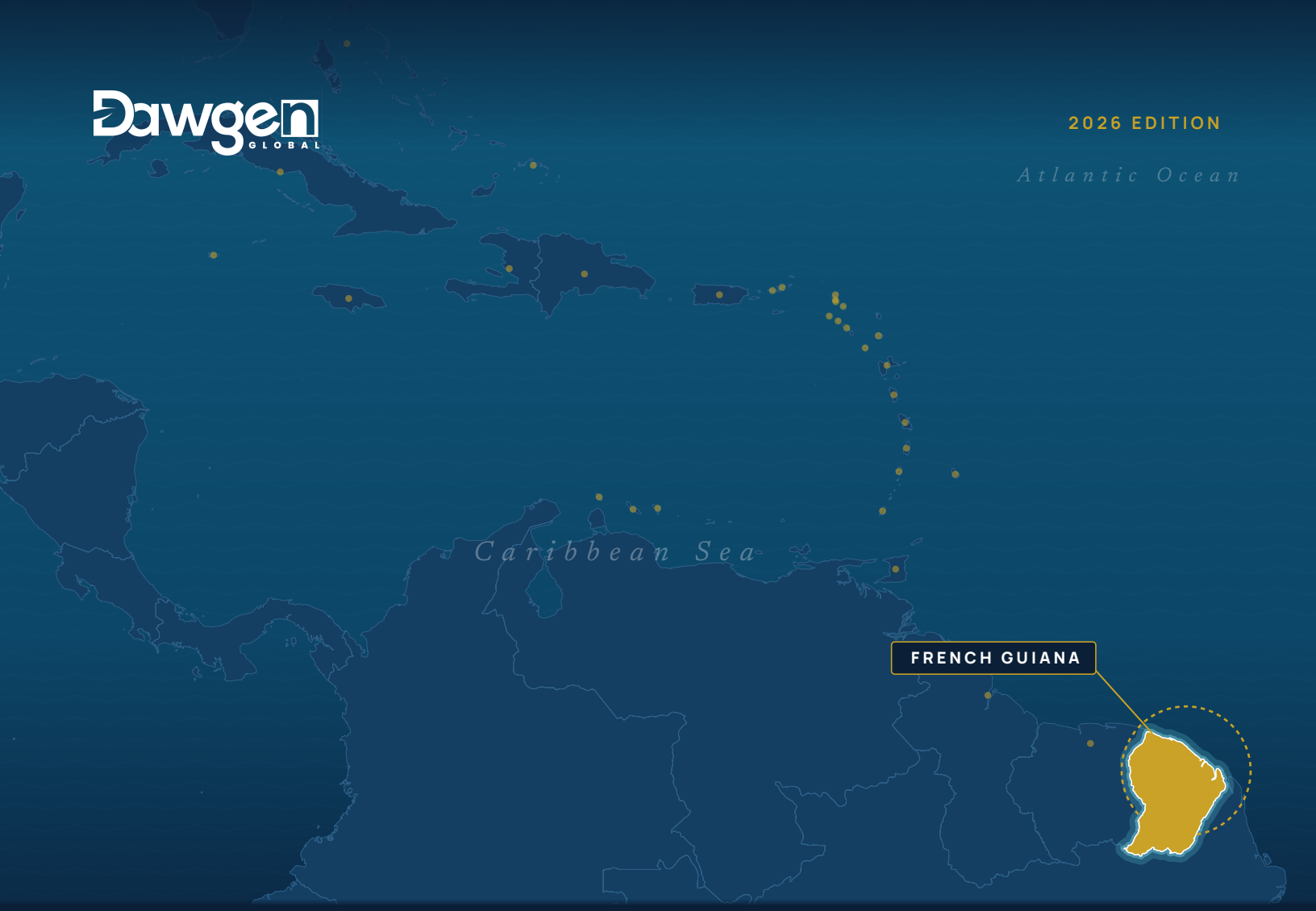
Dawgen GLOBAL

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CARIBBEAN SERVICE DESK · MAINLAND CARIBBEAN

Doing Business in French Guiana

A practical guide to establishing, operating and growing a business in French Guiana

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FOREWORD

French Guiana is the European Union on the South American mainland: a French territory and EU outermost region, with the euro, French law and Europe's spaceport.

Investors look at French Guiana for good reason: a fast-growing population, a stable legal and currency framework, strong overseas tax and social charge relief, and natural resources. Opportunity sits alongside complexity. French law, local rules and land access all need careful handling from the first day.

