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Company formation in Niger

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Flag



Coat of arms

Common form	SARL (société à responsabilité limitée, OHADA)
Registry	Maison de l'Entreprise one-stop shop, which files with the RCCM
Minimum capital	Set by national law under the OHADA Uniform Act (low)
Directors	1 manager (gérant)
Local director	Not required
Corporate tax	30%
VAT / sales tax	19%
Typical timeline	Often within a few days
Tax treaties	Domestic rates and treaty list [2]
Currency	West African CFA franc (XOF)

In short: To set up a company in Niger, most founders form an SARL, registered with the Maison de l'Entreprise one-stop shop, which files with the RCCM. Minimum capital: set by national law under the OHADA Uniform Act (low). Corporate tax: 30%. Registration: often within a few days (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 Maison de l'Entreprise one-stop shop, which files with the RCCM before filing.

Companies in **Niger** are set up under **OHADA** law through the Maison de l'Entreprise. A military government has ruled since July 2023, and sanctions and border closures have affected trade.

Business structures

Most founders in Niger form an SARL, registered with the Maison de l'Entreprise one-stop shop, which files with the RCCM. Other forms are listed below.

- **SARL** – limited liability company under the OHADA Uniform Act, the usual choice
- **SAS** – simplified joint-stock company (OHADA)
- **SA** – public limited company (OHADA)

Requirements

Minimum share capital in Niger (2026): set by national law under the OHADA Uniform Act (low). Directors required: 1 manager (gérant). Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: set by national law under the OHADA Uniform Act (low).
- Directors: 1 manager (gérant).
- Local residency: not required.
- A registered office address in Niger.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Niger (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 Maison de l'Entreprise one-stop shop, which files with the RCCM.
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 General Tax Directorate (DGI).

Taxation

The corporate tax rate in Niger in 2026 is 30%. Standard VAT or sales tax: 19%.

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	19%
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 Niger: Companies file annual financial statements and tax returns with the General Tax Directorate (DGI), and keep their details up to date with the Maison de l'Entreprise one-stop shop, which files with the RCCM.

Double tax treaties

Niger is part of the WAEMU tax treaty and has a few bilateral treaties.

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 General Tax Directorate.

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 Niger?

Typical registration time in Niger: 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 Niger?

Minimum share capital in Niger: set by national law under the OHADA Uniform Act (low) (as of November 2026).

What is the corporate tax rate in Niger in 2026?

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

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

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

Official registries and resources

The official websites of the Maison de l'Entreprise one-stop shop, which files with the RCCM and the General Tax Directorate (DGI) 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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