limits, and French rules on interest and provisions apply.

Minimum tax and surtax

There is no local minimum tax or surtax. Large companies within French tax may owe French surcharges set by each Finance Law.

BUSINESS TAX

03 Corporate taxation (continued)

Dividends

There is no local tax on dividends received or paid by a locally resident company. A company still within French tax applies French rules to dividends received, including the parent company regime, and to dividends it pays.

Capital gains

Gains on property on the island, and on rights in property-rich companies, are subject to the Collectivité's property gains tax, whatever the seller's residence. The rate depends on the type of property and how long it was held, with relief for long holding periods. Other gains of a locally resident company are not taxed locally.

Losses

Locally resident companies have no profits tax, so no losses are relevant. Under French rules, losses carry forward without time limit, with the offset each year capped at €1 million plus 50% of the excess; a one-year carry-back is available up to €1 million.

Avoiding double tax

The organic law governing the Collectivité's tax powers gives a tax credit where the same income is taxed both locally and in France. In practice this mostly arises on the sale of island property by those not yet resident.

Holding companies and groups

There is no local holding company regime, participation exemption or group taxation. A subsidiary on the island that is not yet tax-domiciled there may join a French tax group if it meets French conditions, and must leave the group once it meets the five-year rule.

Tax incentives in brief

Measure	Main benefit
Local tax residence	No profits tax, income tax or VAT once the five-year rule is met
New businesses	€350 fixed CFAE only in the first year; none if trading starts after 30 September
LODEOM reductions	Lower employer social charges on lower and middle wages

CROSS-BORDER PAYMENTS

04 Withholding taxes and tax treaties

The Collectivité levies no withholding tax. French withholding rules apply to payments made by companies still within French tax and to French-source income paid to island residents.

Payment	From a locally resident payer	From a payer not yet resident	From France to an island resident
Dividends	None	French rules apply	12.8% for individuals, 25% for companies, subject to French reliefs
Interest	None	Generally none under French rules	Generally none, with exceptions
Royalties	None	French rules apply	French withholding generally applies
Service fees	None	French rules apply	French withholding may apply to services used in France
Branch profits	None	French rules apply to branches of foreign companies within French tax	

For French tax purposes, residents of Saint Barthélemy are treated as non-residents of France. French withholding rates are set by the General Tax Code and change from time to time; confirm the rate for each payment.

Tax treaties

France's international tax treaties do not generally extend to Saint Barthélemy, and the island has no treaties of its own. There is no CARICOM double taxation agreement.

Agreement with the French State

An administrative assistance agreement between the State and the Collectivité, signed in 2010 and approved in 2011, covers exchange of information and help in collecting tax. Double taxation is dealt with by the tax credit in the organic law rather than by a treaty.

In practice

Investors receiving income from France or from other countries should expect tax at source there without treaty relief. Structuring cross-border flows before the first payment avoids most surprises.

INTERNATIONAL RULES

05 Anti-avoidance and international rules

The local code has few anti-avoidance rules because it taxes so little income. Most international rules reach the island through French law.

Transfer pricing

There are no local transfer pricing rules. Companies still within French tax must price transactions with related parties at arm's length under French rules, and larger groups must keep French documentation.

Interest limits

There are no local interest limits. French rules on interest deductions apply to companies within French tax.

CFC rules

There is no local regime. French rules on controlled foreign companies can reach French-taxed persons with interests in low-tax entities.

Exit tax

For French exit tax, the move from France takes effect at the end of the fifth year of residence on the island, counted date to date.

General anti-avoidance

The property gains tax reaches rights in property-rich companies, so holding island property through a company does not avoid it. A company newly managed from the island still waits five years unless the control test is met.

Economic substance

There is no separate economic substance regime. Local residence turns on genuine effective management on the island.

Pillar Two

France applies the global minimum tax to large multinational groups. Its effect on entities on the island depends on their tax position; confirm with the French tax administration.

Information exchange

- ◆ **FATCA:** the France–US agreement does not cover the island
- ◆ **CRS:** French financial institutions report accounts they manage; the island is not a separate CRS jurisdiction
- ◆ **State agreement:** information is exchanged with the French tax administration
- ◆ **Beneficial ownership:** filed with the court registry

CORPORATE COMPLIANCE

06 Compliance for corporations

Locally resident companies deal mainly with the Collectivité's annual taxes. Companies not yet resident also file French corporate tax returns.