This guide sets out what you need to know in plain language: how to choose a structure, how the set-up process works, what taxes apply, how to employ people, and which incentives may be available. It is written for investors, entrepreneurs and regional and international groups considering French Guiana.

We serve clients in French Guiana through Dawgen Global's Caribbean Service Desk, managed from our headquarters in Kingston, and we are ready to help you turn a plan into a well-run, compliant business.

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

Executive Chairman, Dawgen Global

> **How to use this guide**
>
> This guide gives a practical overview of establishing and running a business 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.

OVERVIEW

01 French Guiana at a glance

A French single territorial collectivity on the north-east coast of South America, between Suriname and Brazil, and the largest outermost region of the European Union.

CAPITAL
Cayenne
Main centre; Kourou and Saint-Laurent-du-Maroni are the other main towns

POPULATION
About 292,000
Insee estimate, 1 January 2025

LANGUAGE
French
Official language of business, law and administration

CURRENCY
Euro (EUR)
Part of the euro area; no exchange controls

STATUS
France and the EU
Collectivité Territoriale de Guyane (CTG); EU outermost region

TIME ZONE
UTC−3
No daylight saving

CORPORATE INCOME TAX
25%
15% on the first €42,500 of profit for qualifying SMEs

VAT (TVA)
Not applied
TVA does not currently apply; octroi de mer is charged on goods instead

LEGAL SYSTEM
French civil law
French codes apply, with some overseas adaptations

Leading sectors

Space and launch services · Public sector and services · Construction and housing · Gold mining · Forestry and timber · Fisheries · Agriculture · Retail and distribution · Tourism

Gateways
Cayenne–Félix Éboué airport has flights to Paris, the French Antilles and the region. Dégrad des Cannes, near Cayenne, is the main commercial port. A bridge over the Oyapock links the coast road to Brazil.

Public holidays
The French public holidays apply, plus the commemoration of the abolition of slavery on 10 June. Carnival is a major season in the first months of the year.

INVESTMENT CLIMATE

02 Why French Guiana

European law, the euro and overseas incentives, on a continent of fast-growing markets.

Europe in South America

French Guiana is part of France and the EU. Businesses operate under EU rules and standards, use the euro and benefit from French public finance and EU structural funds, while sitting next to Brazil, Suriname and the Caribbean.

A young, growing market

The population is young and growing faster than almost anywhere else in France, driving demand for housing, infrastructure, health, education, food and retail. Public investment programmes support construction and services.

Overseas incentives

Profit tax relief in the ZFANG zone, social charge exemptions under LODEOM and overseas investment tax schemes can sharply reduce the cost of investing and employing people.

Europe's spaceport

The Guiana Space Centre at Kourou, operated by France's space agency CNES for France and the European Space Agency, launches Ariane 6 and Vega-C. Insee estimated that space activities generated about €528 million of value added in 2019 and supported around one in six private-sector jobs, through launch operators, subcontractors, logistics, construction and services.

Where the opportunities are

Sector	Examples of opportunity
Space supply chain	Engineering, maintenance, logistics, security, facilities and services for launch campaigns
Construction	Housing, schools, health facilities, roads and urban development
Natural resources	Legal gold mining, sustainable forestry and timber processing, fisheries
Agri-food	Farming, agro-processing and import substitution for a growing population
Energy	Solar, biomass and hydro generation in a non-interconnected grid

Gold mining

Mining needs titles and authorisations under the French Mining Code, within zones set by the regional mining plan (SDOM); mercury use is banned. Illegal gold mining by unlicensed operators in the interior remains serious, and the State runs a standing armed forces and gendarmerie operation (Harpie) against it. Legal operators must meet environmental and site rehabilitation obligations.

LEGAL VEHICLES

03 Choosing a business structure

French company law applies in full. Most investors use a simplified joint stock company (SAS) or a limited liability company (SARL). A foreign company may instead register a branch.

