LOOKING FOR NEW OPPORTUNITIES
CHOOSE FRENCH POLYNESIA
Located in the heart of the South Pacific, French Polynesia represents an exclusive economic area as vast as Europe. Te Tainui Atea and its 4.9 million km² is now the largest managed marine area in the world, and confers on France the second world place in terms of maritime surface area.

Tahiti and her islands have tremendous assets, while offering many opportunities for development.

Beyond the postcard pictures, our islands and lagoons with crystal-clear, turquoise waters illustrate the genuineness of a country which values its culture and traditions, while moving towards modernity and digital developments.

See the wealth of our Country as an ocean of opportunities in which we invite you to INVEST:

« Choose French Polynesia! »
It is now time for us to meet

You will meet men and women, a population with a strong aspiration for its future, opened to other people and prepared to take up new challenges ahead.

You will be able to work in a peaceful, stable country from the monetary and institutional viewpoint, which also has clearly stated objectives of economic and societal development, while following a coherent and structuring expansion.

You will contribute to a dynamic economy anchored in the vast Pacific area, also connected to the European, American and Asian markets, a guarantee of quality in terms of international requirements and standards.

Our Country’s ambitions are supported by modern infrastructures best suited to its development’s needs, through strong policies in the areas of financial aid and tax incentives for investment, directed towards initiators of projects and the completion thereof.

Our country is a place where it feels good to live, our culture is vibrant and we keep investing in new technologies, digital economy and fiber optic networks. Two international cables interconnecting us to Hawaii and New Zealand, as well as a third domestic cable linking the outer islands between them (Tuamotu, Marquesas and Leeward Islands), are a demonstration that we are connected to the world at large and also within our own islands.

We have chosen the Investment Promotion Authority of French Polynesia to guide you through the discovery of our Country and make your approach easier.

The only risk you take when visiting French Polynesia is to get attached to it and not want to leave!

In search of new opportunities, choose French Polynesia

The President of French Polynesia
in charge of territorial equality and international relations

Édouard FRITCH

Vice President of French Polynesia
Minister of Economy and Finance, in charge of major works, international air transport and the blue economy

Teva ROHFRITSCH

The investment promotion authority of french polynesia
The Investment Promotion Authority of French Polynesia (IPA), a public department operating under the supervision of the Vice-Presidency of French Polynesia, is a true “one-stop shop” for foreign investors. Privileged contact between project initiators and the institutional entities of French Polynesia, the Investment Promotion Authority of French Polynesia offers you a free support and follow-up all the administrative procedures required by your project.

**ITS MAIN MISSIONS:**
- promotion of investments and exports;
- reception and support to investment project initiators in regard to administrative and financing steps;
- control of investors’ compliance with commitments;
- coordination of investment projects;
- coordination of communication around investment projects;
- Drafting and organization of regulations.

**THE IPA ALSO TAKES CHARGE OF:**
- the Advisory Committee for Tax Approval’s secretarial work;
- reviewing requests for opinion by the State as part of the national tax-exemption scheme;
- review and follow-up of applications for approval of tax measures for the completion of major investments in French Polynesia;
- review and follow-up of applications for prior authorization or declarations relating to foreign investments in French Polynesia.
French Polynesia is located between the American continent and Australia, in a region spared from world conflicts, a secure and “pacific” place.

French Polynesia is a group of 118 islands, of which 76 are inhabited divided into 5 archipelagos (the Society: Windward and Leeward islands; Tuamotu; Gambier; Marquesas and Austral groups of islands) covering an area the size of Europe (4.9 km²).

With emerged lands totaling 4,000 km², French Polynesia has a population of over 277,400 (2018 census), with an average age of 31.9 years and 42% of the population under 25-years of age.

While the official language is French, native languages are still spoken to a large extent. In Papeete, language academies are tasked with their preservation, circulation and use. English is spoken in the business and tourist sectors.

French Polynesia has a tropical, oceanic climate, with two seasons: the hot season from November to March (23°C to 30°C) and the cooler season from April to October (14°C to 29°C).

French Polynesia is an Overseas Country within the French Republic. Enjoying broad political autonomy as recognized by the French constitution, French Polynesia rules itself freely and democratically. The four institutions of French Polynesia, established and modified under the various statutes of autonomy since 1984, are the following:

- **The President of French Polynesia**, Edouard FRITCH is elected by the Assembly of French Polynesia from among its members. He represents French Polynesia and is the head of the Country’s public service.

- **The Government of French Polynesia**: the President of French Polynesia chooses his ministers to form the government. In addition to his ministerial portfolio, the Vice-President is designated to perform the duties of the President of French Polynesia when the President is absent or unable to act.
The Assembly of French Polynesia: it is composed of 57 members representing the five archipelagoes of French Polynesia, elected for a 5-year term through direct universal suffrage. The Assembly passes deliberations as well as “Laws of the Country”, which laws may be subject to control by the Council of State in Paris. The 57 representatives elect the President of that institution and approve the budget of French Polynesia annually.

The Economic, Social, Environmental and cultural Council: consists of 48 members, appointed for a four-year term, divided into four boards (employers, employees, development and community life players). The Council delivers opinions, with particular respect to economic and social projects and the “Laws of the Country” submitted by the government of French Polynesia.

In French Polynesia, the State is the guarantor of public liberties. Beside the institutions of French Polynesia, the High Commissioner of the Republic represents the State in the territory and sovereign powers rest with him.

French Polynesia has 48 municipalities spread over the five groups of islands, which organize the local services to meet the needs of the population.

Lastly, French Polynesia is represented, within the national institutions, by two senators, three deputies and one economic and social councilor.

CURRENCY AND COST OF LIVING

In French Polynesia, the currency is the French Pacific Francs (internationally abbreviated as: XPF). Parity with the Euro (1 EUR = XPF 119.3317) is guaranteed by the French government within an area that constitutes a pole of monetary stability.

French Polynesia enjoys unrestricted freedom with respect to transfers, as well as unlimited convertibility. The cost of living is relatively high (30-40% higher than in Metropolitan France) on account of the high volume of commodities and goods imported for the most part from Europe, the United States, New Zealand or Australia.

1 € = 119,3317 XPF

BANKING SYSTEM

The local banking activity is organized around three banks (Banque Socredo, Banque de Polynésie and Banque de Tahiti) and three financing institutions (Ofina, Oceor Lease Tahiti and Sogelease BDP). The Postal Checking center of Papeete (CCP), operating under the Office des Postes et Telecommunications (OPT), comes to complete the banking service offer. The financing offer is supplemented by “Société de financement du développement de la Polynésie française” (SOFIDEP) through equity loans and private equity products in favor, in particular, of small and medium-sized businesses, the Association for the right to economic initiative (ADIE) offering microcredits, and Initiative Polynésie that proposes a loan on trust to strengthen an entrepreneur’s personal contribution. Finally, non-locally based financial institutions offer services from Metropolitan France (Casden, AFD, CAFFIL, Dexia Crédit Local, BEI, SOGEFOM, CDC).
SCHOOL SYSTEM AND HIGHER EDUCATION

While the organization of education is, to a great extent, based on the system that exists in Metropolitan France, French Polynesia has specific competence in the matter of education that takes local geographical, economic, social and cultural conditions into account.

Access to quality free education for all is a permanent, essential objective of the French Polynesian government’s action. Education is at the top of the Country’s budget, reflecting the government’s priority given to education. 98% of the children attend school, and the education system’s quality is guaranteed through the validity of national diplomas.

Founded in 1987, the University of French Polynesia (UPF) provides teachings and issues diplomas in sciences, medical sciences, law, economy, management, literature and languages to more than 3,200 student every year.

- courrier@upf.pf
- www.upf.pf

In 2010, Tahiti opened a business school in partnership with the Chamber of Commerce, Industry, Services and Trades.

- ect@ccism.pf
- www.ccism.pf

Since 2007, the Higher Institute for Private Education of French Polynesia (ISEPP) offers academic training in human and social sciences: new technologies, human resources, communication, environment, sociology...

- info@isepp.pf
- www.isepp.pf

RESEARCH IN FRENCH POLYNESIA

In French Polynesia, research is dedicated to a few core fields:
- natural ecosystems: oceanography, reefs, geology, agronomy;
- specific research in the medical field, such as: ciguatera, dengue fever;
- exploitation of natural resources: pearls, fruits, traditional oils, solar energy.

As a result, there are several national research and training bodies based in French Polynesia: Institut Louis Malardé (ILM), Institute for Research and Development (IRD), French Research Institute for Sea Exploitation (IFREMER), Island Research Center and Environment Observatory (Criobe) based in the island of Moorea and managing the Laboratories of Excellence CORAIL (LABEX) grouping together nine institutions and four overseas universities (PSL University of Paris, Higher Education Institutions, CNRS and the University of Perpignan via DOMITIA), Geophysical Laboratory (LDG), Geological and Mining Bureau (BRGM), Laboratory for the Study and Monitoring of the Environment (LESE), University of French Polynesia (UPF), as well as the Gump Research Station, a branch of the University of Berkeley, California and also of UCSB, UCLA, UC San Diego and CSUN, also based in Moorea.

