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Company formation in Dominica

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Company formation in Dominica



Flag



Coat of arms

Common form	Company limited by shares
Registry	Companies and Intellectual Property Office (CIPO)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	25% (branches also pay a 15% branch remittance tax)
VAT / sales tax	15% (10% reduced rate)
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	East Caribbean dollar (XCD)

In short: To set up a company in Dominica, most founders form a company limited by shares, registered with the Companies and Intellectual Property Office (CIPO). Minimum capital: no statutory minimum. Corporate tax: 25% (branches also pay a 15% branch remittance 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 Companies and Intellectual Property Office (CIPO) before filing.

Companies in **Dominica** are registered with the **Companies and Intellectual Property Office (CIPO)**. Corporate income tax is 25%, and branches of foreign companies pay an additional 15% tax on profits remitted abroad.

Business structures

Most founders in Dominica form a company limited by shares, registered with the Companies and Intellectual Property Office (CIPO). Other forms are listed below.

- **Company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Dominica (2026): no statutory minimum. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Dominica.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Dominica (2026): usually 1–3 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 Companies and Intellectual Property Office (CIPO).
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 Inland Revenue Division.

Taxation

The corporate tax rate in Dominica in 2026 is 25% (branches also pay a 15% branch remittance tax). Standard VAT or sales tax: 15% (10% reduced rate).

Tax	Rate and notes
Corporate income tax	25% (branches also pay a 15% branch remittance tax)
VAT / indirect tax	15% (10% reduced rate)
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 Dominica: Companies file annual financial statements and tax returns with the Inland Revenue Division, and keep their details up to date with the Companies and Intellectual Property Office.

Double tax treaties

Dominica has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

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 Inland Revenue Division.

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 Dominica?

Typical registration time in Dominica: 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 Dominica?

Minimum share capital in Dominica: no statutory minimum (as of November 2026).

What is the corporate tax rate in Dominica in 2026?

The corporate tax rate in Dominica in 2026 is 25% (branches also pay a 15% branch remittance tax). See the Taxation section for reduced rates and other taxes.

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

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

Official registries and resources

The official websites of the Companies and Intellectual Property Office (CIPO) and the Inland Revenue Division 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. Dominica 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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