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Company formation in New Caledonia

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Coat of arms

Common form	SARL or SAS (French-law companies)
Registry	Trade and Companies Register (RCS) of Nouméa
Minimum capital	€1 equivalent in XPF for an SARL or SAS
Directors	1 manager or president
Local director	Not required
Corporate tax	30%
VAT / sales tax	General consumption tax (TGC) 11%
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [5]
Currency	CFP franc (XPF)

In short: To set up a company in New Caledonia, most founders form an SARL or SAS, registered with the Trade and Companies Register (RCS) of Nouméa. Minimum capital: €1 equivalent in XPF for an SARL or SAS. Corporate tax: 30%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 09 September 2026); company-law details summarise official guidance and can change. Confirm requirements with the Trade and Companies Register (RCS) of Nouméa before filing.

New Caledonia, a French overseas collectivity in the Pacific, uses French-style company forms but has its own tax system, including a general consumption tax (TGC) instead of VAT.

Business structures

Most founders in New Caledonia form an SARL or SAS, registered with the Trade and Companies Register (RCS) of Nouméa. Other forms are listed below.

- **SARL or SAS** – the usual company form for private businesses

Requirements

Minimum share capital in New Caledonia (2026): €1 equivalent in XPF for an SARL or SAS. Directors required: 1 manager or president. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: €1 equivalent in XPF for an SARL or SAS.
- Directors: 1 manager or president.
- Local residency: not required.
- A registered office address in New Caledonia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in New Caledonia (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 Trade and Companies Register (RCS) of Nouméa.

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 Directorate of Tax Services of New Caledonia.

Taxation

The corporate tax rate in New Caledonia in 2026 is 30%. Standard VAT or sales tax: general consumption tax (TGC) 11%.

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	General consumption tax (TGC) 11%
Withholding tax on dividends to non-resident companies	21%

Ongoing compliance

Annual compliance in New Caledonia: Companies file annual financial statements and tax returns with the Directorate of Tax Services of New Caledonia, and keep their details up to date with the Trade and Companies Register.

Double tax treaties

New Caledonia 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
21%	0%	0%

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

Typical registration time in New Caledonia: 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 New Caledonia?

Minimum share capital in New Caledonia: €1 equivalent in XPF for an SARL or SAS (as of November 2026).

What is the corporate tax rate in New Caledonia in 2026?

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

Can a foreigner own 100% of a company in New Caledonia?

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

What withholding tax applies to dividends paid from New Caledonia?

New Caledonia withholds 21% 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 Trade and Companies Register (RCS) of Nouméa and the Directorate of Tax Services of New Caledonia 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. New Caledonia: Corporate – Taxes on corporate income (reviewed 09 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.
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