The Tahiti Fa’ahotu Association is the first French Polynesian innovation center created in August 2009 and recognized as a “cluster of businesses” in May 2010. This association brings French Polynesian companies and local research and training bodies together around a common objective: innovation for the optimum use of natural resources. Its goal: providing support and accompaniment to its members that wish to develop innovative projects centered on the exploitation of natural land and sea resources; biodiversity, biomolecules of interest and biotechnologies; renewable energies and sustainable preservation of the environment. Competitiveness clusters such as Mer Bretagne and Mer Provence Alpes Côte d’Azur formalized their collaboration by the signing of a tripartite agreement with Tahiti Fa’ahotu.
AIRPORT AND SEAPORT INFRASTRUCTURES

To compensate for 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 scattering (4.9 million km² EEZ), French Polynesia was able to acquire the equipment and infrastructures necessary to adapt to the requirements of its economic development.

French Polynesia maintains full air services, ensuring daily flights to the most important destinations via its international airport. Air Tahiti's domestic network ensures regular service to and from over 40 islands. The Tahiti-Faa’a airport, with over a million passengers annually, is an international platform in the South Pacific, with easy access from Europe via the west coast of the United States and South America, Australia, Japan, New Zealand, Fiji, New Caledonia, Chile and the Cook Islands.

Non-scheduled air traffic remains minimal and is handled by Air Tetiaroa and Air Archipels for the most part.

In 2018, Air Tahiti Nui launched its first transportation branch: “Tahiti Nui Helicopters”. The company carries passengers on request and offers relatively diversified services: tourist flights, work at height, medical evacuations.

The Port of Papeete is the logistic heart of Tahiti and her islands. It is a natural, protected haven for cargo ships, container carriers and tankers sailing in from overseas ports, as well as for a fleet of interisland cargo ships that operate regular service throughout the five remote archipelagoes. Papeete is also a developing port of call for many international cruise ships that serve our islands regularly.

COMMUNICATION

French Polynesia is connected to the rest of the world through a high-end telecommunication system: state-of-the-art satellite links, digital quality television network, high speed Internet. Developing the digital economy is one of the priorities of French Polynesia. With the Honotua and Natitua cables, the Country has international connections using fiber optic with resulting high speed transmission of large amounts of information over very long distances.

And, as early as 2020, it is anticipated that a fiber network will be gradually deployed, along with a third international submarine cable, called Manatua, linking French Polynesia to New Zealand.

HEALTH

French Polynesia maintains a high-quality health system and social security scheme. Regardless of the level of income and geographical location, everybody benefits from coverage funded by the “Caisse de Préservation Sociale” (CPS) serving three plans: employees, self-employed persons and the solidarity scheme of French Polynesia.

The island of Tahiti has a latest generation general hospital, with high performance equipment, as well as a number of private hospitals. Regarding the other islands, the Public Health Directorate oversees free health centers, infirmaries or first-aid stations (based on the number of inhabitants). There are private medical offices, too.
A GROWING ECONOMY

PROSPECTS FOR DEVELOPMENT IN GROWTH SECTORS

French Polynesia has considerable assets in terms of development prospects, particularly in dynamic sectors supported by the government:
- tourism;
- blue economy (aquaculture, fish farming, …);
- digital economy;
- real estate;
- processing industry (Tahitian monoi, Tahitian vanilla, noni, …).

Additionally, the five archipelagoes of French Polynesia offer an unequalled cultural and environmental diversity. This natural, preserved environment enables us to apply for and have access to the highest international accreditations in sustainable development such as the MSC label (Marine Stewardship Council) for the French Polynesian longline fishing of albacore and yellowfin tuna, or the Blue Flag awarded to the island of Bora Bora’s lagoon.
TOURISM

The tourist industry is central in the economy of French Polynesia. It thus represents the first exported own resource of French Polynesia, with revenue in the order of XPF 65 billion, i.e. 17% of the Country’s GDP in 2018. This sector totals more than 3,300 businesses (i.e. 12% of the Polynesian businesses) which generate 17% of the local businesses’ total revenue, with about 11,500 employees (i.e. 18% of the salaried workforce).

NORTH AMERICA 38%
(of which 34% from the United States)

EUROPE 35%
(of which 21% from France)

ASIA 11%
(of which 6% from Japan
and 3% from China)

PACIFIC REGION 11%
(of which 5% from New Zealand
and 5% from Australia)

The objective is to open the French Polynesian sky. The Country has already initiated aeronautical discussions with the United States, China, Europe, Japan, Canada, Australia and New Zealand.

Direct flights are operated from Tahiti to Japan (Tokyo), the United States (Los Angeles and San Francisco), New Zealand (Auckland), the Cook Islands (Rarotonga), Hawaii (Honolulu), Easter Island (Rapa Nui) and secondary connections to Europe via Los Angeles then Paris or London, Mexico via Los Angeles, Australia (Sydney) via Auckland and South America (Chile) via Easter Island.

ACCOMMODATION

Accommodation accounts for 40% of tourist spending approximately.

In 2018, the hotel base comprised 45 establishments with a total of 2,677 units (for a capacity of 6,506 visitors), of which 71% of the hotels are located in Tahiti, Bora Bora and Moorea for an average occupancy rate of 69% to 74% for all categories combined. 19 hotels are rated 4 and 5 stars and offer 1,792 units. Bora Bora accounts for 37% of the offer. 403 furnished tourist accommodations and 284 family guest-houses (i.e. a capacity of 1,373 units for 4,096 visitors) supplementing the hospitality offer.

For the most part, hotels are made up of traditional Polynesian-style bungalows, with the obligation for 4-star plus hotels to use pandanus in their structures.

As to small family hotel structures, they are many throughout the island groups and welcome visitors in a family atmosphere, quite typical of traditional Polynesian hospitality.
French Polynesia has always been a land of welcome for travelers arriving by sea. Its protected environment and high-end port infrastructures make it a first-choice destination for ships and sailboats based in its hospitable island waters.

Cruising and sailboat charter generate substantial revenue, thus contributing to the promotion of the image of Tahiti and her islands throughout the world.

During the last decade, French Polynesia has made cruise tourism a priority for its development. With its two spur wharves in the harbor, the Port of Papeete is a genuine international cruise port, capable of receiving four cruise ships simultaneously, whether on call or based in French Polynesia. Also, the objective of a planned construction of an international cruise terminal is: increased base port capacities and improved handling of arrivals and departures.

A booming sector, boat charter is a choice alternative to traditional hotel stays and has the government of French Polynesia's full attention and support. The fleet is constantly modernized and offers various ways to discover the Polynesian archipelagoes. To date, the fleet comprises 80 ships and sailboats, offering services to more and more international clients choosing to explore the islands on the lagoon side.

The number of producers of Tahitian cultured pearls and mother-of-pearls in French Polynesia in 2018 amounted to 721. Exports of pearl products reached XPF 7.751 in terms of revenue, making it the first export activity. The government supports this sector, through the enforcement of regulations and structures intended for professionals, to guarantee pearl sales quality.

Deep-sea fishing has a very high potential, benefiting from an exclusive economic zone of 4.9 million km², with very limited exploitation by the French Polynesian fleet while being a true sanctuary for marine mammals. More than sixty or so tuna-fishing boats, long-liners exclusively, leave port for regular campaigns. In 2018, the exports generated XPF 1,420 billion in revenue, essentially from deep-sea whole fish and albacore tuna fillets. Long-line fishing of albacore and yellow-fin tuna by French Polynesian boats benefits from the MSC label (Marine Stewardship Council), a genuine certificate of sustainable origin for fished products to conquer new markets.

With the opening of a public aquaculture technical center producing juveniles, conducting actions of research and development as well as transfer of technology, and with the Country’s support to project initiators, developing French Polynesian aquaculture is a priority. The public authorities are determined to first develop three production sectors: farming of shrimps in land-based ponds and now in cages in lagoon areas, fish farming in lagoon environment and the collecting of clams to be sold in the aquariology and meat exporting markets. The Country also accompanies a major foreign investment project for the setting up of an aquaculture farm in the Tuamotu archipelago, situated in a priority development zone, that offers new prospects to the sector, particularly in export. There are plans for a bio-marine zone on the Faratea site, in the southern part of the island of Tahiti, in order to develop synergy between players in the sector.
THE GREEN ECONOMY AND INDUSTRY

A few agricultural productions are known and their export is doing well internationally:

The Tahitian vanilla (vanilla tahitensis) is considered as one of the best in the world. The content in fatty acid makes it a product very much in demand in gastronomy. Exports reached XPF 665.7 million in 2018.

The Tahitian noni is a great success in the United States as food supplement with many virtues. Exports reached XPF 676.9 million in 2018.

The annual gross production of copra amounts to about 14,000 tons. Copra is transformed into oil and the exported volumes accounted for XPF 583.8 million in revenue in 2018. 99.9% of the oil is sold to the French market for food, for the composition of some edible oils, margarine or biscuits, and also for industrial use (soap making, cosmetology) and animal feed. 6% of the annual production is refined in Tahiti and destined to Tahitian monoi producers. The Tahitian monoi is known internationally, with exports amounting to XPF 369 million in 2018, and benefits from a designation of origin.

The French Polynesian food industry, a symbol for the dynamism of local players, is progressing steadily. The beverage sector remains at the top (noni, fruit juices, beer, wine of Tahiti).

SUSTAINABLE ENERGIES

The production of electricity on the island of Tahiti is a rapidly changing sector. In 2018, the production was derived for the most part from hydrocarbons (63%), the rest of the mix coming from hydro power (31%) and also from photovoltaic systems on roofs (6%). As power generation is not a public service, the Country has organized competitive bidding with local producers to first increase the share of renewable energies and next contain the final impact on end users. In this respect, various provisions, amongst which the adoption of an energy code, are being laid down.

French Polynesia has set the goal to reach 75% power of sustainable origin as early as 2030. This development will take place through control of the demand for electricity and use of different renewable energy technologies: thermal solar, photovoltaic solar, SWAC, hydropower or any other technology not very widespread for now in the territory or at the R&D stage (water power, wind power, ETM, biomass).