Vehicle	Key features	Typical use	Main obligations
SAS or SASU	Separate legal entity; liability limited to contributions; flexible articles; at least a president; no minimum capital; one shareholder allowed (SASU)	Most operating businesses and subsidiaries of foreign groups	RCS registration; annual accounts filed with the registry; corporate tax returns
SARL or EURL	Limited liability; one or more managers (gérants); 1 to 100 partners; no minimum capital	Small and family businesses	As for the SAS; stricter rules on share transfers
SA	Joint stock company with a board; minimum capital €37,000; suited to large groups and listing	Larger businesses	Statutory auditor; governance and disclosure rules
Branch (succursale)	Registered establishment of a foreign company; not a separate legal entity	Projects, contracts and market entry	RCS registration; French tax on local profits; parent accounts filed
Sole trader	Individual enterprise; business assets separated from personal assets by law; micro-enterprise regime for small turnover	Owner-managed businesses	Registration; personal income tax and social contributions
Association	Non-profit association under the 1901 law	Charities and non-profits	Declaration to the prefecture; accounts

Foreign ownership

Foreign investors may own 100% of a French company in most sectors. Investments in sensitive sectors, including defence, space and critical infrastructure, may need prior screening by the Ministry of the Economy. Banking, insurance and other regulated activities need a licence first.

Beneficial ownership

Companies must file details of their beneficial owners, the individuals holding more than 25% or otherwise in control, in the register of beneficial owners kept with the RCS. Access is limited to authorities, regulated professionals and persons with a legitimate interest.

GETTING STARTED

04 Setting up: step by step

Company formalities in France are handled online through the single business formalities portal. A straightforward company can be registered in one to three weeks once documents and funds are ready.

1 **Plan the structure and name** — WEEK 1

Choose the vehicle, shareholding and officers, check the name against existing companies and trade marks, and agree the registered office address.

2 **Draft articles and deposit capital** — WEEK 1–3

Sign the articles (statuts), deposit the capital with a bank or notary for a deposit certificate, and publish a legal notice of formation.

3 **File through the guichet unique** — WEEK 2–4

Submit the formation file on the INPI single portal. It is passed to the registry of the mixed commercial court in Cayenne for entry on the RCS, and the company receives its SIREN/SIRET numbers and Kbis extract.

4 **Open a bank account** — WEEK 1–6

Banks apply full know-your-customer checks on the company, officers and beneficial owners. Allow extra time where owners are outside the EU.

5 **Set up tax and social accounts** — BEFORE TRADING

Activate the company's professional tax account, register as an employer with URSSAF before the first hire, and check whether octroi de mer applies to your production.

6 **Obtain licences and permits** — VARIES

Apply for sector authorisations, building permits, environmental and mining authorisations where relevant, and work authorisations for non-EU staff.

7 **Set up accounting and compliance** — BEFORE TRADING

Put in place French GAAP bookkeeping, payroll through the monthly DSN return, a tax calendar, GDPR records and anti-money laundering controls where required.

Documents you will usually need

Passport and proof of address for each officer, shareholder and beneficial owner; a sworn statement of no disqualification for officers; proof of the registered office; and, for a branch or foreign shareholder, certified and translated constitutional documents and a recent registry extract.

TAXATION

05 Tax at a glance

French tax law applies, with important overseas adjustments: no VAT, the octroi de mer on goods, and reduced personal income tax.

Business taxes	
Corporate income tax	25%; 15% on the first €42,500 of profit for SMEs with turnover under €10 million
Large companies	Exceptional surcharge extended for 2026, for turnover above €1.5 billion
VAT (TVA)	Not currently applied in French Guiana
Octroi de mer	On imports and on local production; rates set by the CTG by product; producers below the threshold are outside the internal charge
Local business taxes	CFE property-based tax; CVAE above €500,000 turnover, being phased out by 2030
Property taxes	Annual land tax (taxe foncière) set by local authorities

Individuals	
Income tax rates	0% to 45% progressive scale; 2026 bands run to €11,600, €29,579, €84,577 and €181,917 per share
Overseas reduction	40% reduction for French Guiana residents, capped at €4,050

Withholding tax (non-residents)	Rate*
Dividends	25% (companies); 12.8% (individuals)
Interest	Generally nil
Royalties and fees	25%

*Domestic rates; 75% for non-cooperative jurisdictions. France has more than 100 tax treaties and applies EU directives, which may reduce these rates.

Recent changes

The finance law for 2026 (Law 2026-103, published 20 February 2026) indexed income tax bands by 0.9%, extended the large-company surcharge for one year, slowed the phase-out of CVAE and kept the main overseas schemes. The 2026 social security law raised CSG on investment income, taking the flat tax on dividends and interest to 31.4%.

PEOPLE

06 Employing people

The French Labour Code applies, together with sector collective agreements. Employers declare pay and contributions monthly through the DSN.

