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ECONOMIC DEVELOPMENT AGENCY  
OF FRENCH POLYNESIA

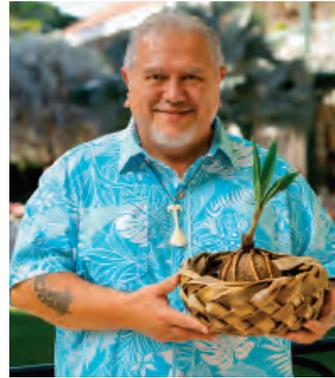
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# WORDS OF THE PRESIDENT OF FRENCH POLYNESIA



## INVESTING IN THE ISLANDS OF TAHITI AN OCEAN OF OPPORTUNITIES AT YOUR FINGERTIPS

Dear investors,

French Polynesia, located in the heart of the South Pacific, represents an exclusive economic zone as vast as Europe, with 5 million km<sup>2</sup> of opportunities to explore. With a slogan that's already resonating in people's minds: *"Invest in The Islands of Tahiti"*, we invite you to seriously consider your next great investment adventure.

*Why invest in Polynesia ?* Our archipelagos, with their breathtaking landscapes and crystal-clear lagoons, are more than just postcard destinations. They embody an authentic country, rich in culture and tradition, yet resolutely focused on the future. You'll discover an ocean of opportunities just waiting for you.

The tourism sector, in particular, is booming. With *"The Islands of Tahiti"* brand firmly anchored in the consciousness of travelers, demand for hotel-restaurant and cruise projects is booming. In fact, tourism accounts for almost 20% of Polynesia's GDP, attracting hundreds of thousands of visitors every year. By joining us, you'll be contributing to our ambition to become a leader in the fast-growing niche of cultural and sustainable tourism.

In addition, the climatic diversity of our territory, stretching between the 8<sup>th</sup> and 27<sup>th</sup> degrees south latitude, offers a range of natural riches to be exploited. The northern Marquesas, with its arid tropical climate, is ideal for growing citrus fruits, while the southern Australs enjoy a temperate climate conducive to other crops. Imagine the potential for investment in high value-added agricultural products for overseas markets!

Polynesia's energy future is equally promising. Our ambitions in renewable energies, such as solar power

and ocean thermal energy, offer innovative investment prospects. By becoming pioneers in the energy transition, you will play a key role in the sustainability of our environment.

The audiovisual and digital sectors are booming, positioning Polynesia as a potential telecommunications hub. A hub strengthened by Google's decision, along with Fiji, to include French Polynesia on its Pacific deployment map, with the installation of 8 cables. Today, linked to the world by two international cables and a robust domestic network, we are in a position to develop the digital platforms of tomorrow. The creativity and talent of our people are major assets in attracting investment in these fields.

Investing in Polynesia also means joining a committed and ambitious population, ready to meet the challenges of tomorrow. Thanks to our political stability and sound monetary system, you can be sure of working in a peaceful environment, focused on clear, structured economic and social development.

Our country, with its strategic position in the vast Pacific Rim, is perfectly connected to European, North American and Asian markets. We have put in place modern infrastructures and attractive tax incentive policies to facilitate your investment.

The Economic Development Agency is here to help you discover our country and simplify the process.

Looking for new opportunities? Choose French Polynesia, a land of infinite possibilities.

We look forward to writing this new chapter together,

**Moetai BROTHERSON**

The President of French Polynesia



# ECONOMIC DEVELOPMENT AGENCY

Under the supervision of the Ministry for the Economy, the Economic Development Agency (ADE), a public service of French Polynesia, aims to help create the conditions for sustainable economic growth, a dynamic environment, a calm business climate and new employment opportunities, within the framework of the strategic guidelines set by the Government.



**Hinano TEANOTOGA**

Director,  
Economic Development Agency

**THE ADE'S MISSIONS INCLUDE :**

- > **To propose** and manage economic development strategy development strategy;
- > **To promote** investment and development in priority sectors;
- > **To develop** a territorial marketing strategy aimed at promoting the local environment as a favorable breeding ground for the economy and businesses;
- > **To facilitate** synergies within local development sectors;
- > **To contribute** to the development of new Polynesian businesses;
- > **To develop** business traffic between French Polynesia and the rest of the world;
- > **To promote** the economic influence of French Polynesia, notably through integration into networks dedicated to development and by networking Polynesians abroad;
- > **To encourage** and support the growth of business competitiveness and productivity, in particular by identifying and developing talent, and projecting the necessary skills.

**THE ADE CARRIES OUT OTHER TASKS, IN PARTICULAR :**

- > Receiving and processing applications for calls for expressions of interest under the French Investment Code (local tax exemption);
- > Examining requests for the country's opinion on applications for overseas investment tax assistance for projects carried out in French Polynesia (national tax exemption);
- > Managing the Polynesian Export Team to support the internationalization of Polynesian companies;
- > Steering the structuring and development of the social and solidarity economy in French Polynesia.



# »»» FRENCH POLYNESIA : A BRIEF OVERVIEW



**5,5 MILLIONS DE KM<sup>2</sup>**  
Total area covered by French Polynesia

Located in the heart of the South Pacific, French Polynesia is situated between the American continent and Australia, in a part of the world that is peaceful and free from conflicts.

French Polynesia consists of 118 islands, of which 76 are inhabited, spread across five archipelagos (Society Islands: Windward and Leeward Islands, Tuamotu, Gambier, Marquesas, and Austral Islands), covering an exclusive economic zone of 5.5 million km<sup>2</sup>.

With a total land area of 4,000 km<sup>2</sup>, French Polynesia has a population of approximately 278,786 (2022 census), with a median age of 33.3 years and 30% of the population under the age of 25.

While French is the official language, Polynesian languages are still widely spoken. In Papeete, language academies are responsible for their preservation, promotion, and continued use. English is commonly used in business and tourism.

The climate is tropical oceanic, with two distinct seasons: a warm season from November to March (23°C to 30°C) and a cooler season from April to October (14°C to 29°C).



## THE INSTITUTIONS OF FRENCH POLYNESIA

**French Polynesia is an overseas country within the French Republic. It enjoys extended political autonomy recognized by the French Constitution, allowing it to govern itself freely and democratically. The four main institutions of French Polynesia, established and modified by various autonomy statutes since 1984, are:**

### The President of French Polynesia, Moetai BROTHERSON

Elected by the French Polynesian Assembly from among its members for a renewable five-year term, the President is responsible for leading the local government, implementing laws passed by the Assembly, representing French Polynesia, and managing the Polynesian administration.

### The Government of French Polynesia

The President selects the ministers who form the government. The Vice President, in addition to managing their own ministerial portfolio, assumes the President's duties in case of absence or incapacity.

### The Assembly of French Polynesia

Comprising 57 members representing the five archipelagos, the Assembly is elected for a five-year term through direct universal suffrage. It adopts resolutions and country laws, which may be subject to review by the Council of State in Paris. The 57 representatives elect the Assembly's President and vote annually on the budget for French Polynesia.



### The Economic, Social, Environmental, and Cultural Council of French Polynesia

Comprising 51 members appointed for a four-year term, the Council is divided into five groups (employees, entrepreneurs, development, social cohesion and collective life, and archipelagos). It provides opinions on economic and social projects as well as country laws proposed by the government.

The State, represented by **the High Commissioner of the French Republic**, guarantees public liberties in French Polynesia and retains sovereign responsibilities.



French Polynesia consists of **48 municipalities** across the five archipelagos, which manage essential local services for the population.

At the national level, French Polynesia is represented by **two senators, three deputies, and one of the Economic, Social and Environmental Council**.



### CURRENCY AND COST OF LIVING

The currency in French Polynesia is the Pacific Franc (XPF). Its exchange rate with the Euro (1 EUR = 119.3317 XPF) is guaranteed by the French government, ensuring monetary stability.

French Polynesia enjoys full transfer freedom and unlimited convertibility. However, the cost of living is relatively high (30–40% higher than in metropolitan France) due to the importation of many goods, primarily from Europe, the United States, New Zealand, and Australia.

**1 € = 119,3317 XPF**



### BANKING SYSTEM

French Polynesia's banking system consists of 3 banks (Socredo, Banque de Polynésie and Banque de Tahiti) and 3 finance companies (Ofina, BPCE Lease Tahiti and Sogelease BDP). Two payment institutions complete the range of banking services: Marara paiement, a subsidiary of the "Office des Postes et Télécommunications" (OPT), and EGPF Polynésie, known under the trade name "NiuPay".

Additionally, the "Société de Financement du Développement de la Polynésie Française" (Sofidep) provides equity loans and private equity products, particularly for small and medium-sized

businesses. Other financial institutions such as Adie and Initiative Polynésie Française offer respectively microloans and honor loans to consolidate the entrepreneur's personal contribution.

Financial institutions not based locally operate from mainland France (Casden Banque Populaire, AFD, CAFFIL, Agence France Locale, BEI, SOGEFOM, BPI France, whose Territorial Delegate is based in New Caledonia, and the Banque des Territoires, whose Branch Manager in French Polynesia is from the Caisse des Dépôts et Consignations).



## INFRASTRUCTURE AND TRANSPORT

To overcome its geographical remoteness (6,200 km from Los Angeles, 18,000 km from Paris, 7,500 km from Santiago de Chile, 9,500 km from Tokyo, 11,594 km from Beijing) and its scattered location (EEZ of 5.5 million km<sup>2</sup>), French Polynesia has developed modern infrastructure and adapted transport networks.

French Polynesia has an extensive air service with daily flights to major destinations through its international airport. The domestic network of Air Tahiti and Air Moana provides regular service to 48 islands. Tahiti-Faa'a Airport, which handles over 2.5 million passengers per year (2024), serves as an international hub in the South Pacific, with easy access from Europe via the U.S. West Coast, Australia, Japan, New Zealand, Hawaii, New Caledonia and the Cook Islands.

Non-scheduled air traffic remains marginal, mainly carried out by Air Tetiaroa and Air Archipels.

Air Tahiti Nui's subsidiary, «Tahiti Nui Helicopters» transports passengers on demand. Its services are relatively diversified: tourist flights, work at height, medical evacuations.

The Port of Papeete is a vital logistical hub for Tahiti and its islands, acting as the nerve center for maritime activities. It provides safe, natural shelter for a variety of vessels, from cargo and container ships to foreign oil tankers, as well as a fleet of inter-island schooners that provide regular service between the 5 archipelagos of French Polynesia. The port also plays an increasingly important role as a port of call for many international cruise ships, contributing to the development of tourism in our islands.



