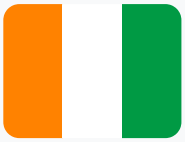
CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Company formation in Côte d'Ivoire

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

Company formation in Côte d'Ivoire



Flag



Coat of arms

Common form	SARL (société à responsabilité limitée, OHADA) [1]
Registry	Investment Promotion Centre (CEPICI) one-stop shop, which registers in the RCCM [1]
Minimum capital	Low; set under OHADA and national rules [1]
Directors	1 manager (gérant) [1]
Local director	Not required [1]
Corporate tax	25% [2]
VAT / sales tax	18% [2]
Typical timeline	Often 1–3 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	West African CFA franc (XOF)

In short: To set up a company in Côte d'Ivoire, most founders form an SARL, registered with the Investment Promotion Centre (CEPICI) one-stop shop, which registers in the RCCM. [1] Minimum capital: low; set under OHADA and national rules. Corporate tax: 25%. Registration: often 1–3 working days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 09 September 2026); company-law details summarise official guidance and can change. Confirm requirements with the Investment Promotion Centre (CEPICI) one-stop shop, which registers in the RCCM before filing.

In **Côte d'Ivoire**, companies are registered through the **CEPICI** one-stop shop, often within a few days. It applies OHADA business law and uses the West African CFA franc.

Business structures

Most founders in Côte d'Ivoire form an SARL, registered with the Investment Promotion Centre (CEPICI) one-stop shop, which registers in the RCCM. [1] **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 Côte d'Ivoire (2026): low; set under OHADA and national rules. Directors required: 1 manager (gérant). Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: low; set under OHADA and national rules.
- Directors: 1 manager (gérant).
- Local residency: not required.
- A registered office address in Côte d'Ivoire.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Côte d'Ivoire (2026): often 1–3 working days. [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 Investment Promotion Centre (CEPICI) one-stop shop, which registers in 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 Directorate General of Taxes (DGI).

Taxation

The corporate tax rate in Côte d'Ivoire in 2026 is 25%. [2] Standard VAT or sales tax: 18%. [2]

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	18%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Côte d'Ivoire: Companies file annual financial statements and tax returns with the Directorate General of Taxes (DGI), and keep their details up to date with the Investment Promotion Centre. [1]

Double tax treaties

Côte d'Ivoire 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
15%	18%	20%

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

Typical registration time in Côte d'Ivoire: often 1–3 working days (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 Côte d'Ivoire?

Minimum share capital in Côte d'Ivoire: low; set under OHADA and national rules (as of November 2026).

What is the corporate tax rate in Côte d'Ivoire in 2026?

The corporate tax rate in Côte d'Ivoire in 2026 is 25%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Côte d'Ivoire?

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

What withholding tax applies to dividends paid from Côte d'Ivoire?

Côte d'Ivoire withholds 15% 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

- Investment Promotion Centre (CEPICI) one-stop shop, which registers in the RCCM
- Directorate General of Taxes (DGI)

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. Official Investment Promotion Centre (CEPICI) one-stop shop, which registers in the RCCM . Government of Côte d'Ivoire. Accessed November 2026.
2. Official Directorate General of Taxes (DGI) . Government of Côte d'Ivoire. Accessed November 2026.
3. Côte d'Ivoire: Corporate – Taxes on corporate income (reviewed 09 September 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. Côte d'Ivoire: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/cote-d-ivoire/
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.