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Company formation in Curaçao

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Company formation in Curaçao



Flag



Coat of arms

Common form	BV (besloten vennootschap)
Registry	Curaçao Chamber of Commerce and Industry
Minimum capital	No statutory minimum for a BV
Directors	1 director
Local director	Not required
Corporate tax	15% on the first XCG 500,000 of profit and 22% above (0% or 3% for qualifying special regimes)
VAT / sales tax	Turnover tax 6% (7% or 9% on certain goods and services)
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Caribbean guilder (XCG)

In short: To set up a company in Curaçao, most founders form a BV, registered with the Curaçao Chamber of Commerce and Industry. Minimum capital: no statutory minimum for a BV. Corporate tax: 15% on the first XCG 500,000 of profit and 22% above (0% or 3% for qualifying special regimes). 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 Curaçao Chamber of Commerce and Industry before filing.

Curaçao, a constituent country of the Kingdom of the Netherlands, taxes company profits at 15% on the first XCG 500,000 and 22% above. Companies are incorporated by notarial deed and registered with the **Curaçao Chamber of Commerce and Industry**; the Caribbean guilder replaced the Netherlands Antillean guilder in 2025.

Business structures

Most founders in Curaçao form a BV, registered with the Curaçao Chamber of Commerce and Industry. Other forms are listed below.

- **BV** – private limited company, the usual choice
- **NV** – public limited company
- **SPF** – private foundation (stichting particulier fonds)

Requirements

Minimum share capital in Curaçao (2026): no statutory minimum for a BV. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum for a BV.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Curaçao.
- Articles of association signed before a notary.

Registration process

Typical time to register a company in Curaçao (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 Curaçao Chamber of Commerce and Industry.
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 Tax Inspectorate (Inspectie der Belastingen).

Taxation

The corporate tax rate in Curaçao in 2026 is 15% on the first XCG 500,000 of profit and 22% above (0% or 3% for qualifying special regimes). Standard VAT or sales tax: turnover tax 6% (7% or 9% on certain goods and services).

Tax	Rate and notes
Corporate income tax	15% on the first XCG 500,000 of profit and 22% above (0% or 3% for qualifying special regimes)
VAT / indirect tax	Turnover tax 6% (7% or 9% on certain goods and 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 Curaçao: Companies file annual financial statements and tax returns with the Tax Inspectorate (Inspectie der Belastingen), and keep their details up to date with the Curaçao Chamber of Commerce and Industry.

Double tax treaties

Curaçao has a tax arrangement with the Netherlands, Aruba and Sint Maarten and a small number of other treaties.

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 Tax Inspectorate.

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 Curaçao?

Typical registration time in Curaçao: 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 Curaçao?

Minimum share capital in Curaçao: no statutory minimum for a BV (as of November 2026).

What is the corporate tax rate in Curaçao in 2026?

The corporate tax rate in Curaçao in 2026 is 15% on the first XCG 500,000 of profit and 22% above (0% or 3% for qualifying special regimes). See the Taxation section for reduced rates and other taxes.

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

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

Official registries and resources

The official websites of the Curaçao Chamber of Commerce and Industry and the Tax Inspectorate (Inspectie der Belastingen) 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 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. Curaçao Highlights 2026 . Deloitte International Tax. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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