## TELECOMMUNICATION

French Polynesia is linked to the rest of the world by a state-of-the-art telecommunications system, including ultramodern satellite links, a digital-quality television network and high-speed Internet access.

Thanks to the Honotua and Manatua submarine cables, French Polynesia has an international fiber optic link that enables the transmission of large quantities of information at high speed over very long distances.



## HEALTHCARE SYSTEM

French Polynesia boasts a high-quality healthcare and social protection system. All Polynesians, regardless of their income or geographical location, benefit from coverage financed by the "Caisse de Prévoyance Sociale" (CPS), which comprises 3 schemes: salaried employees, non-salaried employees and the French Polynesia solidarity scheme.

The island of Tahiti boasts a modern hospital with state-of-the-art equipment, as well as a network of clinics.

On the other islands, the Public Health Directorate runs dispensaries, infirmaries and first-aid posts (depending on the number of inhabitants). Private medical practices are also present.





## EDUCATION SYSTEM AND HIGHER EDUCATION

While the education system in French Polynesia is largely inspired by that of mainland France, it is adapted to local geographical, economic, social, and cultural conditions, by French Polynesia government which is responsible for education.

Education is a top priority for the Polynesian government, accounting for the largest share of the national budget. With a 98% school enrollment rate, the education system ensures quality through nationally recognized diplomas.

**University of French Polynesia (UPF)** : Established in 1987, UPF offers programs in sciences, medical sciences, law, economics, management, literature, and languages, serving over 3,200 students annually.

**Business School of Tahiti** : Since 2010, a business school has been operating in partnership with the Chamber of Commerce, Industry, Services, and Trades (CCISM).

**Institute of Higher Private Education of French Polynesia (ISEPP)** : Since 2007, ISEPP has provided university training in humanities and social sciences, technology, human resources, communication, environment, and sociology.

**National Conservatory of Arts and Crafts (CNAM)** : Since 1979, CNAM has offered professional and lifelong education, technological research, innovation, and the promotion of scientific and technical culture.



## RESEARCH AND INNOVATION IN FRENCH POLYNESIA

**Research and innovation in French Polynesia have steadily developed, supported by modern infrastructure and highly qualified researchers.**

**Research and innovation in French Polynesia is mainly structured around knowledge and issues related to marine and terrestrial biodiversity, the study of Polynesian societies, health risks, applied mathematics and geosciences, all of which are key areas of research.**

To ensure that research and innovation serve sustainable and inclusive development, French Polynesia adopted an Innovation Strategy 2030 in 2022, which defines the following key strategic areas : sustainable

and decarbonized blue economy development, resilience, excellence in production, bioeconomy, biotechnological valorization, and eco-cultural tourism.

There are several research organizations and institutions in Polynesia: the Criobe under the supervision of EPHE-CNRS-Université de Perpignan, Ifremer, IRD, the Institut Louis Malardé (ILM), the Gump station managed by the University of California (Berkeley) and the Université de la Polynésie française. They carry out studies in the life, earth, human and social sciences, contributing to the scientific influence of the Pacific Rim.



# SUSTAINABLE ECONOMIC GROWTH

## DEVELOPMENT OPPORTUNITIES IN KEY SECTORS



French Polynesia has numerous assets in terms of development prospects, particularly in dynamic sectors supported by the government :

- > Tourism ;
- > The primary sector (agriculture, livestock, forestry, offshore fishing, coastal, lagoon, pearl farming, aquaculture) ;
- > Digital and audiovisual industries ;
- > Energy.



Furthermore, the five archipelagos of French Polynesia offer unparalleled cultural and environmental diversity. This preserved natural environment allows the country to apply for and obtain the highest international sustainable development accreditations, such as the MSC (Marine Stewardship Council) certification for longline fishing of albacore and yellowfin tuna, or the Blue Flag certification for Bora Bora’s lagoon.





**TOURISM**

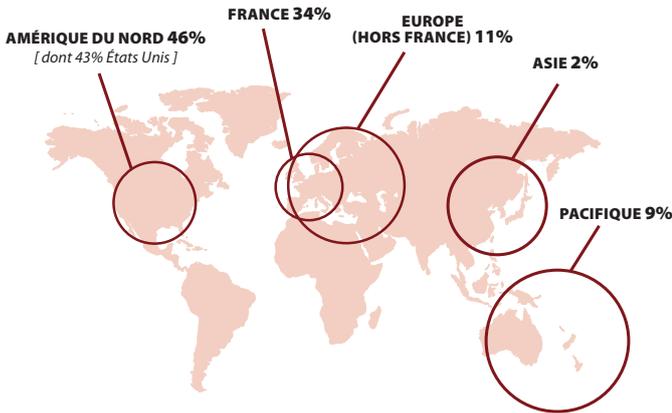


Tourism plays a central role in the Polynesian economy. It is French Polynesia’s leading export resource, with revenues of around 99 billion XPF, i.e. around 14% (source: ISPF) of Polynesian GDP in 2023, and employs nearly 13,150 people (IEOM 2023).

In 2023, this sector includes more than 5,200 companies (i.e. 15% of all Polynesian companies), generating 17% of the country’s total business sales.

**AIR TRANSPORT & INTERNATIONAL**

**GROWTH MARKETS  
TOURIST ORIGINS (2023)**



**CONNECTIVITY**

The aim is to open up Polynesian skies. The country has already initiated aeronautical discussions with the United States, China, Europe, Japan, Canada, Australia and New Zealand. Tahiti has direct flights to Japan (Narita), the USA (Los Angeles, San Francisco and Seattle), New Zealand (Auckland), the Cook Islands (Rarotonga), Hawaii (Honolulu), Fiji (Nandi) and secondary connections to Europe via Los Angeles and Paris, Mexico and South America via Los Angeles, Australia (Sydney) via Auckland and New Caledonia (Nouméa) via Fiji.

**ACCOMMODATION SECTOR**

Accommodation accounts for around 57% of tourism spending (in 2023: ISPF).

45 international hotels operate in French Polynesia in 2024. They offer an average of 2,771 rooms a day, 55% of which are located in the Windward Islands and 38% in the Leeward Islands. 87% of hotels are located in Tahiti, Bora Bora and Moorea, with an average occupancy rate of 68% across all categories.

Bora Bora accounts for 32% of the total. 300 guesthouses, 74 tourist establishments and miscellaneous accommodations, as well as 2,327 vacation rentals and 4 luxury villas complete the receptive offer, for a total capacity of 4,856 rooms.

Hotels are mostly made up of traditional Polynesian-style bungalows, with a requirement to use pandanus roofing for 4-star hotels and above.

Small family-run accommodations are widely represented across all the archipelagos, welcoming tourists in a warm, family-friendly atmosphere that reflects the tradition of Polynesian hospitality.



## CRUISE & NAUTICAL TOURISM

Sea travelers are drawn to French Polynesia’s protected environment and state-of-the-art port infrastructure, making it a top-tier destination for ships and yachts navigating its hospitable island waters.

Cruise tourism and nautical tourism generate significant economic benefits while promoting the image of Tahiti and its islands worldwide.

Over the past decade, French Polynesia has made cruise tourism a key development priority. With its two large piers in the harbor, Papeete’s port is a true international cruise hub, capable of accommodating up to four cruise ships simultaneously, whether on stopovers or homeported in the region. Additionally, the new Papeete International Cruise Terminal enhances homeporting capacity and optimizes passenger arrivals and departures.



Nautical charters, a booming sector and a compelling alternative to traditional hotel stays, receive strong support from the government of French Polynesia. The fleet is constantly modernizing, offering a variety of options for discovering the Polynesian archipelagos.

Today, it includes nearly a hundred vessels and yachts, catering to a growing international clientele eager to explore the islands from the lagoon side.



## THE BLUE ECONOMY

### TAHITI CULTURED PEARLS

French Polynesia had 325 Tahiti cultured pearl producers and 412 pearl oyster farmers in 2023.

The value of raw cultured pearl exports reached 16.9 billion XPF, making it the country’s leading export sector, accounting for 75% of local export value. The government supports the industry with regulations and dedicated structures to ensure high-quality standards for the pearls sold.



### OFFSHORE FISHING

French Polynesia has a vast Exclusive Economic Zone (EEZ) of 5.5 million km<sup>2</sup>, which remains largely underexploited by the local fleet. This zone serves as a marine sanctuary for marine mammals.

In 2023, there were 78 active vessels in the Polynesian offshore fishing fleet.

Export revenues reached 2.3 billion XPF, primarily from whole offshore fish and albacore tuna fillets, with a total export volume of 1,800 tons.

Polynesian longline fishing of albacore and yellowfin tuna holds the MSC (Marine Stewardship Council) certification, ensuring sustainable sourcing and enabling the industry to expand into new markets.

In 2023, total fishery production reached a record of 8,700 tons.

### THE ACQUACULTURE

With a public aquaculture technical center responsible for juvenile production, R&D, and technology transfer, and government support for entrepreneurs, aquaculture development is a key priority for French Polynesia. The initial focus is on three key sectors: shrimp farming, fish farming and the collection of clams for the aquarium and meat export markets.

The region is also supporting a project to develop a 35-hectare biomarine zone in Faratea (East Taiarapu, Tahiti).

This initiative aims to enhance aquaculture production by establishing a hub for industry projects and fostering synergies among stakeholders.



## GREEN ECONOMY AND INDUSTRY



Several processed agricultural products are well-known and successfully exported worldwide:

**Tahitian vanilla (*Vanilla tahitensis*)** is considered one of the best in the world. Its high fatty acid content makes it highly sought after in gastronomy. Exports amounted to 560 million XPF in 2023.

**Tahitian noni** is highly popular in the United States as a dietary supplement with multiple benefits. Exports reached 198 million XPF in 2023.

**Copra production** will reach 6,705 tons in 2023. This copra is processed into oil, with export volumes representing 340 million XPF in revenue in 2023. Part of the annual production is refined in Tahiti and sent to the manufacturers of Tahitian monoi. Internationally renowned, sales reached 254 million XPF in 2023, "monoi de Tahiti" benefits from an "appellation d'origine". Monoi is mainly exported to France (89% of total volume), which orders 88% of monoi in bulk.



