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Company formation in Malawi

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Company formation in Malawi



Flag



Coat of arms

Common form	Private company limited by shares (Companies Act 2013)
Registry	Department of the Registrar General
Minimum capital	No statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	30%
VAT / sales tax	17.5% from 1 January 2026
Typical timeline	Often 1–2 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Malawian kwacha (MWK)

In short: To set up a company in Malawi, most founders form a private company limited by shares, registered with the Department of the Registrar General. Minimum capital: no statutory minimum. Corporate tax: 30%. Registration: often 1–2 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 Department of the Registrar General before filing.

Companies in **Malawi** are registered with the **Registrar General**, partly online. Corporate tax is 30%, and the VAT rate changed to 17.5% in January 2026.

Business structures

Most founders in Malawi form a private company limited by shares, registered with the Department of the Registrar General. Other forms are listed below.

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

Requirements

Minimum share capital in Malawi (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 Malawi.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Malawi (2026): often 1–2 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 Department of the Registrar General.
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 Malawi Revenue Authority (MRA).

Taxation

The corporate tax rate in Malawi in 2026 is 30%. Standard VAT or sales tax: 17.5% from 1 January 2026.

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	17.5% from 1 January 2026
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 Malawi: Companies file annual financial statements and tax returns with the Malawi Revenue Authority (MRA), and keep their details up to date with the Department of the Registrar General.

Double tax treaties

Malawi 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 Malawi Revenue Authority.

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 Malawi?

Typical registration time in Malawi: often 1–2 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 Malawi?

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

What is the corporate tax rate in Malawi in 2026?

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

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

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

Official registries and resources

The official websites of the Department of the Registrar General and the Malawi Revenue Authority (MRA) 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. 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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