Local obligations

1

Declare the business

ON START

Declare for the CFAE within 90 days of starting.

2

Annual local taxes

BY 31 MAR

Pay the CFAE and vehicle and waste taxes; companies owning buildings file a market value declaration.

3

Surcharge

FROM 1 APR

80% surcharge on unpaid CFAE and vehicle tax.

Penalties and interest

Late payment of local taxes attracts surcharges, including the 80% CFAE surcharge. French penalties and late-payment interest apply to French taxes.

Audits, records and rulings

Keep accounting records for at least ten years under French commercial law. The French tax administration can audit those within French tax, including on the island, and issues rulings on request; the 2024 ruling on French tax groups is one example.

Objections and appeals

Challenge local tax assessments first with the Collectivité, then before the Administrative Court of Saint-Barthélemy. French tax disputes follow French procedure. Time limits are strict.

French corporate tax

Companies not yet resident file French returns online, pay quarterly instalments on 15 March, June, September and December and settle the balance after the year-end. There are no local consolidated returns; French tax groups follow French rules.

Practical points

Record the date the company's effective management began on the island and who controls it, since this fixes when it leaves French tax. Diarise 31 March every year, and keep the property value declaration up to date.

BEYOND PROFITS

07 Other taxes on corporations

Tax	Rate and base	Who pays
Social contributions	French general scheme rates through the CPS, e.g. old age 10.66% and supplementary pension 6.01% employer, on pay up to the monthly ceiling of €4,005; LODEOM reductions on lower pay	Employer, plus employee shares
CFAE	€350 a year plus €100 per employee	Every business
Registration duty	On property purchases, generally about 5% of the price	Buyer
Property gains tax	On gains from island property and property-rich companies; relief for long holding	Seller
Annual 3% tax	3% of the market value of island buildings if the company does not file the annual property value declaration	Companies owning property
Droit de quai	General rate 5% on goods brought in	Importers
Tourist tax	5% of the price of stays	Guests; collected by operators
Vehicle and waste taxes	Annual charges set by the Collectivité	Owners and occupiers
Fuel and electricity taxes	Levies on consumption	Suppliers, passed on
Port and airport taxes	Charges on vessels, passengers and aircraft	Operators
Capital duty and stamp duty	No capital duty on share capital; registration and stamp duties on some deeds	Parties

There is no property tax on owners as such, no financial transactions tax and no insurance premium tax in the local code. Confirm current rates with the Collectivité or a notary before a transaction.

INDIVIDUALS

08 Personal taxation

Individuals who meet the five-year rule pay no income tax on the island. Until then they remain French tax residents.

Basis of taxation

- ◆ **Locally resident:** no income tax on local income; income from France or abroad stays taxable where it arises
- ◆ **Not yet resident:** French income tax on worldwide income, as if domiciled in France
- ◆ **Settled before 15 July 2007:** treated as locally resident

Residence test

An individual is tax-domiciled on the island after at least five years, at 1 January of the tax year, of having there their home or main residence, their main professional activity, or the centre of their economic interests. The five years are counted date to date from arrival.

Filing status

There is no local return. Under French tax, married couples and civil partners file jointly as one household.

Position	Income tax
Locally resident individual	None
Not yet resident: French progressive scale	0%, 11%, 30%, 41% and 45% by band
French high-income contribution	3% or 4% on high incomes

French bands are indexed each year by the Finance Law; check the current scale with the French tax administration.

Taxable income

For those within French tax: employment and self-employed income, pensions, rents, investment income and gains, under French rules. For local residents, French-source income such as French rents and salaries for work in France remains taxable in France.

Allowances

There are no local allowances. Under French tax, the family quotient system adjusts tax for dependants.

INDIVIDUALS

09 Personal taxation (continued)

Capital gains

The Collectivité taxes gains on island property, whatever the seller's residence, with relief for long holding periods. Individuals not yet resident also fall within French rules on gains, with a credit for local tax on the same gain. Other gains of local residents are not taxed on the island.

Deductions and reliefs

- ◆ No local income tax, so no local deductions
- ◆ Under French tax: pension savings, childcare, home help and donations reliefs, within French limits
- ◆ Credit for local tax on income also taxed in France

Pensions and employment benefits

Pensions paid from France to local residents generally remain taxable in France. Benefits in kind are subject to social contributions and, for those within French tax, to income tax.