**French Polynesia's food industry** is a symbol of its economic dynamism. The beverage sector remains the most developed (noni juice, fruit juices, beer, Tahiti wine, rum).



## RENEWABLE ENERGY

Electricity production on the island of Tahiti is undergoing significant change. In 2022, the energy mix consisted of 57% hydrocarbons, 39% hydroelectricity, and 4% rooftop photovoltaic installations. Since production is not a public service, the government promotes competition among producers to increase the share of renewable energy while keeping costs manageable for consumers.

French Polynesia aims to reduce greenhouse gas (GHG) emissions by 50% by 2023. This will be achieved by controlling electricity demand and using a range of renewable energy technologies: solar thermal, solar photovoltaic, SWAC, hydroelectricity or any other technology not yet widespread in the region or in the R&D phase (hydrolien, wind, ETM, biomass). In 2023, 45% of energy production will come from renewable energies and 55% from hydrocarbons.



## ENERGY TRANSITION

French Polynesia's Climate Plan (PCPF) 2024-2030 sets ambitious targets for reducing dependence on hydrocarbons and carbon footprints in response to the climate emergency. It aims to :

- > Reduce greenhouse gas emissions ;
- > Reinforce low-carbon modes of transport ;
- > Reduce our energy consumption and develop renewable energies such as solar and hydroelectric power ;
- > Improve the quality of the air we breathe on a daily basis ;
- > Adapt the territory to future climate risks.



# KEY FINANCIAL INDICATORS

Like all global economies, the Polynesian economy experienced the impact of Covid-19 between 2020 and 2022.

The tourism sector, which is the primary economic resource of French Polynesia, was particularly affected by the pandemic.

In 2023, the economy of French Polynesia is characterized by record tourism and a decline in inflation.



## EMPLOYMENT

In 2023, the number of salaried employees amounted to 71,840. The tertiary sector accounts for nearly 82% of salaried employees in French Polynesia, compared to 8.1% and 7.7% for the construction and industrial sectors, respectively.

As of January 1, 2023, the guaranteed minimum interprofessional wage is 169,153 XPF per month for 169 hours worked.



## ECONOMY

- > Standard & Poor's Global Ratings: Long-term rating of «A» and short-term rating of «A1» for 2023.
- > GDP 2023: 706 billion XPF.
- > 2023 GDP Growth Rate: +3% in volume and +7% in value.
- > CAGR of Money Supply 2014-2023: +6.6%.
- > GDP per capita: 2.5 million XPF in 2023.
- > Consumer Price Index: +0.6% in 2023.
- > Gross Business Creation Rate in 2023: +11% (3,892 new businesses created, 86% of which are individual enterprises).
- > Nearly 37,500 active businesses as of December 31, 2023, with 82% being individual businesses and 18% being companies.
- > Private Investments in 2023: 105 billion XPF.
- > State Expenditure / GDP in 2023: 30% of GDP.
- > Business Climate Index (IEOM 2023): 107.3\*.
- > More than 71,800 salaried employees: 2% in the primary sector, 16% in the secondary sector, and 82% in the tertiary sector.

\*base 100



## AIRPORT INFRASTRUCTURE

### TAHITI FAA'A INTERNATIONAL AIRPORT

- > 1,685,104 passengers processed in 2023 at Tahiti Faa'a Airport.
- > In 2023, passenger volume was 15% higher than in 2019 (the reference year, before the Covid crisis).
- > Passenger growth (PAX): +22% compared to 2022.
- > CAGR of GDP 2018-2023: 2.59%.
- > Load factor for regular international flights in 2023: 79%.
- > 8 direct international destinations :  
Los Angeles, San Francisco, Seattle, Japon, New-Zealand, Hawaii, New-Caledonia and Cook Island.

### Aerodromes

French Polynesia is equipped with 46 territorial aerodromes, 1 state aerodrome (Tahiti Faa'a), and 1 military aerodrome (Moruroa). In addition, there are 4 private aerodromes.

The state aerodrome of Tahiti Faa'a has been managed by the SAS Aéroport de Tahiti (ADT) since April 1, 2010, under a concession agreement. French Polynesia holds jurisdiction over the 46 aerodromes and is responsible for airport operations.



## PORT INFRASTRUCTURE

### PORT OF PAPEETE

- > The Port of Papeete is the 4th busiest port in terms of passenger numbers at the national level (including Overseas Territories) and the 3rd busiest for all destinations in the South Pacific.





## ENVIRONMENT

- > «Te Tainui Atea» which encompasses the entire exclusive economic zone (EEZ) of French Polynesia, is the largest marine area under management in the world.
- > French Polynesia has been one of the largest marine mammal sanctuaries on the planet since 2002.
- > All shark species are protected. Their transport, possession, capture on land or at sea, taxidermy, and commercialization are prohibited.
- > The municipality of Fakarava has been classified as a UNESCO “Biosphere Reserve” since 2006.
- > The Taputapuātea marae has been listed as a UNESCO World Heritage site since 2017.
- > Since 2000, Bora Bora has been the only municipality in the Pacific to hold the «Blue Flag» label.
- > Since July 2024, the Marquesas Islands have been classified as a UNESCO World Heritage site.



## EXPORTS

- > Local exports in 2023: 22.6 billion XPF.
- > 79% of exports are pearl products, 10% fish, 2% vanilla, 1% noni, 1% monoi, 1% mother-of-pearl, and 6% other products.
- > MSC certification obtained in 2018 for the professional tuna fleet, covering both albacore and bigeye tuna.
- > Tahitian vanilla stood out at the 2024 Paris International Agricultural Show with two gold medals for Vanille de Tahiti and Manutea Vanille, while Royale Vanille won silver.
- > Agricultural Rum: At the 2024 International Agricultural Show in Paris, the Avatea Distillery of Paea won two awards, one gold and one silver. The Pari Pari estate from the Taha’a Distillery won two medals, silver and bronze. Manutea won the bronze.



## TOURISM

- > Tourism revenues amounted to 99 billion XPF, representing approximately 14% of French Polynesia’s GDP in 2023.
- > 80% of tourists and tourism revenue come from France and North America.
- > 261,813 tourists in 2023: 17% are cruise passengers and 83% are land-based tourists.
- > North American tourists account for 46% of the total, followed by those from mainland France (30%).
- > As of June 30, 2024, there are 43 hotels in French Polynesia offering 2,604 accommodation units, with a total capacity of 6,216 tourists, 95% of which is located in the Society Islands.
- > Average occupancy rate in 2023: 73.2%.
- > RevPar\* in December 2023: 43,000 XPF.
- > RMC\*\* 2023 : 66,293 XPF.
- > Average length of stay in 2023: 15.8 days.



## DIGITAL ECONOMY

- > A vibrant and innovative digital ecosystem at the heart of Oceania. Polynesian Tech, the South Pacific innovation hub, is officially recognized as a French Tech Community.
- > The international submarine optical fiber communication cable, Honotua, provides high-speed internet access from Hawaii to residents of Tahiti, Bora Bora, Raiatea, Huahine, and Moorea.
- > Natitua, the submarine digital and domestic cable, has connected Tahiti to 20 islands in the Marquesas and Tuamotu archipelagos since late 2018.
- > In 2020, the international Manatua cable helped secure the Honotua international and domestic system, linking Samoa to Tahiti via Niue and the Cook Islands.
- > As part of continued digital development, Natitua Sud was launched in 2023, connecting Tahiti to Tubuai and Rurutu in the Austral Islands.

Sources : CPS, ISPF, IEOM, AFD, CEROM, ADT, DRM, Douanes PF, DGEN.

\*RevPar: Average Revenue per Available Room.\*\*RMC: Average Revenue per Rented Room.

# 10 GOOD REASONS TO INVEST IN FRENCH POLYNESIA

Many international investors have chosen to establish themselves in French Polynesia.

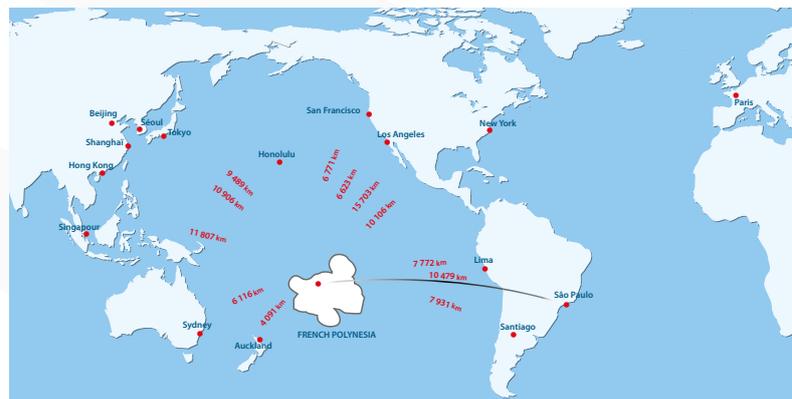
Beyond the legendary island lifestyle and a secure environment, fiscal incentives and support measures are also offered.

## 1. A UNIQUE STRATEGIC POSITIONING

French Polynesia, located at the heart of the Pacific Ocean, offers a spectacular natural environment and a rich culture, all within a safe and peaceful setting. With 118 islands spread across an area equivalent to that of Europe (5.5 million km<sup>2</sup>), it boasts modern infrastructure that meets international standards, particularly in transport, healthcare, and telecommunications, ensuring optimal connectivity. Its strategic location makes it a hub for international trade, benefiting from proximity to dynamic economies such as Australia, New Zealand, South America, and the United States. With a young and skilled population, French Polynesia is undeniably a key player in the South Pacific.

## 2. AN AUTONOMOUS OVERSEAS COUNTRY WITHIN A STABLE MONETARY ZONE

French Polynesia is an overseas country within the French Republic. With an extended political autonomy recognized by the French Constitution, it governs itself freely and democratically. The French State assumes sovereign functions. The parity with the euro (1 EUR = 119.3317 XPF) is guaranteed by the French government within a zone that forms a pillar of monetary stability. French Polynesia enjoys complete freedom of transfers and unlimited convertibility.



## 3. A LEGAL SYSTEM GUARANTEED BY NATIONAL FRENCH LAW

The state guarantees public freedoms in French Polynesia. The judiciary is entirely under the authority of the French State. It is responsible for matters relating to nationality, civil and civic rights, association law, and monetary and financial law. French Polynesia has jurisdiction in several areas, including commercial law and, to some extent, civil law. Its powers are exercised in compliance with the competencies assigned to the French State, particularly in criminal law.