Minimum standards

- **SMIC:** €12.31 an hour from 1 June 2026 (€1,867.02 a month for 35 hours), after €12.02 from 1 January 2026
- **Hours:** 35-hour legal week; overtime paid at 25%, then 50% after 43 hours, unless an agreement provides otherwise
- **Paid leave:** 2.5 working days a month, five weeks a year
- **Contracts:** open-ended contracts are the norm; fixed-term contracts only in defined cases
- **Notice:** one month after six months' service, two months after two years, unless the collective agreement gives more
- **Severance:** after eight months' service, at least a quarter of a month's pay per year up to ten years and a third thereafter
- **Dismissal:** needs a real and serious cause and a formal procedure

Statutory payroll contributions

Contribution	Employee	Employer
Social security, pensions, unemployment	About 20–23% overall	About 40–45% before relief
LODEOM exemption	—	Full relief up to 1.3, 1.7 or 2 SMIC, by scheme
Income tax	Withheld at source	—

Rates vary with pay, company size and collective agreement. The 2026 monthly social security ceiling is €4,005. The LODEOM relief tapers to nil between 2.2 and 3.5 SMIC.

Bringing in foreign staff

EU and EEA nationals

Nationals of the EU, EEA and Switzerland may work without a work authorisation.

Non-EU nationals

Need a work authorisation applied for online by the employer and a residence permit. French Guiana is outside the Schengen area, so a visa valid for French Guiana is needed.

Talent passport

Multi-year permits for qualified employees, investors, founders and researchers, often without a labour market test.

HR essentials from day one

Identify the applicable collective agreement, file the pre-hiring declaration (DPAE) before each start, issue written contracts and payslips, register with the occupational health service, and keep working-time and leave records. French labour tribunals expect full paperwork.

MONEY AND ASSETS

07 Banking, currency and property

Banking and finance

French and regional banks operate in Cayenne and the main towns. The IEDOM acts for the Banque de France, and banks are supervised by the ACPR and the European Central Bank.

- **Euro area:** no currency risk with France and the EU
- **No exchange controls:** funds, profits and capital move freely
- **Public finance:** Bpifrance and the French Development Agency (AFD) offer loans and guarantees
- **EU funds:** regional development funds co-finance eligible projects
- **Compliance:** thorough anti-money laundering and know-your-customer checks

Financial reporting

Companies keep accounts under French GAAP (the PCG). Listed groups use IFRS for consolidated accounts.

Land and property

Foreign nationals may buy property without special approval. However, around 90–95% of land belongs to the State, and the National Forests Office (ONF) manages much of the forest estate. Access often comes through State concessions, leases or transfers.

Typical costs on a property purchase	
Transfer duties	About 6% of the price on existing property, paid by the buyer
Notary fees	Regulated fees and disbursements; total costs often 7–8%
Property tax	Annual taxe foncière, set locally

Before you build

Building permits are issued by the commune under local planning rules. Large or sensitive projects, and any in protected forest or the Amazonian Park, need environmental assessment and authorisations.

GROWTH LEVERS

08 Incentives, trade and customs

French Guiana has some of the strongest overseas incentives in France, combined with access to the EU single market.

Key incentive regimes

Regime	What it offers
ZFANG	The whole territory qualifies at the enhanced rate: 80% relief on profits up to €300,000 a year, plus relief from CFE and land tax, for eligible SMEs
LODEOM	Employer social charge exemptions, with enhanced scales for priority sectors and innovation
Investment tax schemes	Girardin industriel tax reduction, extended to 2029, and tax credit or deduction for productive investment by companies
Personal income tax	40% reduction for residents, capped at €4,050
Public support	Bpifrance, AFD, CTG and EU funds for eligible projects

Eligibility depends on sector, size and conditions. ZFANG is subject to EU state aid limits. We can assess which incentives fit your project.

Market access

- **EU single market:** French Guiana is part of the EU customs territory
- **EU trade agreements:** access to markets covered by EU agreements, including CARIFORUM states under the EPA
- **Regional neighbours:** road access to Brazil via the Oyapock bridge, and river links with Suriname
- **Space sector:** supplier opportunities linked to CNES, ESA and launch operators

Customs

The customs directorate handles imports, exports and the octroi de mer, including on goods from mainland France and the EU. Importers need an EORI number. EU customs duty applies to non-EU goods, and octroi de mer and regional octroi de mer are added at rates set by the CTG.