Tax	Position for individuals
Social contributions (employee)	French general scheme rates through the CPS, e.g. old age 7.3%, supplementary pension 4.01%, CSG and CRDS 9.7%
Social levies on investment income	French levies, for which the State remains competent
Registration duty	Paid by the buyer of property
Gifts	Local registration duty, with rules depending on residence
Inheritance	No local duty on death; French rules may apply to those within French tax
Net wealth	No local tax; French real estate wealth tax (IFI) can apply to French property and to French residents
Property tax	No local property tax on owners
Capital acquisitions tax	None

Self-employed persons pay social contributions through the CPS.

INDIVIDUAL COMPLIANCE

10 Compliance for individuals

Locally resident individuals file no income tax return on the island. Those not yet resident file French returns until the five-year date passes.

Employees and payroll

Employers file the monthly social declaration (DSN) and pay contributions to the CPS by the 5th or 15th of the following month, depending on size. There is no local income tax to withhold from pay.

Individuals within French tax

When	What
Spring (dates set each year)	French income tax return for the previous year, filed online
During the year	French withholding or instalments on income, and the balance after assessment
By 31 March	Local vehicle and waste taxes

Late filing and payment attract French penalties and interest, and local surcharges.

Newcomers and expatriates

- ◆ Keep proof of the arrival date and of the home, work and interests on the island
- ◆ The five-year rule is counted date to date and takes effect at 1 January
- ◆ Until then, file French returns on worldwide income
- ◆ French exit tax can apply when residence passes to the island
- ◆ Income from France stays taxable in France after the five years
- ◆ US citizens remain taxable in the United States on worldwide income
- ◆ Non-EU nationals need a residence permit and work authorisation

Plan the timing

Property sales, dividends and large gains are often timed around the five-year date. Take advice before the move and again before the date passes.

INDIRECT TAXES

11 Indirect taxes and the droit de quai

There is no VAT, GST or sales tax on the island and no customs duty on imports. The droit de quai, a port duty on goods, takes their place.

Item	Position
VAT	None on goods or services supplied on the island
Droit de quai	General rate 5% on goods brought in, with specific rules for some products
Tourist tax	5% of the price of hotel and villa stays
Fuel and electricity	Local consumption taxes
Customs duty	None on imports

Registration and returns

There is no VAT registration. The droit de quai is paid when goods arrive. Accommodation operators register for the tourist tax and file returns and pay as set by the Collectivité.

Input tax recovery

With no VAT, there is no input tax to recover. Droit de quai and tourist tax are costs to the business.

Imported and digital services

Services and digital supplies from abroad bear no VAT on the island. A supplier in France or the EU should check whether its own VAT rules apply to the supply.

Customs and trade

The island has been an EU overseas country and territory since 1 January 2012, outside the EU customs area. Goods sent to France or the French overseas departments bear VAT and other local taxes on arrival there. Most goods arrive through Sint Maarten and Guadeloupe.

Plan imports

The droit de quai is one of the Collectivité's main revenues, about €25 million in 2025. Check the rate for each product before pricing, and keep import records for audit.

ADMINISTRATION

12 Tax calendar and administration

Main tax laws

Code des contributions de Saint-Barthélemy; organic law of 21 February 2007 and its 2010 amendments, now in the General Code of Local Authorities (article LO 6214-4 on tax domicile); the customs code applicable to Saint-Barthélemy; and, for those within French tax, the French General Tax Code and Book of Tax Procedures.

Authorities

The Collectivité administers local taxes and the droit de quai. The French tax administration administers French taxes. The CPS collects social contributions. Local tax disputes go to the Administrative Court of Saint-Barthélemy.

Recent and upcoming changes

- ◆ **2024:** French ruling confirms that companies not yet resident can join French tax groups
- ◆ **2025:** tax revenue up about 11%, led by transfer duties (€45.9 million), port duties (€25 million) and the tourist tax (€17.3 million)
- ◆ **2026:** budget adopted on 26 March 2026 with no new taxes reported; lower revenue expected

When	What
5th or 15th monthly	DSN and social contributions to the CPS
On arrival of goods	Droit de quai
As set by the Collectivité	Tourist tax returns and payments
1 January	Five-year residence tested
1 January to 31 March	CFAE, vehicle and waste taxes; property value declaration
From 1 April	80% surcharge on unpaid CFAE and vehicle tax
15 Mar, Jun, Sep, Dec	French corporate tax instalments
Spring	French returns for companies and individuals within French tax
Within 6 months of year-end	Approve and file annual accounts

French dates assume a calendar year and are set each year by the French tax administration.

