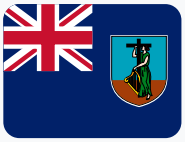
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Company formation in Montserrat

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Company formation in Montserrat



Flag



Coat of arms

Common form	Company limited by shares
Registry	Companies Registry (Financial Services Commission)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	30%
VAT / sales tax	None (consumption tax on imports)
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 Montserrat, most founders form a company limited by shares, registered with the Companies Registry (Financial Services Commission). Minimum capital: no statutory minimum. Corporate tax: 30%. 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 Registry (Financial Services Commission) before filing.

Montserrat, a British Overseas Territory, registers companies through the **Financial Services Commission**. Corporate tax is 30%; there is no VAT, and a consumption tax is charged on imports.

Business structures

Most founders in Montserrat form a company limited by shares, registered with the Companies Registry (Financial Services Commission). Other forms are listed below.

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

Requirements

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

Registration process

Typical time to register a company in Montserrat (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 Registry (Financial Services Commission).
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 Department.

Taxation

The corporate tax rate in Montserrat in 2026 is 30%. Standard VAT or sales tax: none (consumption tax on imports).

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	None (consumption tax on imports)
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 Montserrat: Companies file annual financial statements and tax returns with the Inland Revenue Department, and keep their details up to date with the Companies Registry.

Double tax treaties

Montserrat 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 Department.

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 Montserrat?

Typical registration time in Montserrat: 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 Montserrat?

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

What is the corporate tax rate in Montserrat in 2026?

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

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

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

Official registries and resources

The official websites of the Companies Registry (Financial Services Commission) and the Inland Revenue Department 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. 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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