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Company formation in the Republic of the Congo

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Flag



Coat of arms

Common form	SARL (société à responsabilité limitée, OHADA)
Registry	Trade register (RCCM), via the business formalities centre
Minimum capital	Low; set under OHADA and national rules
Directors	1 manager (gérant)
Local director	Not required
Corporate tax	28%
VAT / sales tax	18.9% (18% plus a 5% surtax)
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [5]
Currency	Central African CFA franc (XAF)

In short: To set up a company in the Republic of the Congo, most founders form an SARL, registered with the Trade register (RCCM), via the business formalities centre. Minimum capital: low; set under OHADA and national rules. Corporate tax: 28%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 07 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the Trade register (RCCM), via the business formalities centre before filing.

The Republic of the Congo (Congo-Brazzaville) applies OHADA business law and uses the Central African CFA franc. Corporate tax is 28%.

Business structures

Most founders in the Republic of the Congo form an SARL, registered with the Trade register (RCCM), via the business formalities centre. 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 the Republic of the Congo (2026): low; set under OHADA and national rules. Directors required: 1 manager (gérant). Local resident director: not required.

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

Registration process

Typical time to register a company in the Republic of the Congo (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 register (RCCM), via the business formalities centre.
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 General of Taxes and Domains.

Taxation

The corporate tax rate in the Republic of the Congo in 2026 is 28%. Standard VAT or sales tax: 18.9% (18% plus a 5% surtax).

Tax	Rate and notes
Corporate income tax	28%
VAT / indirect tax	18.9% (18% plus a 5% surtax)
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in the Republic of the Congo: Companies file annual financial statements and tax returns with the Directorate General of Taxes and Domains, and keep their details up to date with the Trade register.

Double tax treaties

The Republic of the Congo 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
15%	5 or 20%	10 or 20%

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

Typical registration time in the Republic of the Congo: 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 the Republic of the Congo?

Minimum share capital in the Republic of the Congo: low; set under OHADA and national rules (as of November 2026).

What is the corporate tax rate in the Republic of the Congo in 2026?

The corporate tax rate in the Republic of the Congo in 2026 is 28%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in the Republic of the Congo?

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

What withholding tax applies to dividends paid from the Republic of the Congo?

The Republic of the Congo withholds 15% 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 register (RCCM), via the business formalities centre and the Directorate General of Taxes and Domains 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. Republic of the Congo: Corporate – Taxes on corporate income (reviewed 07 August 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.
5. Republic of the Congo: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/republic-of-the-congo/
Version: last updated 25 November 2026. Check the online version for later changes.

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