## 4. TOP INCENTIVES FOR INVESTMENT

Investment in French Polynesia is significantly facilitated by the local government, which encourages meetings and exchanges between project developers and various ministries and services. This support takes the form of tax incentives (Polynesian tax exemptions, tax assistance for large investments, and other schemes), with additional support from the state for overseas tax exemptions.



## 5. MODERN AND EFFICIENT INFRASTRUCTURE

French Polynesia boasts modern infrastructure (roads, ports, airports, hospitals) that meets international safety standards, offering significant development potential. The capital, Papeete, is a comprehensive port technical platform, providing high-quality services and facilities to international transporters and cruise companies. An organized air and maritime transport system ensures regular supplies and the transportation of passengers, essential for any economic activity. Satellite links and the optical fiber cable provide continuous connectivity with the rest of the world (telephony, high-speed internet).

The healthcare system is equipped with high-level infrastructure, including a state-of-the-art hospital with the latest technology, a solid network of clinics, and a high-quality social protection system based on intergenerational solidarity. All Polynesians, regardless of their income or geographical location, benefit from care funded by the "Caisse de Prévoyance Sociale" (CPS).

## 6. A UNIQUE AND EXCEPTIONAL NATURAL ENVIRONMENT

The five Polynesian archipelagos offer an unparalleled diversity of landscapes, from high islands to atolls, providing a wide range of unique, original, and diverse tourism products. This environment offers a unique and privileged living setting for expatriate staff.



## 7. A RICH HUMAN AND CULTURAL HERITAGE

In addition to the warm hospitality of the Polynesian people, there is a preserved and vibrant culture. Polynesian languages are studied and widely spoken. The arts are dynamic and continuously evolving. The cultural authenticity of the islands is a tremendous asset for tourism.

## 8. A YOUNG, DYNAMIC, AND SKILLED POPULATION

The young average age of the population (30% of the population is under 25 years old) fosters the economic dynamism across French Polynesia. Young Polynesians are increasingly qualified, holding higher education and university degrees. Young and urbanized, the Polynesian youth express diverse modern needs linked to the sociocultural developments of recent decades. As a result, several thriving sectors have developed to meet these demands and open this South Pacific territory to the rest of the world.

## 9. COMPLIANCE WITH INTERNATIONAL STANDARDS AND NORMS

As a mark of professionalism, many Polynesian companies adhere to international quality, environmental, and safety standards: ISO certifications, OHSAS standards (Occupational Health and Safety), as well as other international certifications for tourism and hospitality (Green Globe, etc.), HACCP (Hazard Analysis and Critical Control Points) for the food processing industry, and MSC (Marine Stewardship Council) eco-certification recognizing the sustainability of fisheries, particularly for albacore and yellowfin tuna, in longline fishing.

## 10. ASSISTANCE MEASURES AND PRIVILEGED SUPPORT

Government support is also reflected in organizational assistance measures to guide investors through their procedures, with the creation of a one-stop shop for investors: the Economic Development Agency.

The Polynesian Investment Delegation, a public service operating under the Ministry of Economy, offers project developers free support and step-by-step guidance throughout the administrative processing of their applications.



# STARTING A BUSINESS: A STEP-BY-STEP GUIDE



Starting a business in French Polynesia is quick and straightforward, similar to the process in mainland France, with the same legal structures (EURL, SARL, SA, etc.).

Once the business model, legal structure, and the amount of the share capital are determined, the process follows in the order below:

- > Establish the company and draft the statutes ;
- > Register the statutes with the Directorate of Land Affairs (DAF) – Registration Service (in Papeete) ;
- > Publish a legal notice of incorporation in a legal announcement journal ;
- > Register with the Center for Business Development and Formalities (CDFE) of the Chamber of Commerce, Industry, Services, and Trades (CCISM).

Starting a sole proprietorship is also very simple. One just needs to visit the CCISM to declare the activity and provide proof of identity.

There are partners available to guide you through the process. The CDFE at the CCISM is the starting point and mandatory step for any business creation.





## 1. INCORPORATION OF A COMPANY : FORMALITIES

The CDFE is designed to facilitate the creation of businesses and simplify the declarations required by business owners under the laws and regulations in the legal, administrative, social, fiscal, and statistical fields, by bringing them together in one place and on a single document.

Passing through the CDFE is mandatory for all declarations such as company creation, modifications, and cancellations...

The CDFE assists businesses with all registration formalities with the relevant organizations.

These formalities must be completed no earlier than one month before the start of operations and no later than one month after the start date. The information and documents collected by the CDFE are then forwarded to the relevant organizations: the Trade and Companies Register (RCS), the Institute of Statistics of French Polynesia (ISPF), the Directorate of Taxes and Public Contributions (DICP), the Social Welfare Fund (CPS), etc.

### THE STEPS TO FOLLOW FOR CREATING A BUSINESS ARE AS FOLLOWS:

**1. Preparatory visit to the Business Development and Formalities Center (CDFE)** to obtain the list of the main supporting documents required for the company's registration.

#### Chamber of Commerce, Industry, Services, and Crafts

+689 40 47 27 00 @ cdfc@ccism.pf www.ccism.pf

**2. Drafting the Statutes :** The articles can be drafted in private deed or with the assistance of the CCISM (which provides template articles according to the legal structure) or through a notarial act.

**3. Payment of Capital Contributions and Deposit of Funds:** The contributions in cash must be deposited in a blocked account at a bank or with a notary. This account, known as the "company formation account" or "STFO," remains blocked until the company is officially registered in the commercial registry and the Kbis extract is issued.

**4. Signing the Statutes :** All shareholders must approve the company's articles. It is necessary to prepare 5 originals, along with a sufficient number of certified copies for shareholders, banks, etc. Each shareholder must initial every page of the original articles and sign the last page of each original document. For SNCs and SARLs, the signature of the act of appointment for the manager(s) (if not included within the articles) is also required.

**5. Registration of the Statutes** within one month following their adoption with the:

#### Directorate of Land affairs

+689 40 47 18 18 @ daf.direction@foncier.gov.pf  
www.service-public.pf/daf

- > Deposit of 3 originals for registration purposes (1 for the Registration Service of the DAF, 1 for the Registry of the Commercial Court, and 1 for the company) along with certified copies of the registered Articles of Association (1 for the Directorate of Taxes and Public Contributions and 1 for the Social Security Fund for employee hiring);
- > Payment of registration fees: a minimum of 1% and 10,000 XPF for civil and commercial companies and GIEs, a fixed fee of 2,500 XPF for cooperatives.

**6.** After the registration of the Statutes, the company must publish a notice of its constitution in a legal announcement journal of French Polynesia. It is advised to keep a few copies of the issue containing the company's incorporation notice.

**7.** The legal representative of the company must request **the registration of the company with the registry of the Mixed Commercial Court** within 30 days following the adoption of the Articles of Association. To do this, they must submit a registration application file to the CDFE, mainly including :

- > 1 receipt of payment for the legal notice to be published after registration with the RCS ;
- > 1 proof of the company's domiciliation.



**For the manager(s) as individual(s) :**

- > 2 photocopies of the identity card or passport (valid) or 2 copies of the birth certificate (1 original dated less than 3 months ago and 1 copy) of the manager(s) ;
- > For foreign individuals: 1 copy of the professional merchant card issued by the Service of Employment, Training, and Professional Integration (SEFI) must be provided at the time of registration ;

**Employment, Training and Professional Integration Department**

☎ +689 40 46 12 12 @ entreprises@sefi.pf 🌐 www.sefi.pf

- > 1 declaration on honor of non-conviction and eligibility to manage a company;

**For the manager(s) of a legal entity (companies):**

- > 2 Kbis extracts (1 original dated less than 3 months and 1 copy) or 1 original of the entity's proof of existence with a French translation if necessary.

**For the legal representative of the managing legal entity, add the required documents for individual managers:**

- > 1 certificate of fund deposit issued by the bank if there is a monetary contribution ;
- > 1 report from the auditor of the contributions if there is a contribution in kind registered\* ;
- > 1 copy of the published legal notice, signed by the director of publication of the concerned legal announcements journal in French Polynesia ;
- > 2 original copies of the signed and registered statutes\* ;
- > 1 meeting minutes of the appointment of the manager(s) (if the appointment is outside the statutes) registered\* ;
- > 1 M1 form to be filled out and signed (form provided by the CDFE) ;
- > 1 form for the taxes known as "Annex C" to be filled out and signed ;
- > 7,000 XPF for processing fees, payable in cash, by check made out to "CCISM," by credit card (except AMEX), or by bank transfer (provide the transfer order) to the SOCREDO Account: 00001-77555500070-08.

**8. The CDFE sends the completed M1 form along with the supporting documents to the Trade and Companies Register (RCS).** Within 30 days, if no additional information is requested by the RCS, the Kbis extract is sent to the CDFE for delivery to the legal representative of the company.

**9. The CDFE submits the completed M1 form along with the supporting documents to the Institute of Statistics of French Polynesia (ISPF).** The Tahiti number is created within 15 days.

**French Polynesia Institute of Statistics**

☎ +689 40 47 34 34 @ ispf@ispf.pf 🌐 www.ispf.pf

**10. The CDFE submits the completed M1 form along with the supporting documents to the Department of Taxes and Public Contributions (DICP)** only upon receipt of the Kbis extract from the RCS, which attests to the legal existence of the company.

**Directorate of Taxes and Public Contributions**

☎ +689 40 46 13 13  
🌐 www.impot-polynesie.gov.pf

**11. The CDFE submits the completed M1 form to the Social Security Fund (CPS)** only upon receipt of the Kbis extract from the RCS, which attests to the legal existence of the company.

**French Polynesia Social Welfare Fund**

☎ +689 40 41 68 68 @ info@cps.pf 🌐 www.cps.pf

**NOTE :** While it is possible to complete all these formalities oneself, this should not prevent the aspiring business owner from consulting a legal professional who can advise on the choice of legal structure and handle all the administrative procedures on their behalf.

(\* ) Documents to be registered with the Registration Service of the Directorate of Land Affairs.





## 2. STARTING OPERATIONS: TAX AND REPORTING OBLIGATIONS

### Business Tax

At the start of operations, registration must be made within 30 days with the Center for Business Development and Formalities (CDFE) for commercial and artisanal activities, or directly with the Directorate of Taxes and Public Contributions (DICP) for non-commercial activities..

