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Company formation in the Caribbean Netherlands

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Flag

Common form	BV (besloten vennootschap under BES civil law)
Registry	Chamber of Commerce (Kamer van Koophandel) of Bonaire, Sint Eustatius or Saba
Minimum capital	No statutory minimum
Directors	1 director
Local director	An establishment ruling is needed to be taxed as a local entity
Corporate tax	No profit tax; a 7.5% revenue tax (opbrengstbelasting) applies to profit distributions from 2025. Large multinational groups pay a 15% minimum tax [1]
VAT / sales tax	General expenditure tax (ABB): on Bonaire 8% on goods and 6% on services [1]
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [4]
Currency	US dollar (USD)

In short: To set up a company in the Caribbean Netherlands, most founders form a BV, registered with the Chamber of Commerce (Kamer van Koophandel) of Bonaire, Sint Eustatius or Saba. Minimum capital: no statutory minimum. Corporate tax: no profit tax; a 7.5% revenue tax (opbrengstbelasting) applies to profit distributions from 2025. Large multinational groups pay a 15% minimum tax. 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 (Kamer van Koophandel) of Bonaire, Sint Eustatius or Saba before filing.

The **Caribbean Netherlands** (Bonaire, Sint Eustatius and Saba) are public bodies of the Netherlands with their own tax system. There is no profit tax; instead, distributions are taxed at 7.5% under the revenue tax, and an entity must obtain an establishment ruling to fall under the local regime.

Business structures

Most founders in the Caribbean Netherlands form a BV, registered with the Chamber of Commerce (Kamer van Koophandel) of Bonaire, Sint Eustatius or Saba. Other forms are listed below.

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

Requirements

Minimum share capital in the Caribbean Netherlands (2026): no statutory minimum. Directors required: 1 director. Local resident director: an establishment ruling is needed to be taxed as a local entity.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: an establishment ruling is needed to be taxed as a local entity.
- A registered office address in the Caribbean Netherlands.
- Articles of association signed before a notary.

Registration process

Typical time to register a company in the Caribbean Netherlands (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 (Kamer van Koophandel) of Bonaire, Sint Eustatius or Saba.
4. Receive the company's registration number, and pay in the share capital where required.
5. Apply to the Tax Administration Caribbean Netherlands for an establishment ruling and register for general expenditure tax.

Taxation

The corporate tax rate in the Caribbean Netherlands in 2026 is no profit tax; a 7.5% revenue tax (opbrengstbelasting) applies to profit distributions from 2025. Large multinational groups pay a 15% minimum tax. [1] Standard VAT or sales tax: general expenditure tax (ABB): on Bonaire 8% on goods and 6% on services. [1]

Tax	Rate and notes
Corporate income tax	No profit tax; a 7.5% revenue tax (opbrengstbelasting) applies to profit distributions from 2025. Large multinational groups pay a 15% minimum tax
VAT / indirect tax	General expenditure tax (ABB): on Bonaire 8% on goods and 6% on services
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 the Caribbean Netherlands: Companies file annual financial statements and tax returns with the Tax Administration Caribbean Netherlands (Belastingdienst Caribisch Nederland), and keep their details up to date with the Chamber of Commerce.

Double tax treaties

The Caribbean Netherlands are covered by a tax arrangement within the Kingdom of the Netherlands; most Dutch tax treaties do not apply to them.

Domestic withholding tax on payments to non-resident companies

There is no dividend withholding tax as such: the 7.5% revenue tax on distributions is borne by the distributing entity.

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 the Caribbean Netherlands?

Typical registration time in the Caribbean Netherlands: 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 the Caribbean Netherlands?

Minimum share capital in the Caribbean Netherlands: no statutory minimum (as of November 2026).

What is the corporate tax rate in the Caribbean Netherlands in 2026?

The corporate tax rate in the Caribbean Netherlands in 2026 is no profit tax; a 7.5% revenue tax (opbrengstbelasting) applies to profit distributions from 2025. Large multinational groups pay a 15% minimum tax. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in the Caribbean Netherlands?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in the Caribbean Netherlands: an establishment ruling is needed to be taxed as a local entity.

Official registries and resources

- Tax Administration Caribbean Netherlands (Belastingdienst Caribisch Nederland)

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 Tax Administration Caribbean Netherlands (Belastingdienst Caribisch Nederland) . Government of the Caribbean Netherlands. Accessed November 2026.
2. FAQ opbrengstbelasting (revenue tax) . Belastingdienst Caribisch Nederland. Accessed November 2026.
3. Tax changes Bonaire, St. Eustatius and Saba as of 1 January 2025 . Belastingdienst Caribisch Nederland. Accessed November 2026.
4. Indirect tax guide: Dutch Caribbean (Bonaire) . Grant Thornton. Accessed November 2026.

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