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Company formation in French Polynesia

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Coat of arms

Common form	SARL or SAS (French company forms as applied locally)
Registry	Trade and companies register (RCS) at the Papeete mixed commercial court
Minimum capital	No statutory minimum for an SARL or SAS
Directors	1 manager or president
Local director	Not required
Corporate tax	25%
VAT / sales tax	16% standard rate
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	CFP franc (XPF)

In short: To set up a company in French Polynesia, most founders form an SARL or SAS, registered with the Trade and companies register (RCS) at the Papeete mixed commercial court. Minimum capital: no statutory minimum for an SARL or SAS. Corporate tax: 25%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Trade and companies register (RCS) at the Papeete mixed commercial court before filing.

French Polynesia, an overseas collectivity of France, uses French company forms but has its own tax system set by the territorial government. Companies are entered in the trade and companies register at the **Papeete mixed commercial court**.

Business structures

Most founders in French Polynesia form an SARL or SAS, registered with the Trade and companies register (RCS) at the Papeete mixed commercial court. Other forms are listed below.

- **SARL** – limited liability company, the usual choice
- **SAS** – simplified joint-stock company
- **SA** – public limited company

Requirements

Minimum share capital in French Polynesia (2026): no statutory minimum for an SARL or SAS. Directors required: 1 manager or president. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum for an SARL or SAS.
- Directors: 1 manager or president.
- Local residency: not required.
- A registered office address in French Polynesia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in French Polynesia (2026): usually 1–3 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Trade and companies register (RCS) at the Papeete mixed commercial court.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Direction des impôts et des contributions publiques (DICP).

Taxation

The corporate tax rate in French Polynesia in 2026 is 25%. Standard VAT or sales tax: 16% standard rate.

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	16% standard rate
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in French Polynesia: Companies file annual financial statements and tax returns with the Direction des impôts et des contributions publiques (DICP), and keep their details up to date with the Trade and companies register.

Double tax treaties

French Polynesia has its own tax system and very few tax treaties; France's treaties do not apply to it.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the DICP.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in French Polynesia?

Typical registration time in French Polynesia: usually 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in French Polynesia?

Minimum share capital in French Polynesia: no statutory minimum for an SARL or SAS (as of November 2026).

What is the corporate tax rate in French Polynesia in 2026?

The corporate tax rate in French Polynesia in 2026 is 25%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in French Polynesia?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in French Polynesia: not required.

Official registries and resources

The official websites of the Trade and companies register (RCS) at the Papeete mixed commercial court and the Direction des impôts et des contributions publiques (DICP) have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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