EMPLOYMENT

In September 2018, the salaried workforce amounted to 65,000. The tertiary sector accounts for nearly 77% of French Polynesia’s salaried workforce, against 12% and 11% respectively for the sectors of industry and construction.

Since the end of 2014, the guaranteed minimum wage (SMIG) is XPF 152,914 per month, for 169 hours worked.
KEY FIGURES

ECONOMY

- Moody’s rating: A3 with positive prospects
- 2018 GDP: XPF 615.5 billion
- 2018 Growth rate: + 2.5% in value
- AAGR* 2014-2017 GDP: + 2.4% in value
  * Annual average growth rate
- GDP per capita: XPF 2.1 million per year
- Consumer price index: - 0.7% as an average in 2018
- Rate of business creation in 2018: + 13%
- 2017 private investments: XPF 82 billion
- 2017 Public debt/GDP: 15.25% of GDP
- IEOM 2018’s business climate index: 110.9 (base 100 in 2014)

AIRPORT INFRASTRUCTURES

Tahiti - Faa’a international airport
- 1,390,388 passengers handled on arrival to/ departure from the Tahiti Faa’a airport in 2018
- PAX growth: + 7.9% in 2018
- AAGR* PAX handled from 2014 to 2018: + 4.4%
  * Annual average growth rate
- 2018 international scheduled flight occupancy rate: 80.2%
- 10 direct international destinations (35 weekly frequencies):
  Los Angeles, San Francisco, Paris, New Zealand, Japan, Hawaii, Chile, Easter Island, New Caledonia and the Cook Islands.

Aerodromes
- Regular domestic flights serving 47 islands (public aerodromes)

PORT INFRASTRUCTURES

Port de Papeete
- Since 2017, in number of passengers, the Port of Papeete is now the 4th base port at the national level (including overseas territories) and 3rd for all South Pacific destinations.
**ENVIRONMENT**

- TeTainui Atea is the largest Marine Managed Area in the world.
- French Polynesia has been one of the planet’s largest marine mammal sanctuary since 2002.
- All shark species are protected, with prohibition on their fishing in the maritime space of French Polynesia since 2012.
- The municipality of Fakarava has been classified “Biosphere reserve” by UNESCO since 2006.
- The marae of Taputapuatea has been registered as a UNESCO world heritage site since 2017.
- Since 2000, Bora Bora has been the only municipality in the Pacific to be awarded the Blue Flag label.

**TOURISM**

- Tourism revenue amounted to XPF 65 billion, i.e. 17% of the Polynesian GDP in 2018.
- 2014-2018 AAGR number of tourists: + 4.6%.
- 263,556 visitors in 2018 (+ 3.6% compared to 2017).
- In 2018, French Polynesia had 319 hotel establishments (classified hotels and family guest houses) accounting for 3,892 rooms in the aggregate.
- In 2018, 45 classified hotel establishments for 2,677 hotel rooms (71% of hotels are situated in Tahiti, Bora Bora and Moorea).
- In 2018, the breakdown of hotel rooms per class: 66% 4 to 5-star, 28% 3-star and 6% 2-star.
- Average occupancy rate in 2018: 68.7% (of which 73.6% in Tahiti).
- Spending per tourist or Tourist spending in 2018: XPF 29,164.
- Average stay Duration in 2018: 14.7 days.

**EXPORTS**

- Local exports in 2018: CFP F 12.344 BILLION (€ 103.44).
- 62% pearl products, 12% fish, 5% coconut oil, 5% vanilla, 5% noni, 3% monoi, 2% mother-of-pearls and 6% other.
- MSC label for the professional tuna fishing fleet, re. yellowfin and albacore tunas.
- Tahitian vanilla: General Agricultural Competition gold medal at the Paris international show.
- Agricultural rum: gold medal in the “white rum with more than 50° alcohol content” category, gold medal in the “Rum punch/ Schrubb punch” category (silver medal in 2018).

**DIGITAL ECONOMY**

- Time difference:
  - Papeete
  - San Francisco
  - New York
  - Paris
- Attractive and innovative digital ecosystem in the heart of Oceania.
- The Polynesia Tech, the innovation hub of the South Pacific, labelled Communauté French Tech.

Sources: CPS, ISPF, IEGM, AFD, CEROM, ADT, DRM, Douanes PF, DGEN. January 2020 edition - Data can be modified
TEN GOOD REASONS TO INVEST IN FRENCH POLYNESIA

MANY INTERNATIONAL INVESTORS HAVE CHOSEN TO SETTLE IN FRENCH POLYNESIA. BEYOND THE LEGENDARY SETTING OF ISLAND LIFE AND THE SECURE ENVIRONMENT, TAX INCENTIVES AND ACCOMPANYING MEASURES ARE ALSO OFFERED.

1. A UNIQUE STRATEGIC POSITION

French Polynesia, with its natural environment of exception and distinct cultural wealth, is situated in a part of the world away from any conflict. In the heart of the South Pacific Ocean, French Polynesia covers a surface area that can be compared to Europe (4.9 million square kilometers, with 118 islands totaling 4,000 square kilometers of emerged lands). It exerts actual international influence through modern infrastructures (roads, seaports, airports, hospitals, fiber optics) meeting international norms and standards. Close to Australia, New Zealand, South America and the United States, French Polynesia is a genuine international exchange crossroad, with a young, skilled population, and has achieved the status of a key player in the South Pacific.

2. A SELF-GOVERNING OVERSEAS COUNTRY WITHIN A STABLE MONETARY ZONE

French Polynesia is an Overseas Country within the French Republic. Enjoying broad political autonomy under the French constitution, French Polynesia governs itself freely and democratically while sovereign prerogatives are maintained by the State. Parity with the Euro (1 EUR = XPF 119.3317) is guaranteed by the French government within an area that stands as a pole of stability from the monetary viewpoint. French Polynesia has complete freedom regarding transfers as well as unlimited convertibility.

3. A LEGAL SYSTEM GUARANTEED BY THE LAW OF METROPOLITAN FRANCE

In French Polynesia, the State is the guarantor of civil liberties and has exclusive responsibility for the justice system. It has powers in matters of nationality, civil and civic rights, right of association, monetary and financial right as well as the right to register ships as French. French Polynesia has powers, to some extent, in many areas such as commercial right and civil right. These powers are exercised in compliance with the competence vested in the State, with respect to criminal law in particular.

4. FIRST-RATE INCENTIVES FOR INVESTMENT

In French Polynesia, investment is greatly facilitated by the Country’s government that promotes meetings and exchanges between project initiators and the various ministries and departments. Such a support is provided in the form of tax aids (French Polynesian tax exemption, tax aids for major investments and other schemes), with State support in tax exemption for overseas communities.
5. MODERN, HIGHLY EFFICIENT INFRASTRUCTURES

Endowed with modern infrastructures (roads, seaports, airports, hospitals) respecting international safety standards, French Polynesia has considerable capacities for expansion. The capital city of Papeete is a complete technical platform in terms of ports, offering high-quality services to international carriers and cruise companies. Well-organized air and sea services ensure regular supplies and transportation of passengers, which is essential for any economic activity. Satellite links and fiber optic cables provide continued connection with the rest of the world (telephony, high-speed Internet). The health system offers high-level infrastructures, including a last-generation hospital making use of the highest-performing equipment, a well-organized network of private hospitals, while offering a high-quality social security scheme based on the intergenerational solidarity principle. All citizens in French Polynesia, regardless of their levels of income and geographical location, benefit from coverage funded by Caisse de Prévoyance Sociale (the local social security fund).

6. A UNIQUE NATURAL ENVIRONMENT

The five island groups provide an unequalled diversity of landscapes, high islands and atolls, resulting in a wide range of unique, original and diversified tourist products. Such a diversity offers expatriate personnel a unique, privileged living environment.

7. A WEALTH OF HUMAN AND CULTURAL RESOURCES

The warm welcome extended by the Polynesian population adds to a well-preserved, vibrant culture. The Polynesian languages are studied and widely spoken and the art world is thriving and ever changing. The islands’ cultural authenticity is a formidable tourist asset as well.

8. A YOUNG, DYNAMIC, SKILLED POPULATION

The low average age of the population (less than 42% of the under 25-year old population) supports the economic dynamism of French Polynesia as a whole. Young Polynesian people are increasingly skilled, with tertiary-level education and academic training. This young, urban population expresses various modern needs tied to the sociocultural changes the country has gone through over the last few decades. A number of growing sectors of activity have in fact expanded to meet these expectations and open this South Pacific territory to the rest of the world.

9. ADHERENCE TO INTERNATIONAL NORMS AND STANDARDS

A sign of professionalism: many French Polynesian firms comply with international quality, environment and safety standards: ISO Standards, OHSAS (Health and Safety at Work) reference source, as well as other international certifications for the tourist and hotel industries (Green Globe …), HACCP (food safety management principles) for agri-food industries, MSC (eco-certification acknowledging the sustainable nature of fishing, albacore tuna fishing in particular) with respect to deep-sea fishing.

10. TAILOR-MADE DEDICATED SUPPORT TO PROJECT INITIATORS

Government support also takes the form of organizational assistance measures to accompany investors in their steps, with the creation of a single-window facility for investors: the Investment Promotion Authority of French Polynesia.

