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Company formation in Liberia

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

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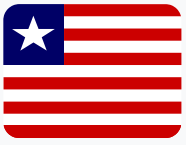

Flag



Coat of arms

Common form	Corporation (business corporation)
Registry	Liberia Business Registry
Minimum capital	None
Directors	1 director
Local director	Not required
Corporate tax	25%
VAT / sales tax	GST 13%; VAT 15% where it applies
Typical timeline	Often within a few days
Tax treaties	Domestic rates and treaty list [5]
Currency	Liberian dollar (LRD); the US dollar is widely used

In short: To set up a company in Liberia, most founders form a corporation, registered with the Liberia Business Registry. Minimum capital: none. Corporate tax: 25%. Registration: often within a few days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 24 September 2026); company-law details summarise official guidance and can change. Confirm requirements with the Liberia Business Registry before filing.

Domestic companies in **Liberia** are registered with the **Liberia Business Registry**. Liberia also runs a separate non-resident corporation regime, widely used for ship registration.

Business structures

Most founders in Liberia form a corporation, registered with the Liberia Business Registry. Other forms are listed below.

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

Requirements

Minimum share capital in Liberia (2026): none. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Liberia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Liberia (2026): often within a few days. 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 Liberia Business Registry.

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 Liberia Revenue Authority.

Taxation

The corporate tax rate in Liberia in 2026 is 25%. Standard VAT or sales tax: GST 13%; VAT 15% where it applies.

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	GST 13%; VAT 15% where it applies
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Liberia: Companies file annual financial statements and tax returns with the Liberia Revenue Authority, and keep their details up to date with the Liberia Business Registry.

Double tax treaties

Liberia 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%	15%	15%

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

Typical registration time in Liberia: often within a few 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 Liberia?

Minimum share capital in Liberia: none (as of November 2026).

What is the corporate tax rate in Liberia in 2026?

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

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

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

What withholding tax applies to dividends paid from Liberia?

Liberia 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

The official websites of the Liberia Business Registry and the Liberia Revenue Authority 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. Liberia: Corporate – Taxes on corporate income (reviewed 24 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
2. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Liberia: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/liberia/
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