### Upon establishment and for any changes:

- > Change of address or activity: declaration within 30 days at the CDFE;
- > Change of rent, employees, or equipment: declaration within 30 days at the DICP.

### De-registration

- > For commercial activities: at the CDFE ;
- > For non-commercial activities: at the DICP.

### Gross revenue Tax

Declare the turnover (sales and revenue) from the previous year and operating expenses before April 1st.

### Corporate Profit Tax

For companies whose fiscal year coincides with the calendar year, tax returns must be filed no later than April 30th of the following year.

### Value-Added Tax (VAT)

All businesses with a turnover exceeding 10,000,000 XPF per year are subject to VAT, except for companies engaged in export operations, which benefit from an exemption.

### The VAT taxpayer has two obligations :

- > To invoice VAT ;
- > To declare and remit the VAT to the tax authority monthly or quarterly.

New VAT taxpayers are required to submit declarations based on their tax regime, which is determined according to their projected turnover.

For further information on taxpayer obligations :

### Directorate of Taxes and Public Contributions

- +689 40 46 13 13
- [www.impot-polynesie.gov.pf](http://www.impot-polynesie.gov.pf)



## 3. COMPANY DEED REGISTRATION FORMALITIES

### 1. Company creation, regardless of Legal Structure

Registration fees are applicable to contributions made to the company, based on the following rates:

- > Contributions of money, receivables, deposits, guarantees, current accounts, and movable property are taxed at a rate of 1% ;
- > Contributions of business assets, clientele, lease rights, or lease promises are taxed at a rate of 3% ;
- > Contributions of real estate or property rights are taxed at a rate of 5% (3% plus the property registration tax of 2%) ;

The minimum registration fee applicable to the creation of companies is 10,000 XPF.

### 2. The transfer of shares

The acts of transferring shares in a company whose capital is divided into shares are subject to a registration fee of 2%.

The transfer of social shares, regardless of their nature, is subject to a registration fee of 5%.

These fees are based on the price stated in the deed or the accounting value if it is higher.

However, transfers of shares or social shares that grant the holders the right to enjoy or be assigned real estate are taxed as real estate sales.

### 3. Capital increases and reductions

- > Capital increases through cash contributions are taxed at a fixed fee of 2,500 XPF.
- > For other forms of capital increases, the rates defined in point 1/ are applied.
- > Capital reduction acts are taxed at a fixed fee of 7,000 XPF, unless proportional fees are applied in the case of asset transfers between partners or the acquisition of shares by a partner.

### 4. Dissolution and liquidation of companies

The acts of company dissolution are subject to a fixed fee of 7,000 XPF, unless liquidation is involved. In the case of the transfer of assets to one or more shareholders who are not the contributors, transfer or mutation taxes will apply.

These registration formalities must be completed with :

### Directorate of Land Affairs

- +689 40 47 18 18 [daf.direction@foncier.gov.pf](mailto:daf.direction@foncier.gov.pf)
- [www.service-public.pf/daf](http://www.service-public.pf/daf)

# TAXATION: A SIMPLE AND UNIQUE SYSTEM.



Although the Polynesian tax system is distinguished by the absence of personal income tax, wealth tax, and inheritance tax, other taxes do exist.



## 1. IMPORT DUTIES AND TAXES

Import duties and taxes are collected by the Regional Customs Directorate, a state service made available to the territory for this fiscal mission. Goods of all kinds, from all origins, regardless of the mode of transport, must be declared upon arrival in French Polynesia to be subject to duties and taxes.

However, there are exemptions or suspensions of duties and taxes corresponding to targeted government policies (such as temporary admission regimes and investments in renewable energy).

The customs tariff is available on the website [www.ispf.pf](http://www.ispf.pf)



## 2. TAXES, DUTIES, AND LEVIES AFFECTING INCOME

### 2-1. TAXATION ON PERSONAL INCOME

One of the unique features of the Polynesian tax system is the absence of tax on the total income of individuals. Salaries, wages, and pensions are simply subject to a Territorial Solidarity Contribution (CST) intended to fund the universal social protection system.

This contribution is subject to withholding at source by the employer or the income payer. Therefore, unless there are multiple sources of income, income earners do not have a filing obligation. The contribution is applied in income brackets, according to the following terms:

#### GROSS INCOME XPF

- From 0 to 150 000	0,5%	- From 1 000 001 to 1 250 000	15%
- From 150 001 to 250 000	3%	- From 1 250 001 to 1 500 000	18%
- From 250 001 to 400 000	5%	- From 1 500 001 to 1 750 000	21%
- From 400 001 to 700 000	9%	- From 1 750 001 to 2 000 000	24%
- From 700 001 to 1 000 000	11%	- From 2 000 001 to 2 500 000	26%
		- above 2 500 000	28%

**Example :** For a gross salary of 820,000 XPF per month, the CST that the employer or the income debtor will need to withhold will amount to 51,450 XPF (i.e., 6.27%) according to the following calculation :

> From 0 to 150 000 XPF	750 XPF
> From 150 001 to 250 000 XPF	3 000 XPF
> From 250 001 to 400 000 XPF	7 500 XPF
> From 400 001 to 700 000 XPF	27 000 XPF
> From 700 001 to 820 000 XPF	13 200 XPF



## 2-2. CORPORATE TAXATION

### 2-2-1. GENERAL TAXATION

#### The business license tax: an entry point into corporate taxation

The business tax applies to all businesses, whether individuals or legal entities, with the exception of activities in the primary sector, artistic creation, and those related to asset management. It is an annual flat fee consisting of a fixed portion based on the nature of the activity and a proportional portion, which is calculated by applying a rate to the rental value of the business premises.

#### Gross Revenue Tax : simplicity tailored for sole proprietorships

Sole proprietorships are subject to the gross revenue tax if their annual turnover exceeds 10,000,000 XPF. Characterized by simple reporting requirements, this tax applies to the annual turnover as follows:

SERVICE PROVIDERS AND SELF-EMPLOYED PROFESSIONS		RETAILERS	
Turnover XPF		Turnover XPF	
- from 0 à 5 500 000	1,5%	- from 0 to 22 000 000	0,5%
- from 5 500 001 to 11 000 000	4%	- from 22 000 001 to 44 000 000	1,5%
- from 11 000 001 to 22 000 000	5%	- from 44 000 001 to 88 000 000	2,5%
- from 22 000 001 to 55 000 000	6%	- from 88 000 001 to 220 000 000	3,5%
- from 55 000 001 to 82 500 000	8%	- from 220 000 001 to 330 000 000	4,5%
- above 82 500 000	11%	- from 330 000 001 to 550 000 000	6%
		- from 550 000 001 to 825 000 000	7%
		- from 825 000 001 to 990 000 000	8%
		- above 990 000 000	9%

In addition to the gross revenue tax, a territorial solidarity contribution is applied, which also applies to the turnover, according to the following terms:

SERVICE PROVIDERS AND SELF-EMPLOYED PROFESSIONS		RETAILERS	
Turnover XPF		Turnover XPF	
- from 0 to 5 500 000	0,75%	- from 0 to 20 000 000	0,4%
- from 5 500 001 to 10 000 000	2,75%	- from 20 000 001 to 40 000 000	1,75%
- from 10 000 001 to 20 000 000	3,25%	- from 40 000 001 to 80 000 000	2%
- from 20 000 001 to 50 000 000	3,75%	- from 80 000 001 to 200 000 000	2,25%
- from 50 000 001 to 75 000 000	4,50%	- from 200 000 001 to 300 000 000	2,75%
- above 75 000 000	5%	- above 300 000 000	3,25%

The gross revenue tax and the contribution also apply to certain types of legal entities (general partnerships, civil societies, limited partnerships). There are deductions available on the tax base and/or the tax itself, depending on the nature of the activities.

#### Special cases specific to sole proprietorships:

##### 2-2-1. Primary sector :

Sole proprietorships operating in the primary sector benefit from a very special status, with a wide range of activities exempt from the business tax and gross revenue tax. Similar to individuals receiving salaries, wages, and pensions, these businesses in the primary

sector are only subject to a territorial solidarity contribution, which applies to their turnover after a 50% deduction. The rates for this contribution are as follows:

Turnover XPF			
- from 0 to 10 000 000	1%	- from 100 000 001 to 300 000 000	3%
- from 10 000 001 to 20 000 000	1,5%	- from 300 000 001 to 500 000 000	4%
- from 20 000 001 to 50 000 000	2%	- above 500 000 000	5%
- from 50 000 001 to 100 000 000	2,5%		

In addition to this contribution, pearl and shellfish businesses are subject to a specific gross revenue tax, which applies to their turnover. The rates for this tax are the same as those for the territorial solidarity contribution mentioned above.



### Small businesses :

Sole proprietorships, other than those in the primary sector, with an annual turnover not exceeding 10,000,000 XPF, benefit from a simplified tax regime.

This regime involves the application of an annual flat fee, which relieves the business from the business tax and gross revenue tax, thus exempting eligible businesses from the related reporting obligations.

<b>Businesses whose turnover is less than or equal to 2 000 000 XPF</b>	<b>25 000 XPF</b>
<b>Businesses whose turnover is between 2 000 001 and 5 000 000 XPF</b>	<b>45 000 XPF</b>
<b>Businesses whose turnover is between 5 000 001 and 7 500 000 XPF</b>	<b>110 000 XPF</b>
<b>Businesses whose turnover is between 7 500 001 and 10 000 000 XPF</b>	<b>220 000 XPF</b>

### Corporate tax: a significantly reduced tax burden

Capital companies (public limited companies, limited partnerships by shares, limited liability companies), as well as public institutions with financial autonomy (EPIC), are subject to corporate income tax at a rate of 25%.

### Profit :

from 50 000 000 to 100 000 000 XPF :	7%
from 100 000 001 to 200 000 000 XPF :	10%
from 200 000 001 to 400 000 000 XPF :	12%
Above 400 000 001 XPF :	15%

### However, it should be noted that:

- > Renewable energy-producing companies (solar, hydroelectric, photovoltaic, wind, etc.) benefit from a preferential tax rate of 20%;
- > Companies whose activities are exclusively in the fields of research, development, and digital technologies are subject to a preferential tax rate of 20%;
- > Financial and credit institutions, as well as leasing companies, are subject to a tax rate of 35%;
- > Mining companies are subject to a 33% tax rate, which will gradually decrease to 25% for fiscal years ending on or after December 31, 2027.