The Investment Promotion Authority of French Polynesia, as a public service operating under the Vice-Presidency of French Polynesia, offers free support to project initiators as well as a step-by-step follow-up of the official examination of their projects.
Creating a business in French Polynesia is a fast, easy process similar to what is done in Metropolitan France, using the same structures (EURL, SARL, SA ...). Once the economic model, legal form and capital is determined, here are the following points to be accomplished in the following order:

- Incorporating the business, as a legal entity, and writing the articles of incorporation;
- Having the business’ articles of incorporation registered with the Land Affairs Department (DAF) - Registration Department (in Papeete);
- Publishing a notice of incorporation in a legal notice newspaper;
- Registering with the Business Development and Registration Center (CDFE) of the Chamber of Commerce, Services and Trades (CCISM);

Creating an individual business is also very easy. All that is required is declaring the creation of an activity to the CCISM and prove one's identity.

Partners are at your disposal to guide you in the process.
The CCISM’s CDFE is the starting point and prerequisite for setting up any business.
The CDFE’s purpose is to facilitate the setting up of a business and simplify declarations that business heads are required to make under laws and regulations, in the legal, administrative, social, fiscal and statistical areas, by bringing them together in one place and in one document. Going through the CDFE is mandatory as regards any and all declarations such as creation, modification, deregistration of a business … The CDFE accompanies businesses in all formalities of registration with various bodies. Such formalities must be completed at least a month before the activity has started and a month after the activity has begun at the latest. Information and documents gathered by the CDFE are then passed on to the various relevant bodies: Registry of the Corporate Register (RCS), Statistical Institute of French Polynesia (ISPF), Taxation Department (DICP), “Caisse de Prévoyance sociale” (CPS) (Social welfare fund) …

1. UPON CREATION: FORMALITIES

The steps required to set up a company are as follows:

1°) Preparatory visit to the Business Development and Registration Center (CDFE) in order to obtain the list of the main supporting documents to be produced when registering the company.

Chamber of Commerce, Industry, Services and Trades (CCISM) - CDFE

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

2°) Drafting of the company’s articles of incorporation under a private deed, with accompaniment by the CCISM (the Chamber has model articles of incorporation, according to the legal form), or a legalized deed.

3°) Payment of contributions in cash and depositing of funds on an escrow account, with a bank or a notary. Such an account is called “account of company under formation” or “STFO”, and remains frozen until the company is registered with the Corporate Register, or upon the issue of the Certificate of registration with the Corporate Register (Kbis extract).

4°) Signing of the articles of incorporation: all partners are required to adopt the company’s articles of incorporation. This includes five original copies plus a number of certified copies for partners, banks, etc. Each partner will initial each page of every copy of the original articles of incorporation and sign, under the handwritten words “Read and approved”, the last page of each original copy of the articles. Regarding general partnerships (SNC) and limited liability companies (SARL), signing the act appointing one or more managers (if this was not done within the articles of incorporation) is required.

5°) Registration of the articles of incorporation within the month following the adoption of the articles of incorporation, with:

Land Affairs Department (DAF) - Registration Department

+689 40 47 18 18
secretariat.daf@foncier.gov.pf
www.daf.pf

- Submission of three original copies for registration (one for the DAF Registration Department, one for the Registry of the Corporate Register and one for the company) and certified true copies of the registered articles of incorporation (one for the Taxation Department (DICP) and one for the “Caisse de Prévoyance Sociale” (CPS) (Social welfare fund) in view of the hiring of employees.
- Payment of registration fees: 1% minimum and XPF 50,000 for non-trading and commercial companies and interest economic groups (GIE), a fixed fee of XPF 2,500 for cooperatives.

6°) Once the articles of incorporation are registered, the company is required to insert a notice of registration of the company in a legal notice newspaper of French Polynesia. It is advisable to keep a few copies of the issue including the company’s notice of incorporation.

7°) The company’s legal representative must apply for the company’s registration with the Clerk’s Office of the Joint Commercial Court within 30 days following the adoption of the articles of incorporation. To that effect, the representative is required to lodge an application file for registration with the CDFE including the following for the most part:
- A receipt for payment of the legal notice to be published after examination at the Corporate Register;
- A proof of the company’s address.
Regarding manager(s) being natural person(s):
- Two photocopies of the currently valid I.D. card or passport or two copies of the birth certificate (one original not more than three-month old as well as one copy) of the manager(s);
- With respect to foreign persons: a copy of the foreign trader’s permit issued by the Department of employment, training and occupational integration (SEFI) is to be provided upon registration.

Department of employment, training and occupational integration (SEFI)

+689 40 46 12 12
sefi@sefi.pf
www.sefi.pf

- A sworn statement of filiation and non-conviction of the manager or managers regarding the management of a company.

Regarding the manager(s) of one or more legal entity/entities:
- Two Kbis extracts [certificate of registration with the Corporate Register] (one original not more than three-month old as well as one copy) or one original of the certificate attesting the person’s existence, accompanied by a translation in French if required.

Regarding the managing legal entity’s legal representative, the documents required with respect to managing natural persons are to be provided.
- A certificate attesting the deposit of funds issued by the bank if the contribution is in cash;
- A report of the capital contributions auditor if a contribution in kind is recorded*;
- A copy of the published legal notice, signed by the relevant legal notice newspaper’s publication director in French Polynesia;
- Two original copies of the articles of incorporation signed and registered*;
- The registered* report of appointment of the manager(s) (if appointment is outside the articles of incorporation);
- One M1 form to be filled in and signed (printed form supplied by the CDFE);
- One form relating to taxes known as “Annexe C” to be filled in and signed;
- Five thousand (5,000) XPF francs to cover file processing fees in cash, by check “to the order of CCISM”, bank cards (exclusive of AMEX) or bank transfer (transfer order to be provided) to the SOCREDO Account: 00001-7755500070-08;

(*) Documents to be registered with the DAF Registration Department;

8°) The CDFE forwards the duly completed M1 form along with the file documents to the Corporate Register (RCS). If no request for supplementary items is made by the Corporate Register within 30 days, the Kbis extract is passed on to the CDFE for delivery to the company’s legal representative.

9°) The CDFE forwards the duly completed M1 form along with the file documents to the Statistical Institute of French Polynesia (ISPF). The Tahiti number will be issued within 15 days.

Statistical Institute of French Polynesia (ISPF):

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

10°) The CDFE forwards the duly completed M1 form along with the file documents to the Taxation Department (DICP) solely upon receipt of the Kbis extract from the Corporate Register, attesting the company’s legal existence.

Taxation Department (DICP):

+689 40 46 13 13
directiondesimpots@dicp.gov.pf
www.impot-polynesie.gov.pf

11°) The CDFE forwards the duly completed M1 form to the Caisse de Prévoyance Sociale (CPS)(Social welfare fund) solely upon receipt of the Kbis extract from the Corporate Register, attesting the company’s legal existence.

Caisse de prévoyance sociale (CPS)

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

REMARK: if all these formalities can be completed on one's own, this should not prevent the applicant for the creation of a business to turn to a legal professional who will assist him in choosing a legal structure and undertake all of these administrative steps on his behalf.
2. UPON STARTING THE ACTIVITY: TAX AND REPORTING OBLIGATIONS

**Business license tax**
Upon starting the activity, the registration must be notified within 30 days to the Business Development and Registration Center (CDFE) with respect to commercial and arts and crafts activities or directly with the Taxation Department (DICP) regarding non-commercial activities.

Upon the creation and with respect to any change
- of address, activity: notification within 30 days to the CDFE;
- of rent, employees, equipment: notification within 30 days with the DICP.

**Deregistration**
- with the CDFE for commercial activities;
- with the DICP for non-commercial activities.

**Transaction tax**
Declaration of turnover for the previous year and operating expenses before the 1st of April.

**Corporate income tax**
Regarding companies with the accounting year coinciding with the calendar year, tax returns to be filed on the 30th of April of the following year at the latest.

**Value added tax (VAT)**
All companies with a turnover in excess of XPF 5,000,000/year are liable to VAT, regardless of their status.

The Value added tax payer has two obligations:
- VAT invoicing;
- Reporting the VAT monthly or three-monthly, to be paid to the tax collection office.

New businesses liable to VAT are under the obligation to complete returns based on their tax regime, as determined from their provisional turnover.

For any information on taxpayer obligations:

**Taxation Department (DICP)**
+689 40 46 13 13
directiondesimpots@dicp.gov.pf
www.impot-polynesie.gov.pf

3. CORPORATE ACT REGISTERING FORMALITIES

1/ Creation of a company, regardless of its legal form
Registration fees are applicable to contributions to the company, according to the rates as follows:
- contributions of sums of money, claims, deposits, sureties, current accounts and movable property taxed at a rate of 1%;
- simple contributions of goodwill, customers, right to lease or undertaking to lease taxed at the rate of 3%;
- real property contributions taxed at the rate of 5%;
- important: the minimum amount of registration fees as applicable to company creation acts is XPF 30,000.

2/ Transfer of partnership interests
Acts relating to the transferring of shares of a company, the capital of which is divided into shares, are liable to a 2% registration fee. Transfers of partnership interests other than shares, regardless of their nature, are liable to a 5% registration fee. These fees are based on the expressed price and the capital corresponding to the charges as may be adding to the price, or on the actual market value of the transferred interest if higher.

3/ Increases in and reductions of capital
Increases in capital through contribution in cash are taxed at the fixed fee of XPF 2,500.
With respect to the other forms of capital increase, the rates defined in 1/ above are applicable. Capital reduction acts are taxed at the fixed rate of XPF 7,000, barring application of proportionate fees in case of a transfer of assets between partners or corporate acquisitions to a partner.