YOUR PARTNER

13 How Dawgen Global helps

Our Caribbean Tax Service Desk, managed from Kingston, supports companies and individuals with Saint Barthélemy's local taxes and the French taxes that apply before the five-year rule is met.

Tax compliance

CFAE, annual local taxes, property value declarations and French returns.

Corporate tax advisory

Five-year rule planning, French corporate tax, tax groups and transactions.

International tax and transfer pricing

Cross-border flows, French withholding, related-party pricing and documentation.

Indirect taxes (VAT/GST and customs)

Droit de quai, tourist tax and trade with France and the EU.

Payroll and employment taxes

CPS registration, DSN filings and LODEOM reductions.

Tax disputes and authority engagement

Collectivité and French tax queries, audits and appeals.

Incentives and investment planning

Property holding structures, purchases, sales and property gains.

Private client and expatriate tax

Residence timing, exit tax, gifts, wealth tax and US filers.

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 Saint Barthélemy, 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 saintbarthelemy@dawgen.com or info@dawgen.global, or call (876) 926-5210.

Talk to the Caribbean Tax Service Desk about Saint Barthélemy

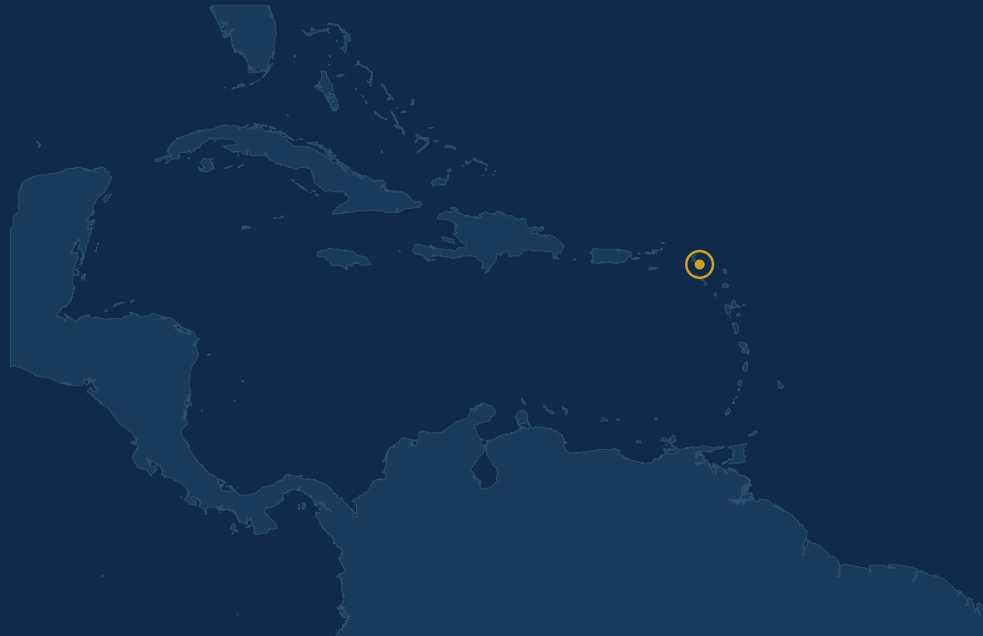
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Key official sources

- Collectivité de Saint-Barthélemy (comstbarth.fr)
- French tax administration, BOFiP (bofip.impots.gouv.fr)
- Direction générale des Finances publiques (impots.gouv.fr)
- French Customs (douane.gouv.fr)
- Caisse de prévoyance sociale de Saint-Barthélemy (cps-stbarth.msa.fr)
- IEDOM, Saint-Barthélemy annual report (iedom.fr)
- Légifrance (legifrance.gouv.fr)
- Administrative Court of Saint-Barthélemy (saint-barthelemy.tribunal-administratif.fr)



This publication contains general information only, current to October 2026, and is not professional advice. Tax rates, thresholds and procedures change frequently, and the Collectivité amends its Code des contributions regularly; confirm the current position with Dawgen Global, the Collectivité or the French tax administration 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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