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Company formation in Bolivia

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 25 November 2026

Company formation in Bolivia



Flag



Coat of arms

Common form	SRL or SA [1]
Registry	Plurinational Registry Service (SEPREC) [1]
Minimum capital	None [1]
Directors	1 manager [1]
Local director	A legal representative resident in Bolivia is required [1]
Corporate tax	25% (additional rates for mining, financial and insurance companies) [2]
VAT / sales tax	13% [2]
Typical timeline	Usually 3–6 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Boliviano (BOB)

In short: To set up a company in Bolivia, most founders form an SRL or SA, registered with the Plurinational Registry Service (SEPREC). [1] Minimum capital: none. Corporate tax: 25% (additional rates for mining, financial and insurance companies). Registration: usually 3–6 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 21 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the Plurinational Registry Service (SEPREC) before filing.

Since 2022 Bolivian companies register with **SEPREC**, the registry service that replaced FUNDEMPRESA. Profits are taxed at 25%, and most payments abroad bear 12.5% withholding.

Business structures

Most founders in Bolivia form an SRL or SA, registered with the Plurinational Registry Service (SEPREC). [1] Other forms are listed below.

- **SRL or SA** – the usual company form for private businesses

Requirements

Minimum share capital in Bolivia (2026): none. Directors required: 1 manager. Local resident director: a legal representative resident in Bolivia is required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 manager.
- Local residency: a legal representative resident in Bolivia is required.
- A registered office address in Bolivia.
- Articles of association signed before a notary.

Registration process

Typical time to register a company in Bolivia (2026): usually 3–6 weeks. [1] 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 Plurinational Registry Service (SEPREC).

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 National Tax Service (SIN).

Taxation

The corporate tax rate in Bolivia in 2026 is 25% (additional rates for mining, financial and insurance companies). [2] **Standard VAT or sales tax: 13%.** [2]

Tax	Rate and notes
Corporate income tax	25% (additional rates for mining, financial and insurance companies)
VAT / indirect tax	13%
Withholding tax on dividends to non-resident companies	12.5%

Ongoing compliance

Annual compliance in Bolivia: Companies file annual financial statements and tax returns with the National Tax Service (SIN), and keep their details up to date with the Plurinational Registry Service. [1]

Double tax treaties

Bolivia has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
12.5%	12.5%	12.5%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Bolivia lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). 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 Bolivia?

Typical registration time in Bolivia: usually 3–6 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 Bolivia?

Minimum share capital in Bolivia: none (as of November 2026).

What is the corporate tax rate in Bolivia in 2026?

The corporate tax rate in Bolivia in 2026 is 25% (additional rates for mining, financial and insurance companies). See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Bolivia: a legal representative resident in Bolivia is required.

What withholding tax applies to dividends paid from Bolivia?

Bolivia withholds 12.5% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Plurinational Registry Service (SEPREC)
- National Tax Service (SIN)

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. Official Plurinational Registry Service (SEPREC) . Government of Bolivia. Accessed November 2026.
2. Official National Tax Service (SIN) . Government of Bolivia. Accessed November 2026.
3. Bolivia: Corporate – Taxes on corporate income (reviewed 21 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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Source: https://companyformationwiki.com/company-formation/bolivia/
Version: last updated 25 November 2026. Check the online version for later changes.

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