The minimum flat-rate tax replaces corporate income tax when the legal entity is exempt from paying corporate tax due to a reported deficit or when its tax liability exceeds the corporate tax due for the fiscal year in question. In this case, the minimum tax is 0.5% of turnover, and in the case of a deficit, the minimum flat-rate tax is 0.25% of turnover, with a minimum payable of 50,000 XPF and a maximum limit of 4,000,000 XPF.

Companies with profits equal to or exceeding 50,000,000 XPF are required, in addition to corporate income tax, to pay an additional corporate income tax contribution, according to the following terms :



## 3. CONSUMPTION AND RELATED TAXES

### 3-1. VALUE ADDED TAX (VAT)

VAT is intended to apply to all goods deliveries and services rendered in French Polynesia. This tax is applied to the price excluding tax of the transactions. Businesses are required to periodically remit the tax collected, after deducting the tax they have paid on their expenses and investments.

In addition to the exemptions, the applicable rates are 5%, 13%, and 16%:

- > The reduced rate (5%) applies, in particular, to transactions involving water, non-alcoholic beverages, products intended for human consumption (except basic necessities, which are exempt), medications (except reimbursable medicines, which are

### Special cases related to the business tax (patentes), gross revenue tax, corporate tax, and the SME regime

Individuals who create a new business are exempt from the flat-rate tax for the year of its creation and the following two years. The exemption is conditional on the person having registered their business within three months of starting operations. Disabled individuals (categories A and B) are exempt from the contribution during their first two years of activity. They permanently benefit from a reduction of 33% (category A) and 66% (category B).

### 2-2-2. TAXATION OF BUSINESSES NOT ESTABLISHED IN FRENCH POLYNESIA

Companies that carry out taxable operations in French Polynesia on a one-off basis without being established or represented there are subject to a withholding tax of 15% on the price of these operations. Polynesian clients are required to withhold this amount when making payment.

If the operations carried out by these companies in French Polynesia are spread over time (for example, a construction project), they may opt for tax representation, which would subject them to the standard taxes (instead of the withholding tax) through a local tax representative accredited by the tax authorities.

exempt), books and press publications (both paper and online), special equipment for disabled individuals, and pet food.

This rate also applies to services such as hotel accommodation (including cruise and charter ships, excluding luxury villas), passenger transport, electricity supply, childcare services, and certain tourism services ;

- > The intermediate rate (13%) applies to all services not specifically exempt and not falling under the reduced rate;
- > The standard rate (16%) applies to all goods deliveries not specifically exempt and not falling under the reduced rate.





## 3-2. OTHER CONSUMPTION TAXES

### 3-2-1. TOURISM TAXATION

The tourism promotion fee is a tax applied to land-based tourists. It is charged at a rate of 5% on the sale price of rooms in hotels and international tourist residences.

The cruise development tax applies to passengers of cruise ships that operate regularly or occasionally in French Polynesia. It is 500 XPF per passenger per port call. A sliding scale system is in place to benefit ships that operate permanently in French Polynesia.

### 3-2-2. ADVERTISING TAXES

The dissemination of advertising messages on any medium is subject to a specific tax. However, since 2018, only advertising related to products that are also subject to the prevention tax

(such as alcohol and sugary products) is taxed at a rate of 40%. Any other form of advertising is now exempt from these taxes.



## 4. VARIOUS TAXES

### 4-1. TAX ON INCOME FROM MOVABLE CAPITAL

This tax applies to profits distributed by capital companies, including attendance fees and interest paid to individuals other than banking institutions. It is withheld at source by the company when the payment is made. The profits of companies whose headquarters are located outside of French Polynesia but that

operate within the territory are also subject to this tax, in proportion to their activity within the territory.

The tax rates are 12% for income derived from payments to creditors and bondholders, 10% for general distributions, and 4% for interest and earnings from deposits, government bonds, and treasury bills.

In addition to this tax, a territorial solidarity contribution of 5% is applied.

## FOR ANY ADDITIONAL INFORMATION

### Import duties and taxes :

#### REGIONAL CUSTOMS DIRECTORATE

+689 40 50 55 50

dr-polynesie@douane.finances.gouv.fr

www.douane.gouv.fr

### Various taxes, duties, and levies other than registration and transcription duties :

#### DIRECTORATE OF TAXES AND PUBLIC CONTRIBUTIONS

+689 40 46 13 13

www.impot-polynesie.gov.pf

### Registration and transcription duties :

#### DIRECTORATE OF LAND AFFAIRS

#### THE REVENUE SECTION OF THE MORTGAGE REGISTRY

+689 40 47 18 18

daf.direction@foncier.gov.pf

www.service-public.pf/daf

### 4-2. PROPERTY TAX ON BUILT PROPERTIES

This tax applies to all built properties, as well as land used for commercial or industrial purposes, and to commercial or industrial installations that are considered as constructions. It is levied at a rate of 10% on the rental value of taxable properties. In addition to the calculated tax, municipal fees are added, which can represent an increase of up to 50%.

#### Temporary exemptions from property tax on built properties:

New constructions, reconstructions, and additions to buildings, when regularly declared, benefit from:

- > 5 years of full exemption ;
- > Then, 3 years of partial exemption (a 50% reduction on the rental value).

After this period, they are taxed in full starting from the 9th year.

### 4-3. REGISTRATION AND TRANSCRIPTION DUTIES

Registration duties generally apply to all acts of civil life. There are fixed fees and proportional rates.

For example, for the creation of companies, the duty is 1% of the share capital, with a minimum amount of 10,000 XPF required. For real estate transactions, including the transcription duty, the cumulative standard rates are 9% on the portion of the price up to 25,000,000 XPF and 11% on the portion above that amount.

# THE MAIN INVESTMENT INCENTIVES MEASURES



Structuring investment projects carried out in French Polynesia can benefit, under certain conditions, from public support measures through, on one hand, the Polynesian tax exemption scheme or incentive measures for major investments, and on the other hand, the national tax exemption system.

Depending on the sector, investors may also benefit from operational assistance (tax or parafiscal exemption measures), which vary from one industry to another.

## 1. NATIONAL TAX EXEMPTION

The French State supports the economic development of French Polynesia through a tax exemption system specific to the region (Overseas Tax Exemption or LODEOM).

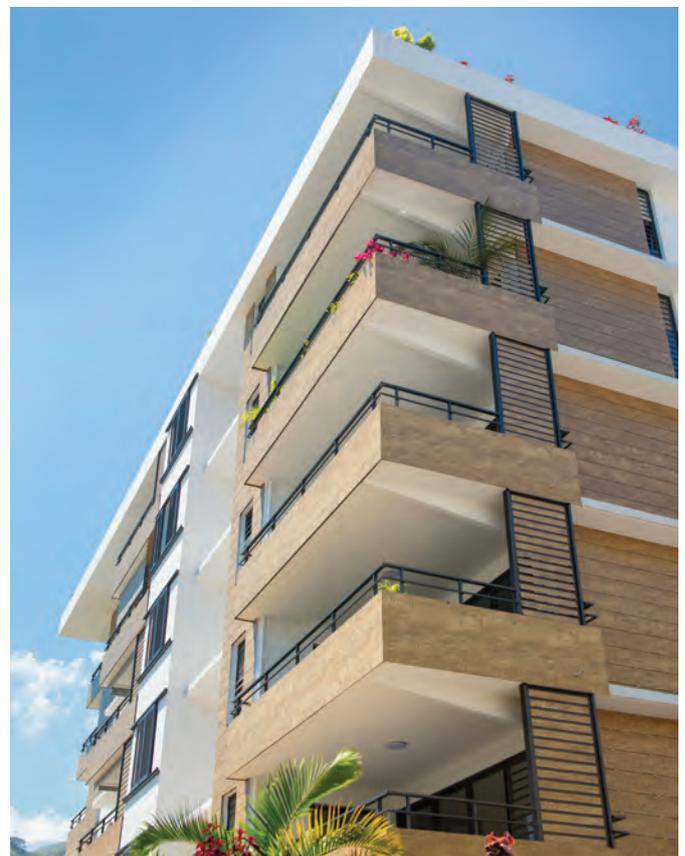
This fiscal aid scheme applies to investments made in overseas territories in so-called "productive" sectors and "housing" projects. The "housing" category mainly refers to the construction of new residential properties for primary residence, benefiting individuals whose income does not exceed certain thresholds.

Exclusions concern, among others, commercial activities, restaurants (excluding classified tourism restaurants), consulting or expertise services, research and development, education, healthcare, banking, finance, and insurance, as well as non-profit activities, postal services, sports and cultural activities, etc.

The tax benefit applies to taxpayers domiciled in mainland France who contribute to financing eligible investments.

### Financial Benefits :

- > Individual investor: Reduction of income tax between 44.12% and 54.36%, with at least 56% of the benefit being retroceded to the overseas business, which thus receives a tax advantage of at least 24.71%\* ;
- > Corporate investor: Deduction from taxable income or a 35% reduction in corporate tax, with 80% of the benefit being retroceded to the overseas business, which thus receives a tax advantage of at least 28%\*.



\*Based on the pre-tax amount of eligible investments.

## 2. POLYNESIAN TAX EXEMPTION

The tax incentive measures for investment outlined in the Investment Code of French Polynesia form a support system to promote the development of major projects. This system significantly reduces the financial burden on project developers. It allows them to benefit from financial participation from third-party companies, covering an amount between 22.5% and 30% (depending on the sector) of the eligible investment amount excluding tax. In return, these companies are entitled to a tax credit ranging from 30% to 40% of the eligible base portion invested, which they pass on at least 75% to the project developers, resulting in a maximum tax gain of 30% of the actual amounts invested.

The following example presents a typical financing plan:

TYPE OF FINANCING	AMOUNT M XPF
Equity Contribution	10
Bank loan	60
Local tax exemption contribution <sup>(1)</sup>	30
<b>TOTAL</b>	<b>100</b>

(1) Calculation: Eligible tax base

$(100M \text{ XPF}) \times \text{tax credit rate of the eligible sector (e.g., 40\%)} \times \text{project retrocession rate (75\%)} = 30M \text{ XPF}$

### IN ITS IMPLEMENTATION, THE POLYNESIAN TAX EXEMPTION SYSTEM OFFERS TWO REGIMES:

#### 1/ INDIRECT INVESTMENTS

Investments made in French Polynesia may be eligible for the tax exemption system, provided specific criteria related to the sector of activity are met. Individuals or entities liable for corporate tax or gross revenue tax, who participate in financing investment programs in one of the eligible sectors approved by French Polynesia, benefit, under certain conditions, from a tax credit.

