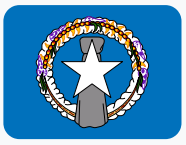
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Company formation in the Northern Mariana Islands

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 26 November 2026

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Flag

Common form	Corporation or LLC
Registry	Registrar of Corporations (Department of Commerce)
Minimum capital	No statutory minimum
Directors	1 director (corporation)
Local director	Foreign investors need a foreign investment certificate for some activities
Corporate tax	21% under the mirror of the US Internal Revenue Code, with local rebates, plus a business gross revenue tax
VAT / sales tax	None; business gross revenue tax at graduated rates
Typical timeline	Usually 1–2 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	US dollar (USD)

In short: To set up a company in the Northern Mariana Islands, most founders form a corporation or LLC, registered with the Registrar of Corporations (Department of Commerce). Minimum capital: no statutory minimum. Corporate tax: 21% under the mirror of the US Internal Revenue Code, with local rebates, plus a business gross revenue tax. Registration: usually 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 Registrar of Corporations (Department of Commerce) before filing.

The **Northern Mariana Islands**, a US commonwealth, apply a mirror of the US Internal Revenue Code together with a local **business gross revenue tax**. Companies are registered with the Registrar of Corporations in the Department of Commerce.

Business structures

Most founders in the Northern Mariana Islands form a corporation or LLC, registered with the Registrar of Corporations (Department of Commerce). Other forms are listed below.

- **Corporation or LLC** – the usual company form for private businesses

Requirements

Minimum share capital in the Northern Mariana Islands (2026): no statutory minimum. Directors required: 1 director (corporation). Local resident director: foreign investors need a foreign investment certificate for some activities.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director (corporation).
- Local residency: foreign investors need a foreign investment certificate for some activities.
- A registered office address in the Northern Mariana Islands.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in the Northern Mariana Islands (2026): usually 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 Registrar of Corporations (Department of Commerce).
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 Division of Revenue and Taxation (Department of Finance).

Taxation

The corporate tax rate in the Northern Mariana Islands in 2026 is 21% under the mirror of the US Internal Revenue Code, with local rebates, plus a business gross revenue tax. Standard VAT or sales tax: none; business gross revenue tax at graduated rates.

Tax	Rate and notes
Corporate income tax	21% under the mirror of the US Internal Revenue Code, with local rebates, plus a business gross revenue tax
VAT / indirect tax	None; business gross revenue tax at graduated rates
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 the Northern Mariana Islands: Companies file annual financial statements and tax returns with the Division of Revenue and Taxation (Department of Finance), and keep their details up to date with the Registrar of Corporations.

Double tax treaties

US tax treaties generally do not apply to the Northern Mariana Islands.

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 Division of Revenue and Taxation.

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 the Northern Mariana Islands?

Typical registration time in the Northern Mariana Islands: usually 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 the Northern Mariana Islands?

Minimum share capital in the Northern Mariana Islands: no statutory minimum (as of November 2026).

What is the corporate tax rate in the Northern Mariana Islands in 2026?

The corporate tax rate in the Northern Mariana Islands in 2026 is 21% under the mirror of the US Internal Revenue Code, with local rebates, plus a business gross revenue tax. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in the Northern Mariana Islands?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in the Northern Mariana Islands: foreign investors need a foreign investment certificate for some activities.

Official registries and resources

The official websites of the Registrar of Corporations (Department of Commerce) and the Division of Revenue and Taxation (Department of Finance) 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. List of countries by tax rates . Wikipedia. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/northern-mariana-islands/
Version: last updated 26 November 2026. Check the online version for later changes.

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