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Company formation in Aruba

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Company formation in Aruba



Flag



Coat of arms

Common form	VBA (vennootschap met beperkte aansprakelijkheid) or NV
Registry	Chamber of Commerce and Industry Aruba
Minimum capital	No statutory minimum for a VBA
Directors	1 director
Local director	Not required
Corporate tax	22%
VAT / sales tax	Turnover taxes of about 7% in total
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Aruban florin (AWG)

In short: To set up a company in Aruba, most founders form a VBA, registered with the Chamber of Commerce and Industry Aruba. Minimum capital: no statutory minimum for a VBA. Corporate tax: 22%. 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 Chamber of Commerce and Industry Aruba before filing.

Aruba, a constituent country of the Kingdom of the Netherlands, has its own company and tax law. The flexible **VBA** is the usual company form, registered with the **Chamber of Commerce and Industry Aruba**; profit tax is 22%.

Business structures

Most founders in Aruba form a VBA, registered with the Chamber of Commerce and Industry Aruba. Other forms are listed below.

- **VBA** – flexible limited liability company, the usual choice
- **NV** – public limited company
- **Exempted VBA** – VBA eligible for exempt status under specific conditions

Requirements

Minimum share capital in Aruba (2026): no statutory minimum for a VBA. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum for a VBA.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Aruba.
- Articles of association signed before a notary.

Registration process

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

1. Choose the company form and check that the name is available.

2. Sign the articles of association before a notary.
3. File the registration with the Chamber of Commerce and Industry Aruba.
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 Departamento di Impuesto (Tax Department).

Taxation

The corporate tax rate in Aruba in 2026 is 22%. Standard VAT or sales tax: turnover taxes of about 7% in total.

Tax	Rate and notes
Corporate income tax	22%
VAT / indirect tax	Turnover taxes of about 7% in total
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 Aruba: Companies file annual financial statements and tax returns with the Departamento di Impuesto (Tax Department), and keep their details up to date with the Chamber of Commerce and Industry Aruba.

Double tax treaties

Aruba has a tax arrangement with the Netherlands, Curaçao and Sint Maarten and only a few other treaties.

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 Tax Department.

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 Aruba?

Typical registration time in Aruba: 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 Aruba?

Minimum share capital in Aruba: no statutory minimum for a VBA (as of November 2026).

What is the corporate tax rate in Aruba in 2026?

The corporate tax rate in Aruba in 2026 is 22%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Aruba?

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

Official registries and resources

The official websites of the Chamber of Commerce and Industry Aruba and the Departamento di Impuesto (Tax Department) 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 the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- 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. Aruba Highlights 2026 . Deloitte International Tax. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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