#### 2/ DIRECT INVESTMENTS

Corporate entities subject to corporate tax or gross revenue tax can benefit from a tax advantage, in the form of a reduction in corporate tax, income tax on movable capital, or on rights and taxes, when they directly carry out and finance an investment program approved by the council of ministers, without resorting to third-party investors.

To benefit from this tax advantage, the investment program must be approved by the Council of Ministers. After the approval, the project owner calls upon "tax-exempt investors" (individuals or entities subject to gross revenue tax or corporate tax in French Polynesia) who, in return for their contributions to financing the project, benefit from a tax credit that can be applied in the fiscal year during which the financing occurs, with the remaining balance applied over the next five fiscal years.

#### In summary :

- > The approved tax base is equal to the sum of the expenses validated by the Council of Minister ;
- > The tax credit rate that companies benefit from in return for their financial participation in the project varies depending on the eligible sectors (see table on page 3) ;
- > For an approved tax base of 1 billion XPF, the total sum of the tax credits (30%) that the companies will benefit from will be 300 million XPF.

These tax credits come with the obligation for the beneficiary companies to invest in the project a sum at least equal to 225 million XPF, or 75% of the tax credit retrocession.

To benefit from the investment regimes provided under Title I of Part II of the Investment Code (Polynesian tax exemption) and to request approval under the conditions of Chapter II of Title II, companies must be selected following a call for expressions of interest procedure.



**AN INVESTMENT PROJECT CARRIED OUT IN FRENCH POLYNESIA IS ELIGIBLE IF IT FALLS UNDER THE FOLLOWING SECTORS OF ACTIVITY :**

ELIGIBLE SECTORS OF ACTIVITY	TAX CREDIT RATE	MINIMUM INVESTMENT AMOUNT TTC <sup>(1)</sup>	
		TAHITI	OTHER ISLANDS
Hotel - construction <sup>(2)</sup>	30% / 40%	250 M XPF	100 M XPF
Hotel - Expansion	30%	100 M XPF	50 M XPF
Hotel - renovation with extension	30%	100 M XPF	50 M XPF
International Golf with a hotel or tourist residence project	30%	1Billion XPF	500 M XPF
Cruise Ship	30%	500 M XPF	500 M XPF
Charter Yacht	30%	50 M XPF	50 M XPF
Guest houses <sup>(3)</sup>	30% / 40%	50 M XPF	50 M XPF
Offshore Professional Fishing	40%	40 M XPF	40 M XPF
Agriculture and Livestock	40%	15 M XPF	10 M XPF
Aquaculture, Fish Farming, Aquariums, and Pearl farming	40%	30 M XPF	15 M XPF
Public Land Passenger Transport	30%	100 M XPF	50 M XPF
Lagoon and Inter-island Maritime Transport, Mixed Cargo <sup>(4)</sup>	30%	200 M XPF	20 M XPF
Inter-island, International Air Transport	30%	500 M XPF	250 M XPF
Maintenance of investments benefiting from this scheme	30%	15 M XPF	10 M XPF
Parking <sup>(5)</sup>	30%	100 M XPF	100 M XPF
Other Real Estate Construction	30%	300 M XPF	150 M XPF
Private Health Establishment	30%	1,5 Billion XPF	800 M XPF
Renewable Energy	30%	30 M XPF	15 M XPF
Waste Treatment and Valorizations	30%	200 M XPF	100 M XPF
Industry	30%	25 M XPF	10 M XPF
Biodiversity Valorization and Exploitation	30%	15 M XPF	10 M XPF
Subsidized Housing	30%	200 M XPF	100 M XPF

(1) The approved investment base eligible for a tax credit is subject to a ceiling, the amount of which depends on the sector.  
(2) This rate is 40% for hotel or international tourism residence construction projects when carried out in islands other than Tahiti, Moorea, and Bora Bora.  
(3) This rate is 40% for the construction of family-run guesthouses when they are built in islands other than Tahiti, Moorea, and Bora Bora.  
(4) This rate is 40% for cargo ships.  
(5) The building permit for the parking construction project must have been issued before December 31, 2023.

### 3. COMBINATION OF THE TWO TAX EXEMPTION SYSTEMS

Subject to project eligibility for both schemes, project sponsors can benefit from the combined support of both tax exemption schemes. They must submit their applications to the AMI (Polynesian tax exemption) and to the DGFIP in Paris (national tax exemption).

By combining both schemes, depending on the sector, it is possible to obtain more than 52.4% of aid on the eligible investment amount (75% of the 30% Polynesian tax credit + 66% of the 45.3% metropolitan tax reduction, minus application fees).

The following example presents a typical financing plan using dual tax exemption:

TYPE OF FINANCING	AMOUNT M XPF
Equity Contribution	10
Bank Loan	30
Contribution from Local Tax Relief	30
Contribution from National Tax Relief:	30
<b>TOTAL</b>	<b>100</b>

## 4. THE TAX INCENTIVE SYSTEM FOR LARGE INVESTMENTS

In order to encourage large-scale investments that generate jobs in French Polynesia, a system consisting of long-term tax exemptions has been implemented by the government, alongside the tax relief program.

To benefit from this system, investment programs must be carried out in the strictly defined Priority Development Zones (ZDP) and are subject, like the tax relief program, to approval by the Council of Ministers of French Polynesia. The minimum investment threshold is 10 billion XPF excluding taxes.

The system provides for two types of ZDPs, which will determine the duration of the tax exemptions: ZDP1 (islands of the Society Archipelago) and ZDP2 (islands of the other archipelagos).

The approval of investment programs is subject to meeting certain conditions, including the feasibility of the proposed investments and the creation of jobs. The investment approval decree specifies the exemptions on imports as well as the internal regime exemptions granted.

### THE SYSTEM GUARANTEES LONG-TERM TAX EXEMPTIONS UNDER THE FOLLOWING CONDITIONS:

TAX EXEMPTIONS		
	ZDP1 SOCIETY ARCHIPELAGO	ZDP2 OTHER ARCHIPELAGOS
Import duties and taxes (excluding airport tax)	At the completion date of the investment program	15 years 30 years if the program $\geq$ 30 Billion*
Property tax (excluding municipal fees)	10 years 15 years if the program $\geq$ 30 Billion*	15 years 30 years if the program $\geq$ 30 Billion*
Business tax (excluding municipal fees)	10 years 15 years if the program $\geq$ 30 Billion*	10 years 15 years if the program $\geq$ 30 Billion*
Corporate Taxes (IS, CSIS, IMF, IRCM)	10 years 15 years if the program $\geq$ 30 Billion*	10 years 15 years if the program $\geq$ 30 Billion*
Withholding tax	Investment Program Realization Period	15 years if the program $\geq$ 30 Billion*
Registration and transcription fees	5 years	Investment Program Realization Period
		5 years

\*billion : billion XPF

In order to reduce transportation costs due to geographical remoteness, the scheme extends the exemption from import duties and taxes to diesel fuel, upon request from the investor.

Important: This scheme is not cumulative with the Polynesian tax exemption scheme. However, it can be combined with the national tax exemption scheme if the investment project falls within an eligible sector.

## PROCESSING OF APPLICATIONS

### The Economic Development Agency is primarily responsible for :

- > Receiving the application files submitted as part of the Call for Expression of Interest (AMI) procedure and forwarding them to the Tax and Public Revenue Directorate.

### The Tax and Public Revenue Directorate is primarily responsible for:

- > Processing requests for approval under the tax incentive measures ;
- > Verifying the eligibility of the investment program under the relevant sector and ensuring that the application is complete with respect to the required documentation for approval.

For more information : [www.choosetahitinow.com](http://www.choosetahitinow.com)

# FOREIGN INVESTOR : RESIDENCY AND WORK CONDITIONS



Entering French Polynesia to settle and/or work is subject to specific conditions.  
The regulations differ from those in metropolitan France and other French overseas departments and territories.  
A residence permit is required for stays longer than three months, except for nationals of a European Union (EU) member state, the European Economic Area (EEA), or the Swiss Confederation. Employment, whether salaried or self-employed, requires authorization.

## STAYING...

For stays under three months, nationals from foreign countries (excluding EU, EEA, Iceland, Liechtenstein, Norway and Switzerland) must obtain a visa before entering the territory. This visa must be obtained from the nearest consular authorities and must include the mandatory mention "valid for French Polynesia". Visa exemptions apply to individuals holding a valid residence permit or long-stay visa issued by France or another Schengen Agreement member state that fully applies the Schengen acquis, for stays not exceeding three months within a six-month period. For long-term stays (beyond three months), residence permits must be requested within two months of arrival in French Polynesia at the High Commission of the French Republic, and before the expiration of the visa. Each residence permit request is reviewed by the Council of Ministers of French Polynesia.

- There are four types of residence permit:**
- > Temporary residence card valid for up to one year.
  - > Multi-year residence card valid for up to four years.
  - > Resident card valid for ten years.
  - > Permanent resident card, valid indefinitely.

These permits are issued by the High Commission of the French Republic based on the reason for and duration of the stay.



## WHERE TO APPLY ?

**High Commission of the Republic in French polynesia**  
Directorate of Regulatory and Legal Affairs – Office of Regulation and Electoral Matters – Foreign Nationals Division

- +689 40 46 87 00
- @etrangers@polynesie-francaise.pref.gouv.fr
- www.polynesie-francaise.pref.gouv.fr



## INVESTING...

The general principle is freedom of foreign investments. However, foreign investors do not automatically gain residency rights, which remain under the authority of the French State.

Investments in the following strategic sectors require prior authorization : fisheries, aquaculture, mother-of-pearl, pearl farming, audiovisual and telecommunications sectors, and for real estate acquisition (land or property rights). The application for prior authorization must be submitted to the General Directorate of Economic Affairs (DGAE) and addressed to the President of French Polynesia.

Foreign investments in other sectors are subject to a declaration requirement within three months after the investment is completed. However, foreign shareholdings are exempt from this declaration if they do not exceed 20% of the share capital in publicly traded companies and do not exceed 33.3% of the share capital in private companies.

The Economic Development Agency (ADE), a public service under the supervision of the Ministry of Economy, Budget and Finance (MEF) of French Polynesia, acts as a “one-stop public service” for investor support.



