

## Taxation of American origin incomes in Saint-Barthelemy

USA resident who becomes established in St Barth - 5 years			More than 5 years on the island
Income Tax			Rentals in St Barth exempt after 5 years Capital gains exempt after 15 years but social charges 15,5% except properties part of a company subject to corporate tax
Real estate income: non-exclusive taxation in the State where the property is situated then at the moment of submitting the form in the country of Residence credit tax equal to the paid tax			Idem Activity St Barth exempt Idem Idem
<ul style="list-style-type: none"> <li>- Wages taxable in the State in the State where the activity is carried out</li> <li>- Attendance fees: in the State where the company is</li> <li>- Compulsory retirement pensions are taxable only in the country of contribution</li> </ul>			If dividends of a company of St Barth exempt or whether professional activity (industrial and commercial profits) of investment exempt in France
American nationality	Not American	Income of non-American source	
Dividends, Interests, Royalties, Gain on sale of securities, Maintenance Obligations: Exempt from income tax and social charges for the incomes of USA origin	Tax credit equal to the paid tax in the country of origin but income tax and social charges in France	Tax credit equal to the tax paid in the country of origin but income tax and social charges in France	
Wealth tax: Exemption except on properties in France			Idem
Donation: "The Tax on generation - skipping transfers" Special requests "Nationality of one State and temporary domicile (-5 years/7 years) of another State, the person is considered as domiciled in State of her nationality. Inheritance: Real property and Tangible Movable, taxable in the State where they are situated. Other properties, Taxation only in the State of domicile except American citizens (Taxable in the USA diminished by the French tax). 10 years resale right (for American citizens and for permanent residents who abandoned their nationality for tax reasons). Tax France: 20% 552.324€, 30% 902.838€, 40% 1.805.677€, +45% Allowance 100.000€ on the basis / Child USA: 18% 10.000\$, 40% beyond 1.000.000\$ Allowance 5.340.000\$, for the non-residents 60.000\$ / Succession			Resident of St Barth + 5 years, exempt if property in St Barth, and St Barth law applicable for inheritance (but reservation of 75% for 3 children) For properties outside St Barth, taxation in the country where the properties are situated.
Income tax France: 0% 9.690€, 14% 26.764€, 30% 71.754€, 41% 151.965€, 45% 250.000€, 48% 500.000€, 49% beyond + 15,5% social charges on Dividends, Interests, capital gain USA: 10% 9075\$, 15% 36.900\$, 25% 89.350\$, 28% 186.350\$, 33% 405.100\$, 39,6% beyond.			
Application of the Franco-American tax agreement Are excluded from the tax agreement the Trusts except: Pension Trust and the R.I.C., R.E.I.T., R.E.M.I.C. and transparent Trusts and the Partnerships			No tax agreement For American citizens, risk of double taxation
Retirement savings generate 12% withholding tax in the USA until 41.867€ and 20% beyond then they are declared in France with a credit tax corresponding to the amount of the withholding tax.			Ex on real estate capital gains no imputation of the tax and social charges paid in St Barth