4/ Company winding up and official receivership
Company winding-up acts are subject to a fixed fee of XPF 7,000 in the absence of official receivership, or to a right to share or transfer in case of conveyance of property to one or more partners when they are not the contributors. The registration formalities are to be completed with:

**Land Affairs Department (DAF):**
+689 40 47 18 18
secretariat.daf@foncier.gov.pf
www.daf.pf

January 2020 edition - Data can be modified
TAXATION: A SIMPLE AND ORIGINAL SYSTEM

While the tax system of French Polynesia is denoted by the absence of personal income tax, wealth tax and inheritance tax, there are however other forms of taxes.

1. IMPORT DUTIES AND TAXES

The import duties and taxes are collected by the Regional Customs Directorate, a State department at the disposal of the Country for this tax assignment. Goods of all kinds, origins, regardless of the mode of transportation, must be declared upon arriving in French Polynesia in order to be subjected to duties and taxes. However, there are exemptions from or suspension of duties and taxes relating to policies targeted by the Government (for example: temporary admission regimes and investments in sustainable energies). The Customs Tariff is available on www.ispf.pf

2. TAXES AND DUTIES AFFECTING THE INCOME

2-1. Taxation of personal income

One of the specificities of the tax system in French Polynesia is that there is no tax on personal income at all. Salaries, wages and pensions are simply liable to a territorial solidarity contribution (CST), the purpose of which is to fund the general social protection. This contribution is deducted at source by the employer or the tax collecting entity. Therefore, except in the case of multiple income sources, income earners have no reporting obligation. The contribution is paid according to the following income brackets:

<table>
<thead>
<tr>
<th>Gross income in XPF</th>
<th>Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>- from 0 to 150 000</td>
<td>0,5 %</td>
</tr>
<tr>
<td>- from 150 001 to 250 000</td>
<td>3 %</td>
</tr>
<tr>
<td>- from 250 001 to 400 000</td>
<td>5 %</td>
</tr>
<tr>
<td>- from 400 001 to 700 000</td>
<td>7 %</td>
</tr>
<tr>
<td>- from 700 001 to 1 000 000</td>
<td>9 %</td>
</tr>
<tr>
<td>- above 2 500 000</td>
<td>25 %</td>
</tr>
</tbody>
</table>

- from 1 000 001 to 1 250 000   12 %
- from 1 250 001 to 1 500 000   15 %
- from 1 500 001 to 1 750 000   18 %
- from 1 750 001 to 2 000 000   21 %
- from 2 000 001 to 2 500 000   23 %

Example: based on a gross monthly salary of XPF 820,000, the CST the employer or the tax collecting entity will have to deduct will amount to XPF 43,050 (i.e. 5.25%), based on the calculation as follows:

- 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 21 000 XPF
- from 700 001 to 820 000 XPF 10 800 XPF
2-2. Business taxation

2-2-1. GENERAL TAXATION

Business license tax: gateway to business taxation

The business license tax applies to all businesses, whether natural persons or legal entities. This is an annual fixed-sum fee made up of a fixed fee that takes account of the nature of the activity undertaken and a proportionate fee consisting in applying a rate to the rental value of business premises.

Transaction tax: simplicity suited to individual businesses

Individual businesses are liable to the transaction tax. This type of tax, with its most simple return process, applies to the annual turnover, as per the terms as follows:

<table>
<thead>
<tr>
<th>SERVICE PROVIDERS - PROFESSIONS</th>
<th>TRADERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover in XPF</td>
<td>Turnover in XPF</td>
</tr>
<tr>
<td>- from 0 to 5 500 000</td>
<td>1,5 %</td>
</tr>
<tr>
<td>- from 5 500 001 to 10 000 000</td>
<td>4 %</td>
</tr>
<tr>
<td>- from 10 000 001 to 20 000 000</td>
<td>5 %</td>
</tr>
<tr>
<td>- from 20 000 001 to 50 000 000</td>
<td>6 %</td>
</tr>
<tr>
<td>- from 55 000 001 to 82 500 000</td>
<td>8 %</td>
</tr>
<tr>
<td>- above 82 500 000</td>
<td>11 %</td>
</tr>
<tr>
<td>- from 0 to 22 000 000</td>
<td>0,5 %</td>
</tr>
<tr>
<td>- from 22 000 001 to 44 000 000</td>
<td>1,5 %</td>
</tr>
<tr>
<td>- from 44 000 001 to 88 000 000</td>
<td>2,5 %</td>
</tr>
<tr>
<td>- from 88 000 001 to 220 000 000</td>
<td>3,5 %</td>
</tr>
<tr>
<td>- from 220 000 001 to 330 000 000</td>
<td>4,5 %</td>
</tr>
<tr>
<td>- from 330 000 001 to 550 000 000</td>
<td>6 %</td>
</tr>
<tr>
<td>- from 550 000 001 to 825 000 000</td>
<td>7 %</td>
</tr>
<tr>
<td>- from 825 000 001 to 990 000 000</td>
<td>8 %</td>
</tr>
<tr>
<td>- above 990 000 000</td>
<td>9 %</td>
</tr>
</tbody>
</table>

A territorial solidarity contribution is in addition to the transaction tax, also applicable to the turnover based on the following terms:

<table>
<thead>
<tr>
<th>SERVICE PROVIDERS - PROFESSIONS</th>
<th>TRADERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover in XPF</td>
<td>Turnover in XPF</td>
</tr>
<tr>
<td>- from 0 to 5 500 000</td>
<td>0,75 %</td>
</tr>
<tr>
<td>- from 5 500 001 to 10 000 000</td>
<td>1,75 %</td>
</tr>
<tr>
<td>- from 10 000 001 to 20 000 000</td>
<td>2,25 %</td>
</tr>
<tr>
<td>- from 20 000 001 to 50 000 000</td>
<td>2,75 %</td>
</tr>
<tr>
<td>- from 50 000 001 to 75 000 000</td>
<td>3,50 %</td>
</tr>
<tr>
<td>- above 75 000 000</td>
<td>4 %</td>
</tr>
<tr>
<td>- from 0 to 20 000 000</td>
<td>0,4 %</td>
</tr>
<tr>
<td>- from 20 000 001 to 40 000 000</td>
<td>0,75 %</td>
</tr>
<tr>
<td>- from 40 000 001 to 80 000 000</td>
<td>1 %</td>
</tr>
<tr>
<td>- from 80 000 001 to 200 000 000</td>
<td>1,25 %</td>
</tr>
<tr>
<td>- from 200 000 001 to 300 000 000</td>
<td>1,75 %</td>
</tr>
<tr>
<td>- from 300 000 001 to 550 000 000</td>
<td>2,25 %</td>
</tr>
<tr>
<td>- above 300 000 000</td>
<td></td>
</tr>
</tbody>
</table>

The transaction tax and the contribution apply as well to certain types of company under civil law (general partnership, non-trading company, limited partnership) or on option (EURL: single owner limited liability company).

There are reductions applying to the base and/or the tax itself, depending on the nature of the activities.

Specific cases inherent to individual businesses:

Individual businesses operating in the primary sector have a very special status, including a wide range of activities exempted from business license tax and transaction tax. Similar to private individuals in regard to salaries, wages and pensions, these primary sector businesses are just liable to a territorial solidarity contribution as applicable to the turnover, after implementing a 50% reduction. This contribution’s rates are as follows:

<table>
<thead>
<tr>
<th>Turnover in XPF</th>
</tr>
</thead>
<tbody>
<tr>
<td>- from 0 to 10 000 000</td>
</tr>
<tr>
<td>- from 10 000 001 to 20 000 000</td>
</tr>
<tr>
<td>- from 20 000 001 to 50 000 000</td>
</tr>
<tr>
<td>- from 50 000 001 to 100 000 000</td>
</tr>
</tbody>
</table>

- from 100 000 001 to 300 000 000 | 3 % |
| - from 300 000 001 to 500 000 000 | 4 % |
| - above 500 000 000 | 5 % |

With respect to pearl and mother-of-pearl farming businesses, this contribution is supplemented by a specific transaction tax applicable to the turnover. The rates related to this tax are the same as those of the above territorial solidarity contribution. However, the contribution amounts to 80%.
Individual businesses other than those operating in the primary sector, with an annual turnover not in excess of XPF 5,000,000, benefit from a simplified tax scheme.

This scheme consists in the enforcement of a fixed-sum fee on a yearly basis, which excludes payment of the business license tax as well as the transaction tax and thus exempts eligible companies from the reporting obligations related to such taxes:

<table>
<thead>
<tr>
<th>Companies with turnover less than or equal to XPF 200,000</th>
<th>25 000 XPF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Companies with turnover ranging between XPF 200,001 and 5,000,000</td>
<td>45 000 XPF</td>
</tr>
</tbody>
</table>

**The corporation tax: a significantly reduced tax pressure**

Businesses known as companies with share capital (corporations, limited partnership with shares, limited liability companies) as well as financially self-supporting public bodies (EPIC: publicly-owned industrial and commercial entity) have been liable to the corporate income tax since 2018, at the rate of 27%.

However, it should be noted that the following businesses do not come under this scheme:

- sustainable energy-producing companies (solar, hydroelectrical, photovoltaic, wind, etc. energy), which benefit from a 20% preferential tax rate;
- mining companies, financial and credit institutions, and leasing companies which are subject to a 35% rate.

In the event of a deficit, the minimum fixed-sum tax will substitute for the corporate income tax. This tax is equal to 0,25% of the turnover, with minimum XPF 50,000 payable and a ceiling of XPF 4,000,000.