## WORKING...

**Employee** : Any individual without French nationality including nationals of European Union member countries, who wishes to work as an employee in French Polynesia must obtain a work permit. The initial work authorization request must be submitted in writing to the Minister of Employment of French Polynesia and filed by the employer at the Employment, Training, and Professional Integration Service (SEFI).

Employment, Training and Professional Integration Department (SEFI)

- +689 40 46 12 51
- @etrangers@sefi.pf
- www.sefi.pf

**Non-employee** : Non-EU foreigners who wish to engage in self-employed commercial, industrial or artisanal activities must obtain a foreign trader’s card from SEFI.

Applicants must prove legal residency in French Polynesia and show they have applied for or obtained a residence permit allowing to operate a business subject to authorization. The administration examines the viability and sustainability of their business project.

Once the application is complete, processing takes up to three months. The foreign trader’s card is issued by the SEFI and is valid for five years, renewable.

**The “foreign trader’s card” is required for :**

- > Operating a business under a sole proprietorship;
- > Holding shares in a company where the foreign associate has unlimited liability for corporate debts or is an executive with management authority;
- > Acting as a representative of a foreign company in French Polynesia (subsidiary, branch, or commercial representation).

### Financial transfers

Financial transfers from French Polynesia to foreign countries are not subject to any tax or customs restrictions. There is no declaration requirement for transfers between metropolitan France and overseas territories such as French Polynesia.

However, in compliance with articles L.721-4, L.731-5, L.751-6, L.761-5 and L.741-6 of the French Monetary and Financial Code, a declaration is required for transfers between these territories and foreign countries, whether they are EU or non-EU states.

# PRACTICAL CONTACTS

## 1 French Polynesia Economic Development Agency (ADE)

-  First floor, Fare Tony building - Papeete Tahiti
-  PO Box 1677 - 98713 Papeete TAHITI
-  +689 40 50 56 00
-  [secretariat.ade@administration.gov.pf](mailto:secretariat.ade@administration.gov.pf)
-  [www.choosetahitinow.com](http://www.choosetahitinow.com)



## 1. INSTITUTIONS

### 2 High Commission of the Republic in French Polynesia (HC)

-  Pouvana'a a Oopa Avenue, Papeete Tahiti
-  PO Box 115 - 98713 Papeete Tahiti
-  +689 40 46 87 00
-  Fax : +689 40 57 47 43
-  [courrier@polynesie-francaise.pref.gouv.fr](mailto:courrier@polynesie-francaise.pref.gouv.fr)
-  [www.polynesie-francaise.pref.gouv.fr](http://www.polynesie-francaise.pref.gouv.fr)

### 3 Presidency of French Polynesia, responsible for tourism, international air transport, territorial equality, international affairs, digital economy, and the consequences of nuclear testing (PR)

-  Quartier Broche, Pouvana'a a Oopa Avenue, Papeete Tahiti
-  PO Box 2551 - 98713 Papeete Tahiti
-  +689 40 47 20 00
-  Fax : +689 40 47 21 10
-  [cabpr@presidence.pf](mailto:cabpr@presidence.pf)
-  [www.presidence.pf](http://www.presidence.pf)

### 4 Ministry of Economy, Budget and Finance, responsible for Energy and Posts and Telecommunications (MEF)

-  Quartier Broche, Pouvana'a a Oopa Avenue, Papeete Tahiti
-  PO Box 2551 - 98713 Papeete Tahiti
-  +689 40 47 22 80
-  [secretariat.mef@gouvernement.pf](mailto:secretariat.mef@gouvernement.pf)
-  [www.presidence.pf](http://www.presidence.pf)

## 2. BUSINESS CREATION FORMALITIES

### 5 Chamber of Commerce, Industry, Services and Trades (CCISM)

-  41, Dr Cassiau Street Papeete Tahiti
-  PO Box 118 - 98 713 Papeete Tahiti
-  +689 40 47 27 00
-  [cdfe@ccism.pf](mailto:cdfe@ccism.pf)
-  [www.ccism.pf](http://www.ccism.pf)

### 6 Land Affairs Directorate (DAF)

-  Dumont d'Urville Street, Te Fenua Building, Orovini, Papeete Tahiti
-  PO Box 114 - 98713 Papeete Tahiti
-  +689 40 47 18 18
-  [daf.direction@foncier.gov.pf](mailto:daf.direction@foncier.gov.pf)
-  [www.service-public.pf/daf/](http://www.service-public.pf/daf/)

### 7 Directorate of Taxation and Public Contributions (DICP)

-  11 Destremau Commander Street, Papeete Tahiti
-  PO Box 80 - 98713 Papeete Tahiti
-  +689 40 46 13 13
-  [www.impot-polynesie.gov.pf](http://www.impot-polynesie.gov.pf)

### Regional Directorate of Customs

-  Motu Uta, Papeete Tahiti
-  PO Box 9006 - 98716 Pirae Tahiti
-  +689 40 50 55 50
-  [dr-polynesie@douane.finances.gouv.fr](mailto:dr-polynesie@douane.finances.gouv.fr)
-  [www.douane.gouv.fr](http://www.douane.gouv.fr)

### General Directorate of Economic Affairs (DGAE)

-  Fare Ute, Papeete Tahiti
-  PO Box 82 - 98713 Papeete Tahiti
-  +689 40 50 97 97
-  [secretariat.dgae@administration.gov.pf](mailto:secretariat.dgae@administration.gov.pf)
-  [www.dgae.gov.pf](http://www.dgae.gov.pf)



**8 Department of Employment, Training and Professional Integration (SEFI)**

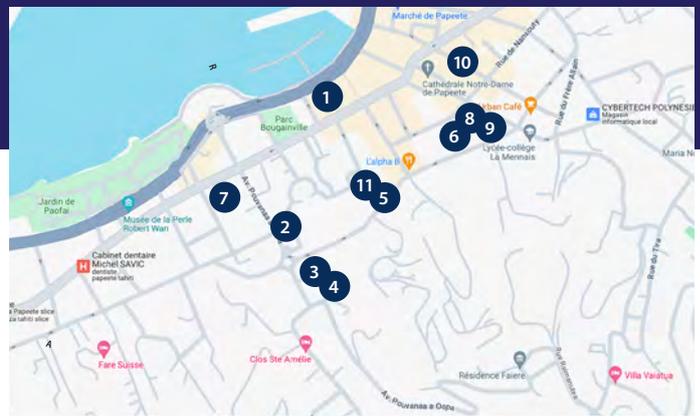
-  Papineau Buiding, Tepano Jaussen Street, Papeete Tahiti
-  PO Box 540 - 98713 Papeete Tahiti
-  +689 40 46 12 12
-  entreprises@sefi.pf
-  www.sefi.pf

**9 Directorate of Labour (TRAV)**

-  Papineau Buiding, Tepano Jaussen Street, Papeete Tahiti
-  PO Box 308 - 98713 Papeete Tahiti
-  +689 40 50 80 00
-  directiondutravail@travail.gov.pf
-  www.service-public.pf/trav/

**French Polynesia Social Security Fund (CPS)**

-  11 Chessé Commander Avenue, Papeete Tahiti
-  PO Box 1 - 98713 Papeete Tahiti
-  info@cps.pf
-  www.cps.pf



**3. STATISTICS**

**10 Institute of Statistics of French Polynesia (ISPF)**

-  Uupa Building, Edouard Ahnne Street, Papeete Tahiti
-  PO Box 395 - 98713 Papeete Tahiti
-  +689 40 47 34 34
-  ispf@ispf.pf
-  www.ispf.pf

**11 Overseas Issuing Institute (IEOM)**

-  21 Dr Cassiau Street, Papeete Tahiti
-  PO Box 583 - 98713 Papeete Tahiti
-  +689 40 50 65 00
-  secretariat.direction@ieom.pf
-  www.ieom.fr/polynesie-francaise/

**4. USEFUL WEBSITES**

**INSTITUTIONS**

- > **High Commission of the Republic in French Polynesia (HC) :**  
www.polynesie-francaise.pref.gouv.fr
- > **Presidency of French Polynesia (PR) :** www.presidence.pf
- > **Territorial Assembly of French Polynesia (APF) :**  
www.assemblee.pf
- > **Economic, Social, Environmental and Cultural Council of French Polynesia (CESEC) :** www.cesec.pf
- > **Union for the Promotion of the Municipalities of French Polynesia (SPCPF) :** www.spcpf.pf
- > **Polynesian Administration:** www.service-public.pf

**ADMINISTRATIVE FORMALITIES FOR BUILDING CONSTRUCTION**

- > **Directorate of Construction and Urban Planning (DCA) :**  
www.service-public.pf/dca/
- > **Directorate of the Environment (DIREN) :**  
www.service-public.pf/diren/
- > **Center for Hygiene and Public Health (CHSP) :**  
www.service-public.pf/chsp-centre-dhygiene-et-de-salubrite-publique-2/

**PHYTOSANITARY ADMINISTRATIVE FORMALITIES**

- > **Biosafety Directorate (DBS) :**  
www.service-public.pf/biosecurite/
- > **Customs :** www.douane.gouv.fr

**PROFESSIONAL CHAMBERS AND COMMITTEES**

- > **Chamber of Notaries :** www.notaires.pf
- > **Bar Association :** www.barreau-avocats.pf
- > **Order of Architects :** www.architectes.pf
- > **Order of Chartered Accountants :** www.oecpf.com

**INTERPROFESSIONAL UNIONS**

- > **Movement of French Enterprises (MEDEF) :**  
www.medefpf.com/fr/
- > **Confederation of Small and Medium - Sized Enterprises of French Polynesia (CPME) :** www.cpmepf.com

**BANKS**

- > **Socredo :** www.socredo.pf
- > **Bank of Polynesia :** www.sg-bdp.pf
- > **Bank of Tahiti :** www.banque-tahiti.pf
- > **Polynesia Development Financing Corporation (SOFIDEP) :**  
www.sofidep.pf

**PUBLIC LEGAL ACCESS SERVICE IN FRENCH POLYNESIA**

- > **Lexpol :** www.lexpol.cloud.pf

**13 ACCESS TO FRENCH POLYNESIA PUBLIC SERVICES**

- > www.service-public.pf
- > **City Hall of Papeete :** www.papeete.pf



ECONOMIC DEVELOPMENT AGENCY  
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CHOOSE  
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