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Company formation in Kiribati

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Company formation in Kiribati



Flag



Coat of arms

Common form	Private company
Registry	Registrar of Companies (Ministry of Tourism, Commerce, Industry and Cooperatives)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Foreign investment needs registration and approval
Corporate tax	30%
VAT / sales tax	12.5%
Typical timeline	Often 1–2 months
Tax treaties	Domestic rates and treaty list [2]
Currency	Australian dollar (AUD)

In short: To set up a company in Kiribati, most founders form a private company, registered with the Registrar of Companies (Ministry of Tourism, Commerce, Industry and Cooperatives). Minimum capital: no statutory minimum. Corporate tax: 30%. Registration: often 1–2 months (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 Registrar of Companies (Ministry of Tourism, Commerce, Industry and Cooperatives) before filing.

Companies in **Kiribati** are registered with the **Registrar of Companies**, and foreign investors need approval under the Foreign Investment Act. Kiribati uses the Australian dollar.

Business structures

Most founders in Kiribati form a private company, registered with the Registrar of Companies (Ministry of Tourism, Commerce, Industry and Cooperatives). Other forms are listed below.

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

Requirements

Minimum share capital in Kiribati (2026): no statutory minimum. Directors required: 1 director. Local resident director: foreign investment needs registration and approval.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: foreign investment needs registration and approval.
- A registered office address in Kiribati.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Kiribati (2026): often 1–2 months. 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 Registrar of Companies (Ministry of Tourism, Commerce, Industry and Cooperatives).

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 Kiribati Revenue Service (Ministry of Finance).

Taxation

The corporate tax rate in Kiribati in 2026 is 30%. Standard VAT or sales tax: 12.5%.

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	12.5%
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 Kiribati: Companies file annual financial statements and tax returns with the Kiribati Revenue Service (Ministry of Finance), and keep their details up to date with the Registrar of Companies.

Double tax treaties

Kiribati 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 Kiribati Revenue Service.

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 Kiribati?

Typical registration time in Kiribati: often 1–2 months (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 Kiribati?

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

What is the corporate tax rate in Kiribati in 2026?

The corporate tax rate in Kiribati in 2026 is 30%. See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Kiribati: foreign investment needs registration and approval.

Official registries and resources

The official websites of the Registrar of Companies (Ministry of Tourism, Commerce, Industry and Cooperatives) and the Kiribati Revenue Service (Ministry of Finance) 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 Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- 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. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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