In addition to the corporate income tax, companies making profit equal to or in excess of XPF 50,000,000 are required to pay the contribution supplementary to the corporation tax, based on the following terms:

<table>
<thead>
<tr>
<th>Bénéfice</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>from 0 to 49 999 999 XPF</td>
<td>0%</td>
</tr>
<tr>
<td>from 50 000 000 to 100 000 000 XPF</td>
<td>7%</td>
</tr>
<tr>
<td>from 100 000 001 to 200 000 000 XPF</td>
<td>10%</td>
</tr>
<tr>
<td>from 200 000 001 to 400 000 000 XPF</td>
<td>12%</td>
</tr>
<tr>
<td>above 400 000 001 XPF</td>
<td>15%</td>
</tr>
</tbody>
</table>

**Particular case specifically related to the business license tax, transaction tax and corporation tax**

New businesses are exempted from the business license tax during their first three years of activity, as well as from the transaction tax and corporation tax for their first three business years with a total period of 36 months at the most.

### 2-2-2. TAXATION OF BUSINESSES SITUATED OUTSIDE FRENCH POLYNESIA

Businesses making occasional taxable transactions in French Polynesia, while they are neither based nor represented in the country, are liable to a 15% deduction at source as applicable to the price of such transactions. French Polynesian customers are thus required to apply this deduction when paying the price.

### 3. TAXATION ON CONSUMPTION AND SIMILAR

#### 3-1. Value added tax (VAT)

The VAT is applicable to all deliveries of goods and service provisions performed in French Polynesia. This tax applies to the tax-free price for transactions. Companies have to pay this tax thus collected periodically, less the tax paid by themselves on their expenditure and investments.

Besides exemptions, the applicable rates are 5%, 13% and 16%:

- the reduced rate (5%) apply, in particular, to transactions on water, non-alcoholic beverages, products for human consumption (except essential goods which are exempted), drugs (except refundable drugs which are exempted), books and press publications, special appliances and equipment for disabled people and animal feed. This rate also applies to service provisions such as hotel accommodation (including cruise and charter ships), transportation of passengers, supply of electricity, child-care services and specific tourist service provisions;
- the intermediate rate (13%) applies to all service provisions not expressly exempted and not covered by the reduced rate;
- the normal rate (16%) applies to all deliveries of goods not expressly exempted and not covered by the reduced rate.
3-2. Other consumption taxes

3-2-1. TAXATION OF TOURISM

The tourist promotion fee is a tax that applies to land visitors. The fee is charged at the rate of 5% on hotel room selling prices and international tourist residences. The cruise development tax applies to passengers of cruise ships operating in French Polynesia on a usual or occasional basis. It amounts to XPF 500 per passenger/per stop. A tapering rate system is implemented in favor of ships that operate on a long-term basis in French Polynesia.

3-2-2. TAXES ON ADVERTISING

The distribution of commercial messages in all media is subject to specific taxation. However, since 2018, only advertisements covering products subject to tax on account of prevention (alcoholic beverages, sugar-based products) are taxed (40%). Any other type of advertising is exempted from such taxes now.

4. MISCELLANEOUS TAXATION

4-1. Tax on income from movable capital

This tax applies to profits distributed by companies with share capital, including attendance fees and interests paid to persons other than banking institutions. It is subject to deduction at source by the company upon effecting payment. Profits made by companies, headquartered outside French Polynesia but operating in the territory, are also subject to such a tax in proportion to activity. Rates are 12% for income made up of lots paid to creditors and bondholders, 10% for distributions in general and 4% for interests and income from deposits, Treasury bills and short-term notes. A 5% territorial solidarity contribution is in addition to that tax.

4-2. Land tax on developed property

This tax applies to all developed property as well as to parcels of land utilized for commercial or industrial use as well as to commercial or industrial facilities comparable to built structures. It applies at the rate of 10% on the rental value of taxable real property. Surcharges additional to the business license tax whose increase may account for up to 50% are added to the tax thus worked out.

Temporary exemptions to the land tax on developed property

New constructions, reconstructions, added constructions, duly declared, benefit:
- from 5 years total exemption;
- then 3 years partial exemption (50% reduction on the rental value). They are taxed in full from the 9th year onward.

4-3. Registration and recording fees

In general, registration fees apply to all acts of civil life. There are fixed tariffs and proportionate rates. With respect to the creation of companies, for example, fees amount to 1% of the capital stock with minimum XPF 50,000 required. Regarding transfers of immovables, including the recording fee, cumulated rates under ordinary law account for 9% on the fraction of the price up to XPF 15,000,000 and 11% above.

FOR FURTHER INFORMATION

* Import duties and taxes:

Regional Customs Department

+689 40 50 55 50
dr-polynesie@douane.finances.gouv.fr
www.polynesie-francaise.pref.gouv.fr/Douanes

* Miscellaneous taxes and duties other than registration and recording fees:

Taxation Department

+689 40 46 13 13
directiondesimpots@idcp.gov.pf
www.impot-polynesie.gov.pf

* Registration and recording fees:

Land Affairs Department - Mortgage Registry Collection Division

+689 40 47 18 18
daf.direction@foncier.gov.pf
www.daf.pf

January 2020 edition - Datas can be modified
MAIN INVESTMENT INCENTIVE MEASURES

Structuring investment projects completed in French Polynesia are eligible, under specific conditions, to measures of public aids through the French Polynesian tax-exemption scheme or incentive measures in favor of major investments on the one part, and the national tax-exemption regime on the other part.

Depending on sectors, investors may also benefit from aids to operation (exemption measures for fiscal or parafiscal charges), with variations from one sector of activity to another.

1. NATIONAL TAX-EXEMPTION SCHEME

The State also provides support to French Polynesia’s economic expansion through a tax-exemption arrangement of its own (tax-exemption for overseas territories or LODEOM).

The tax aid regime applies to investments in overseas territories in those sectors said to be “productive” and in “housing”. The “housing” aspect covers mainly the construction of new housing units as principal dwellings, in favor of people with income that do not exceed specific ceilings.

Exclusions, in particular, cover the areas of commerce, catering (excluding classified tourist restaurants), consulting or expert surveying, research and development, education, health, banking, finance and insurance, association activities, postal activities, recreational, sports and cultural activities, etc.

The tax aid benefits taxpayers with tax residence in Metropolitan France when they participate in the financing of eligible investments. The tax credit rate varies:
- with approval: between 45.3% and 54.36% (*for sustainable energies);
- without approval: between 44.12% and 52.95% (*for sustainable energies).
2. FRENCH POLYNESIAN TAX-EXEMPTION SCHEME

Tax incentive measures for investments provided for in the third part of the Tax Code of French Polynesia are an accompanying arrangement aiming to support the development of structuring projects. This arrangement provides a significant reduction in the financing efforts deployed by project initiators. This enables them to benefit from a financial participation from third-party businesses up to an amount generally equal to 30% of the project’s cost. In return, these businesses are entitled to a tax credit determined on the basis of the sums actually invested by them.

The example below shows a typical financing plan:

<table>
<thead>
<tr>
<th>NATURE OF FINANCING</th>
<th>XPF MF AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity capital</td>
<td>10</td>
</tr>
<tr>
<td>Bank loan</td>
<td>60</td>
</tr>
<tr>
<td>Local tax-exemption contribution(1)</td>
<td>30</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

(1) Calculation: approved base eligible for tax exemption (XPF MF 100) X tax credit rate for the eligible sector (ex: 40%) X project’s rate of retrocession (75%) = XPF MF 30

In its implementing, the French Polynesian tax-exemption arrangement proposes two (2) schemes:

1/ Indirect investment scheme

This provides for a tax reduction to any French Polynesian business (which, most of the time, will have no connection with the program) in return for taking part in funding the project in an eligible economic activity sector.

In order to benefit from the above, the investment project must be approved by the Council of Ministers (after an opinion is issued by the Tax Approval Advisory Committee for investment projects in excess of XPF 100,000,000). The resulting order specifies the nature of the investment, amount of the base eligible for tax-exemption, tax credit allocation and amounts of financing that project initiators will be required to waive in the project, in return for tax credit (retrocession to project).

Subsequently to the approval, the project initiator will call on “tax-exempting investors” (natural persons or legal entities liable to the transaction tax or the corporation tax in French Polynesia) which, in return for their contributions to financing the project, will benefit from a tax credit to be accounted for in the business year in which the financing is made and the balance over the next five years. Contributions to the project must be at least equal to 75% of the tax credit (or 60% in another arrangement in which the tax-exempting entity brings more funds to the project). Such a tax credit retrocession represents the local tax-exemption contribution to the project.

To sum up:
- the approved base eligible for tax-exemption equals the total expenses validated by the Council of Ministers;
- the tax credit rate benefiting businesses in return for their financial participation in the project varies according to eligible sectors of activity (see table below);
- In the case of an approved base eligible for tax-exemption amounting to XPF 1,000,000,000, the total tax credits (40%) businesses will benefit from will thus amount to XPF 400,000,000 in the aggregate.

In return, under these tax credits, recipient businesses are required to invest a sum at least equal to XPF 300,000,000 in the project, i.e. a 75% retrocession of the tax credit.

