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Company formation in the Comoros

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Company formation in the Comoros



Flag



Coat of arms

Common form	SARL (société à responsabilité limitée, OHADA)
Registry	National Agency for Investment Promotion (ANPI) one-stop shop, which files with the RCCM
Minimum capital	Set by national law under the OHADA Uniform Act (low)
Directors	1 manager (gérant)
Local director	Not required
Corporate tax	50% headline rate (as compiled by Damodaran Online from PwC and KPMG data); lower rates apply to many companies
VAT / sales tax	Consumption tax (taxe à la consommation) 10%
Typical timeline	Often 1–4 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Comorian franc (KMF)

In short: To set up a company in the Comoros, most founders form an SARL, registered with the National Agency for Investment Promotion (ANPI) one-stop shop, which files with the RCCM. Minimum capital: set by national law under the OHADA Uniform Act (low). Corporate tax: 50% headline rate (as compiled by Damodaran Online from PwC and KPMG data); lower rates apply to many companies. Registration: often 1–4 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 National Agency for Investment Promotion (ANPI) one-stop shop, which files with the RCCM before filing.

The **Comoros** apply **OHADA** company law. Published corporate tax data for the Comoros are limited; the headline rate is reported at 50%, so confirm the rate that applies with the tax administration.

Business structures

Most founders in the Comoros form an SARL, registered with the National Agency for Investment Promotion (ANPI) one-stop shop, which files with the RCCM. Other forms are listed below.

- **SARL** – limited liability company under the OHADA Uniform Act, the usual choice
- **SAS** – simplified joint-stock company (OHADA)
- **SA** – public limited company (OHADA)

Requirements

Minimum share capital in the Comoros (2026): set by national law under the OHADA Uniform Act (low). Directors required: 1 manager (gérant). Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: set by national law under the OHADA Uniform Act (low).
- Directors: 1 manager (gérant).
- Local residency: not required.
- A registered office address in the Comoros.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in the Comoros (2026): often 1–4 weeks. 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 National Agency for Investment Promotion (ANPI) one-stop shop, which files with the RCCM.
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 General Administration of Taxes and Domains (AGID).

Taxation

The corporate tax rate in the Comoros in 2026 is 50% headline rate (as compiled by Damodaran Online from PwC and KPMG data); lower rates apply to many companies. Standard VAT or sales tax: consumption tax (taxe à la consommation) 10%.

Tax	Rate and notes
Corporate income tax	50% headline rate (as compiled by Damodaran Online from PwC and KPMG data); lower rates apply to many companies
VAT / indirect tax	Consumption tax (taxe à la consommation) 10%
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 Comoros: Companies file annual financial statements and tax returns with the General Administration of Taxes and Domains (AGID), and keep their details up to date with the National Agency for Investment Promotion.

Double tax treaties

The Comoros has no comprehensive double tax treaties in force for most countries; its international tax agreements mainly cover the exchange of information.

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 General Administration of Taxes and Domains.

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 Comoros?

Typical registration time in the Comoros: often 1–4 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 Comoros?

Minimum share capital in the Comoros: set by national law under the OHADA Uniform Act (low) (as of November 2026).

What is the corporate tax rate in the Comoros in 2026?

The corporate tax rate in the Comoros in 2026 is 50% headline rate (as compiled by Damodaran Online from PwC and KPMG data); lower rates apply to many companies. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in the Comoros?

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

Official registries and resources

The official websites of the National Agency for Investment Promotion (ANPI) one-stop shop, which files with the RCCM and the General Administration of Taxes and Domains (AGID) 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 South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- 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. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. Global indirect tax rates (Comoros) . Deloitte. Accessed November 2026.

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