CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Company formation in Botswana

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

Company formation in Botswana



Flag



Coat of arms

Common form	Private company ((Pty) Ltd) [1]
Registry	Companies and Intellectual Property Authority (CIPA) [1]
Minimum capital	None [1]
Directors	1 director [1]
Local director	A company secretary resident in Botswana is required [1]
Corporate tax	22% [2]
VAT / sales tax	14% [2]
Typical timeline	Often a few days online [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Botswana pula (BWP)

In short: To set up a company in Botswana, most founders form a private company, registered with the Companies and Intellectual Property Authority (CIPA). [1] Minimum capital: none. Corporate tax: 22%. Registration: often a few days online (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 09 January 2026); company-law details summarise official guidance and can change. Confirm requirements with the Companies and Intellectual Property Authority (CIPA) before filing.

Companies in **Botswana** are registered online with the **Companies and Intellectual Property Authority (CIPA)**. Corporate tax is 22%.

Business structures

Most founders in Botswana form a private company, registered with the Companies and Intellectual Property Authority (CIPA). [1] Other forms are listed below.

- **Private company** – the usual company form for private businesses

Requirements

Minimum share capital in Botswana (2026): none. Directors required: 1 director. Local resident director: a company secretary resident in Botswana is required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: a company secretary resident in Botswana is required.
- A registered office address in Botswana.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Botswana (2026): often a few days online. [1] 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 Companies and Intellectual Property Authority (CIPA).

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 Botswana Unified Revenue Service (BURS).

Taxation

The corporate tax rate in Botswana in 2026 is 22%. [2] Standard VAT or sales tax: 14%. [2]

Tax	Rate and notes
Corporate income tax	22%
VAT / indirect tax	14%
Withholding tax on dividends to non-resident companies	10%

Ongoing compliance

Annual compliance in Botswana: Companies file annual financial statements and tax returns with the Botswana Unified Revenue Service (BURS), and keep their details up to date with the Companies and Intellectual Property Authority. [1]

Double tax treaties

Botswana 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
10%	15%	15%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Botswana 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 Botswana?

Typical registration time in Botswana: often a few days online (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 Botswana?

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

What is the corporate tax rate in Botswana in 2026?

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

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

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

What withholding tax applies to dividends paid from Botswana?

Botswana withholds 10% 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

- Companies and Intellectual Property Authority (CIPA)
- Botswana Unified Revenue Service (BURS)

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 South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Cabo Verde
- 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 Companies and Intellectual Property Authority (CIPA) . Government of Botswana. Accessed November 2026.
2. Official Botswana Unified Revenue Service (BURS) . Government of Botswana. Accessed November 2026.
3. Botswana: Corporate – Taxes on corporate income (reviewed 09 January 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. Botswana: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/botswana/
Version: last updated 25 November 2026. Check the online version for later changes.

© 2026 CompanyFormationWiki. CompanyFormationWiki is a free encyclopedia of company formation, business structures and international tax across 222 jurisdictions. General information, not legal or tax advice. Confirm with the official registry, the tax authority or a qualified adviser before acting.