2/ Direct investment scheme

This is a tax exemption granted to French Polynesian businesses investing in their own investment program. This scheme is therefore appropriate when the project initiator is a company whose fiscal status provides for tax exemption eligibility.
Investment projects completed in French Polynesia are eligible if relating to the following sectors of activities:

<table>
<thead>
<tr>
<th>ELIGIBLE SECTORS</th>
<th>TAX CREDIT RATE</th>
<th>MINIMUM AMOUNT OF INVESTMENT INCLUSIVE OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hotel - construction</td>
<td>40% / 60%³⁵</td>
<td>XPF 250 M / XPF 100 M</td>
</tr>
<tr>
<td>Hotel - expansion</td>
<td>40%</td>
<td>XPF 100 M / XPF 50 M</td>
</tr>
<tr>
<td>Hotel - renovation inclusive of extension</td>
<td>60% / 65%³⁵</td>
<td>XPF 100 M / XPF 50 M</td>
</tr>
<tr>
<td>International golf course alongside a planned creation of international hotels or tourist residences</td>
<td>40%</td>
<td>XPF 1 Mrd / XPF 500 M</td>
</tr>
<tr>
<td>Cruise ship</td>
<td>50%</td>
<td>XPF 500 M / XPF 500 M</td>
</tr>
<tr>
<td>Charter vessel</td>
<td>40%</td>
<td>XPF 50 M / XPF 50 M</td>
</tr>
<tr>
<td>Family guest house</td>
<td>40%</td>
<td>XPF 50 M / XPF 50 M</td>
</tr>
<tr>
<td>Professional deep-sea fishing</td>
<td>20% / 45%³⁶</td>
<td>XPF 40 M / XPF 50 M</td>
</tr>
<tr>
<td>Agriculture and cattle farming</td>
<td>40%</td>
<td>XPF 15 M / XPF 10 M</td>
</tr>
<tr>
<td>Aquaculture, fish farming and pearl farming</td>
<td>40%</td>
<td>XPF 15 M / XPF 10 M</td>
</tr>
<tr>
<td>Land public transit</td>
<td>40%</td>
<td>XPF 100 M / XPF 250 M</td>
</tr>
<tr>
<td>Lagoon, interisland maritime transportation, passenger/cargo ship</td>
<td>40% / 20%³⁷</td>
<td>XPF 200 M / XPF 500 M</td>
</tr>
<tr>
<td>Interisland, international air transportation</td>
<td>40%</td>
<td>XPF 500 M / XPF 250 M</td>
</tr>
<tr>
<td>Maintaining investments benefiting from this arrangement</td>
<td>40%</td>
<td>XPF 15 M / XPF 10 M</td>
</tr>
<tr>
<td>Parking lot</td>
<td>40% / 60%³⁶</td>
<td>XPF 100 M / XPF 100 M</td>
</tr>
<tr>
<td>Other immovable structures</td>
<td>40%</td>
<td>XPF 300 M / XPF 150 M</td>
</tr>
<tr>
<td>Private health care facility</td>
<td>40%</td>
<td>XPF 1,5 Mrd / XPF 800 M</td>
</tr>
<tr>
<td>Sustainable energies</td>
<td>40%</td>
<td>XPF 30 M / XPF 15 M</td>
</tr>
<tr>
<td>Waste treatment and recycling</td>
<td>40%</td>
<td>XPF 200 M / XPF 100 M</td>
</tr>
<tr>
<td>Industry</td>
<td>40%</td>
<td>XPF 25 MF / XPF 10 M</td>
</tr>
<tr>
<td>Stand-alone housing</td>
<td>20%</td>
<td>XPF 500 M / XPF 250 M</td>
</tr>
</tbody>
</table>

¹ The approved investment base giving entitlement to a tax credit has a ceiling whose amount depends on the sector.
² The rate is 60% for projects regarding hotel construction in other islands than Tahiti, Moorea and Bora Bora.
³ This rate is increased by 5% for investment programs situated in the Tuamotu, Gambier, Marquesas and Austral archipelagoes. Ceilings are scheduled as per hospitality capacity extension levels up to XPF 8,000,000,000.
⁴ If the ship is built in French Polynesia, the rate is raised to 45%.
⁵ The rate is 20% when the project covers the purchase of a ship to be used for passenger transportation exclusively.
⁶ The rate is 60% when the project covers the building of public metered parking lots.

The example below shows a typical financing plan under double tax-exemption:

<table>
<thead>
<tr>
<th>NATURE OF FINANCING</th>
<th>XPF MF AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity capital</td>
<td>10</td>
</tr>
<tr>
<td>Bank loan</td>
<td>30</td>
</tr>
<tr>
<td>Local tax-exemption contribution</td>
<td>30</td>
</tr>
<tr>
<td>National tax-exemption contribution</td>
<td>30</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Subject to eligibility of projects to both schemes, project initiators may benefit from the cumulated aid provided by both tax-exemption schemes and are required to complete the approval steps with the secretarial office of the Advisory Committee for Tax Approval (French Polynesian tax-exemption scheme) and the DGFIP in Paris (national tax-exemption scheme).

Depending on sectors, more than 60% of aids on the amount of eligible investment may be obtained through cumulating both schemes (75% of 40% of French Polynesia tax credit + 66% of 50% of Metropolitan French tax reduction, from which file processing costs must next be deducted).
4. TAX INCENTIVE SCHEME FOR REALIZATION OF MAJOR INVESTMENTS

In order to encourage the realization of major job-creating investments in French Polynesia, a scheme consisting of long-term tax reliefs has been implemented by the Country, concurrently with tax exemption.

In order to benefit from this scheme, investment programs must be implemented in strictly defined priority development zones and are subject, as is the case with tax-exemption, to approval by the Council of Ministers. The only minimum investment threshold is XPF 15,000,000 exclusive of tax, and this amount may nevertheless be revised downward in case of subscription by lots.

Priority Development Zones (PDZ), as defined under a decree of the Council of Ministers, are denoted, in particular, by their remoteness from economic centers, and this makes potential investment viability difficult. The scheme provides for two types of PDZ, on which the duration of tax reliefs will depend: PDZ 1 (Society archipelago’s islands) and PDZ 2 (other archipelagoes’ islands).

Investment program approval is subject to compliance with a number of conditions including, in particular, viability of the investments contemplated and creation of jobs.

Two plans aiming at implementing the scheme have been prepared: a conventional one in which one or more investors would propose an investment program to French Polynesia, and the other in which it is French Polynesia that proposes its own view of investment programs in given locations.

With respect to tax reliefs, the scheme first puts forward the principle of non payability of the most important taxes that may apply during the investment program completion phase. However, the value added tax is applicable; nevertheless, depending on the program completion plans, VAT may be refunded.

The scheme next guarantees long-term tax reliefs under the terms as follows:

<table>
<thead>
<tr>
<th>TAX EXEMPTIONS</th>
<th>PDZ1 SOCIETY ARCHIPELAGOES</th>
<th>PDZ2 OTHER ARCHIPELAGOES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duties and taxes (except airport charges and 2% fixed-sum solidarity tax)</td>
<td>On date of completion of the investment program</td>
<td>15 years 30 years if program &gt; 30 billions*</td>
</tr>
<tr>
<td>Land tax (except municipal surcharges)</td>
<td>10 years</td>
<td>15 years 30 years if program &gt; 30 billions*</td>
</tr>
<tr>
<td>Business license tax (except municipal surcharges)</td>
<td>5 years 10 years program &gt; 30 billion*</td>
<td>5 ans 10 ans si programme &gt; 30 Mrds*</td>
</tr>
<tr>
<td>Income taxes</td>
<td>5 years 10 years program &gt; 30 billion*</td>
<td>5 years 30 years if program &gt; 30 billions*</td>
</tr>
<tr>
<td>Deduction at source</td>
<td>Period of completion of the investment program</td>
<td>Period of completion of the investment program</td>
</tr>
<tr>
<td>Registration and recording fees</td>
<td>5 years</td>
<td>5 years</td>
</tr>
</tbody>
</table>

* 30 billion = XPF 30 billion

In order to lower transportation cost due to geographic remoteness, the scheme extends the exemption of duties and taxes to import of diesel fuel, at investor’s request.

In the end, it must be noted that the scheme cannot be cumulated with the French Polynesian tax-exemption system. On the other hand, it may be cumulated with the national tax-exemption scheme if the investment program falls within a sector eligible for that scheme.

PROCESSING OF FILES

The Investment Promotion Authority of French Polynesia - Invest in Tahiti:
- ensures secretarial work for the Advisory Committee on Tax Approval in charge of processing applications for approval under the French Polynesian tax-exemption scheme;
- prepares French Polynesia’s opinion as required by the State within the scope of the national tax-exemption scheme;
- examines applications for approval of tax incentive measures in view of the completion of major investments in French Polynesia.

For more information: www.investintahiti.pf/incitations-investissements
FOREIGN INVESTORS: CONDITIONS OF RESIDENCY AND WORK

The entry of foreign nationals to settle and/or work in French Polynesia is subject to specific conditions. The regulations are different from those enforced in Metropolitan France and the other French overseas departments and communities. A residence permit is required for periods of stay in excess of three months, except for nationals of a Member State of the European Union, the European Economic Area (EEA), the Swiss Confederation. Work, whether as an employee or a self-employed individual, requires a permit.

STAYING

Regarding stays under three-month duration, foreign nationals (non-EU, EEA, Switzerland and certain nationalities) must obtain a visa, to be applied for before entering the territory, from the consular authorities nearest to their place of residence. The visa must include the mandatory words: “Valid for French Polynesia”. Aliens as follows are exempted from a visa to enter the territory of French Polynesia: holders of a valid residence permit or long-term visa, issued by France or any other State party to or associated with the convention enforcing the Schengen Agreement and implementing the Schengen provisions in full, with respect to stays not exceeding three months per six-month periods.

With regard to long-term stays (beyond three months), residence documents must be applied for within two months following entry in French Polynesia, with the High Commissioner of the Republic and prior to expiration of the visa. The Council of Ministers is consulted with respect to each individual application for a residence permit.