COMPLIANCE

09 Regulators and compliance calendar

Who regulates what

Body	Role
INPI and the Cayenne registry	Business formalities, RCS and beneficial ownership
Public finances directorate (DGFiP)	Corporate, income and local taxes
Customs (DGDDI)	Imports, exports and octroi de mer
URSSAF	Social contributions and LODEOM
Collectivité Territoriale de Guyane	Octroi de mer rates and economic development
ACPR, AMF and IEDOM	Banking, insurance, securities and monetary matters
Tracfin	Anti-money laundering reporting
Prefecture and DGCOPOP	Residence, work authorisations and labour
CNIL	Data protection under the GDPR
DGTM, ONF and communes	Environment, mining, forestry and planning

Key filing dates

When	What
5th or 15th of each month	DSN payroll return and payment of social contributions and income tax withheld
15 March, 15 June, 15 September, 15 December	Corporate income tax instalments
May	Corporate tax return and balance of tax (calendar year-end)
Within six months of year-end	Approval of annual accounts; filing with the registry within one month after
15 December	CFE local business tax
Periodically	Octroi de mer declarations by liable producers

Dates shown are for a company with a December year-end. Late filing and payment attract penalties and interest.

Data protection

The GDPR applies in full. There is no general registration with the CNIL, but businesses must keep processing records, appoint a data protection officer where required and report serious breaches within 72 hours.

ACTION PLAN

10 Your first 90 days: checklist

Use this checklist to track the essential steps from decision to first trading day.

Days 1–30: establish

- [ ] Agree business plan, structure and ownership
- [ ] Check the name and secure a registered office
- [ ] Gather KYC documents for officers and owners
- [ ] Sign the articles and deposit the capital
- [ ] Publish the legal notice of formation
- [ ] File on the guichet unique for RCS registration
- [ ] Declare beneficial owners
- [ ] Open business bank accounts

Days 31–60: register and license

- [ ] Activate the professional tax account
- [ ] Check octroi de mer and customs registration
- [ ] Apply for sector licences and permits
- [ ] Apply for work authorisations for non-EU staff
- [ ] Assess ZFANG, LODEOM and investment schemes
- [ ] Secure premises or land rights
- [ ] Arrange insurance cover

Days 61–90: operate

- [ ] Set up accounts under French GAAP
- [ ] Register as an employer and set up DSN payroll
- [ ] Identify the collective agreement and issue contracts
- [ ] Build the tax and filing calendar
- [ ] Put GDPR and AML policies in place
- [ ] Agree year-end and audit arrangements

Ongoing

- [ ] Monthly DSN payroll returns
- [ ] Quarterly corporate tax instalments
- [ ] Annual tax return and accounts filing
- [ ] Annual CFE and octroi de mer declarations
- [ ] Renew permits and incentive approvals

YOUR PARTNER

11 How Dawgen Global helps

One Dawgen Global team supports you through our Caribbean Service Desk, managed from our headquarters in Kingston.

Market entry and structuring

Choice of vehicle, group and tax structuring, feasibility studies and business plans.

Incorporation and corporate secretarial

Formation files, registry filings, statutory records and beneficial ownership declarations.

Tax advisory and compliance

Registrations, planning, octroi de mer, returns, transfer pricing and tax audits, through our Caribbean Tax Service Desk.

Accounting and payroll outsourcing

Bookkeeping, management accounts, payroll and a Virtual CFO.

Audit and assurance

Reviews and special-purpose reporting for lenders and parent companies.

HR, immigration and legal support

Employment contracts, HR policies, work authorisations and legal process support, with our panel of attorneys.

Risk and compliance

AML programmes, GDPR compliance, internal audit and governance.

Technology and cyber

Systems selection, digital transformation, cybersecurity and AI governance.

Incentive applications

ZFANG, LODEOM and overseas investment scheme assessments and applications.

Start with a conversation

Tell us your plans, and we will set out the steps, timeline and costs. 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 French Guiana Caribbean Service Desk

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Key official sources

- Public finances directorate (impots.gouv.fr)
- Customs and excise directorate (douane.gouv.fr)
- URSSAF (urssaf.fr)
- National institute of industrial property, business formalities (formalites.entreprises.gouv.fr)
- Collectivité Territoriale de Guyane (ctguyane.fr)
- Insee (insee.fr)
- IEDOM (iedom.fr)
- CNIL (cnil.fr)



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