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Company formation in Nauru

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Company formation in Nauru



Flag



Coat of arms

Common form	Company (Corporations Act)
Registry	Registrar of Corporations (Department of Justice and Border Control)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	25% (business profits tax; lower rates for smaller businesses)
VAT / sales tax	None
Typical timeline	Often 2–6 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Australian dollar (AUD)

In short: To set up a company in Nauru, most founders form a company, registered with the Registrar of Corporations (Department of Justice and Border Control). Minimum capital: no statutory minimum. Corporate tax: 25% (business profits tax; lower rates for smaller businesses). Registration: often 2–6 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 Registrar of Corporations (Department of Justice and Border Control) before filing.

Nauru, one of the world's smallest states, introduced a business profits tax in 2016. Companies are registered with the **Registrar of Corporations**; there is no VAT.

Business structures

Most founders in Nauru form a company, registered with the Registrar of Corporations (Department of Justice and Border Control). Other forms are listed below.

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

Requirements

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

Registration process

Typical time to register a company in Nauru (2026): often 2–6 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 Registrar of Corporations (Department of Justice and Border Control).

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax with the Nauru Revenue Office.

Taxation

The corporate tax rate in Nauru in 2026 is 25% (business profits tax; lower rates for smaller businesses). Standard VAT or sales tax: none.

Tax	Rate and notes
Corporate income tax	25% (business profits tax; lower rates for smaller businesses)
VAT / indirect tax	None
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 Nauru: Companies file annual financial statements and tax returns with the Nauru Revenue Office, and keep their details up to date with the Registrar of Corporations.

Double tax treaties

Nauru 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 Nauru Revenue Office.

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 Nauru?

Typical registration time in Nauru: often 2–6 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 Nauru?

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

What is the corporate tax rate in Nauru in 2026?

The corporate tax rate in Nauru in 2026 is 25% (business profits tax; lower rates for smaller businesses). See the Taxation section for reduced rates and other taxes.

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

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

Official registries and resources

The official websites of the Registrar of Corporations (Department of Justice and Border Control) and the Nauru Revenue Office 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. Pacific Economic Monitor, December 2023 (potential VAT revenue in Nauru) . Asian Development Bank. Accessed November 2026.

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