There are two types of residence document:

- **Temporary residence permit**: granted for a maximum one-year period, subject to renewal. It is applied for with the High Commissioner of the Republic in French Polynesia within two months of entry in the territory.

- **Residence permit**: granted to foreign nationals proving continuous residency of at least five years in French Polynesia, except special cases.

WHERE TO APPLY

High Commissioner of the Republic in French Polynesia
Regulations and Legal Affairs Department - Regulations and Elections Office - Aliens Division
+689 40 46 86 03
etrangers@polynesie-francaise.pref.gouv.fr
WORKING

Employees: any non-French individual, including nationals of a member country of the European Union, wishing to work in an employed capacity in French Polynesia, is required to have a work permit. The initial application for a permit is sent in writing to the Ministry in charge of Employment and lodged by the employer with the Employment, Training and Occupational Integration Department (SEFI).

Employment, Training and Occupational Integration Department (SEFI)

+689 40 46 12 12
sefi@sefi.pf
www.sefi.pf

Self-employed: foreign individuals (nationals from outside the European Union) wishing to work as self-employed in the areas of commerce, industry and arts and crafts are required to apply for a foreign trader's permit with the SEFI.

The applicants must prove they have lawful residency in French Polynesia and have applied for or obtained a residence document whereby they may carry on an activity subject to authorization. The relevant government service will review the viability of the business project.

When the application file submitted is considered complete, a three-month maximum examination period should be anticipated. The trader's permit is issued by the SEFI for a period of five years, subject to renewal.

The said "foreign trader's permit" is required for:
- an activity as sole trader;
- an activity within the framework of a company as foreign partner held indefinitely, jointly and severally liable for corporate debts, partner and foreign third-party with power to run, manage or bind the legal entity;
- an activity carried on by a natural person having the power to bind a foreign legal entity under an establishment, branch or commercial agency in French Polynesia.

INVESTING

The principle applied is freedom of foreign investments. Foreign investors do not benefit, de facto, from a right of residency, which remains a prerogative of the State.

Foreign investments considered in the sectors of fishing, aquaculture, mother-of-pearl and pearl farming, audiovisual or telecommunications, as well as for the purchase of property or real estate rights, are subject to a licensing scheme prior to their completion. Foreign investments considered in other sectors are subject to a reporting scheme, to be made within three months of their completion. However, the acquisition of foreign holdings not exceeding 20% of the capital stock of listed companies and 33.3% of the capital of non-listed companies are exempted from such a scheme.

Formalities are submitted to the President of French Polynesia, while the examination thereof is the responsibility of the Investment Promotion Authority of French Polynesia - invest in Tahiti.

Financial transfers

Financial transfers from French Polynesia to foreign countries are not subject to any tax or customs restriction. There are no reporting requirements with respect to transfers between Metropolitan France and the Overseas Communities such as French Polynesia. On the other hand, in pursuance with Articles L.721-4, L.731-5, L.751-6, L.761-5 and L.741-6 of the Monetary and Financial Code, there is a reporting obligation between these communities and foreign countries, whether they are Member States and Third-States of the European Union. However, transfer amounts under XPF 1,193,317 (EUR 10,000) are exempted from reporting (Articles L.741-4, L.751-4 and L.761-3 of the same code).
## USEFUL CONTACTS

### 1. INSTITUTIONS

**Presidency of French Polynesia**  
in charge of Territorial Equality and International relations  
Quartier Broche, Avenue Pouvana’a a Oopa, Papeete - Tahiti  
P.O. Box 2551 - 98713 Papeete - Tahiti  
Tél.: +689 40 47 20 00 – Fax : +689 40 47 21 10  
capr@présidence.pf - www.presidence.pf

**Vice-Presidency of French Polynesia**  
Ministry of Economy and Finance, in charge of Major Works, International Air Transport and the Blue Economy  
24 avenue Dupetit-Thouars, Papeete - Tahiti  
P.O. Box 2551 - 98713 Papeete - Tahiti  
Tél.: +689 40 47 83 83 – Fax : +689 40 47 83 02  
cdf@presidence.pf - www.presidence.pf

**High Commissioner of the Republic in French Polynesia**  
Avenue Pouvana’a a Oopa, Papeete - Tahiti  
P.O. Box 115 - 98713 Papeete - Tahiti  
Tél.: +689 40 46 87 00 – Fax : +689 40 46 87 69  
dmme@polynesie-francaise.pref.gouv.fr  

### 2. FORMALITIES TO START A BUSINESS

**Chamber of Commerce, Industry, Services and Trades (CCISM)**  
Business Development and Registration Center (CDFE)  
41 rue du Docteur Cassiau, Papeete - Tahiti  
P.O. Box 118 - 98 713 Papeete - Tahiti  
Tél.: +689 40 47 27 47 – Fax : +689 40 54 07 01  
cdf@ccism.pf - www.ccism.pf

**Land Affairs Department**  
Rue Dumont d’Urville, Immeuble Te Fenua - Orovini, Papeete - Tahiti  
P.O. Box 114 - 98713 Papeete - Tahiti  
Tél.: +689 40 47 18 18 – Fax : +689 40 47 19 17  
daf@foncier.gov.pf - www.daf.pf

**Taxation Department (DICP)**  
11 rue du Commandant Destremau, Papeete – Tahiti  
P.O. Box 80 - 98713 Papeete - Tahiti  
Tél.: +689 40 46 13 13 – Fax : +689 40 46 13 00  
directiondesimpots@dicp.gov.pf - www.contributions.gov.pf

**Regional Customs Department**  
Motu Uta, Papeete - Tahiti  
P.O. Box 9006 CTC - 98715 Motu Uta - Tahiti  
Tél.: +689 40 50 55 50 - Fax : +689 40 43 55 45  
dr-polynesie@douane.finances.gouv.fr  
www.polynesie-francaise.pref.gouv.fr/Douanes

**Department General for Economic Affairs (DGAE)**  
Fare Ute, Papeete - Tahiti  
P.O. Box 82 - 98713 Papeete - Tahiti  
Tél.: +689 40 50 97 97 – Fax : +689 40 43 44 77  
dgae@economie.gov.pf - www.dgae.gov.pf

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1. **Invest in Tahiti**, - Investment Promotion Authority of French Polynesia  
1st Floor - Annex Building of the Vice-Presidency of French Polynesia  
24 Avenue Dupetit-Thouars, Papeete - Tahiti, P.O. Box 1677 - 98713 Papeete - TAHITI  
Tel: +689 40 50 56 00 - Fax: +689 40 50 56 01  
secretariat@dpi.gov.pf – www.investintahiti.pf
3. STATISTICS

Statistical Institute of French Polynesia (ISPF)  
Rue Edouard Ahne, Immeuble UIUPA, Papeete - Tahiti,  
P.O. Box 385 - 98713 Papeete - Tahiti  
Tél.: +689 40 47 34 34 - Fax: +689 40 42 72 52  
ispf@ispf.pf - www.ispf.pf  

French Overseas Central Bank (IEOM)  
21 Rue du Docteur Cassiau, Papeete - Tahiti,  
P.O. Box 583 - 98713 Papeete - TAHITI  
Tél.: +689 40 50 65 00 - Fax: +689 40 50 65 03  
secretariat.direction@ieom.pf - www.ieom.fr/polynesie-francaise  

4. USEFUL WEBSITES

INSTITUTIONS
- High Commissioner of the Republic (HC):  
- Presidency of French Polynesia (PR):  
  www.presidence.pf  
- Assembly of French Polynesia (APF):  
  www.assemblee.pf  
- Economic, Social, Environmental and Cultural Council of French Polynesia (CESEC):  
  www.cesec.pf  
- Association for the Promotion of Municipalities in French Polynesia (SPCPF):  
  www.spc.pf  
- Public Service of French Polynesia:  
  www.net.pf ou www.service-public.pf  

ADMINISTRATIVE FORMALITIES IN THE MATTER OF CONSTRUCTION
- Town Planning Department (SAU):  
  www.urbanisme.gov.pf  
- Environmental Department of French Polynesia (DIREN):  
  www.service-public.pf/diren  
- Health and Public Sanitation (CHSP):  
  www.hygiene-publique.gov.pf  

ADMINISTRATIVE FORMALITIES IN THE MATTER OF PLANT HEALTH
- Biosecurity Department (DBS):  
  www.service-public.pf/biosecurite  
- Customs:  
  www.polynesie-francaise.pref.gouv.fr/Douanes  

PROFESSIONAL CHAMBERS AND COMMITTEES
- Board of Notaries:  
  www.notairesstahiti.com  
- Bar Association:  
  www.barreau-avocats.pf  
- Architects’ Association:  
  www.architectes.pf  
- Association of Chartered Accountants:  
  www.oecpf.pf  

INTERPROFESSIONAL ASSOCIATIONS
- French Employer Federation (MEDEF):  
  www.medef.pf  
- Confederation of Small and Medium-sized Businesses (CPMEPF):  
  www.cpme pf.com  

BANKS
- Banque Socredo:  
  www.socredo.pf  
- Banque de Polynésie:  
  www.sg-bdp.pf  
- Banque de Tahiti:  
  www.banque-tahiti.pf  
- Company for the Financing and Development of French Polynesia (SOFIDEP):  
  www.sofidep.pf  

PUBLIC SERVICE FOR ACCESS TO LAW IN FRENCH POLYNESIA  
www.lexpol.pf  

Mairie de Papeete:  
www.ville-papeete.pf  

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