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Company formation in Rwanda

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Company formation in Rwanda



Flag



Coat of arms

Common form	Private company limited by shares [1]
Registry	Rwanda Development Board (RDB) [1]
Minimum capital	None [1]
Directors	1 director [1]
Local director	Not required [1]
Corporate tax	28% [2]
VAT / sales tax	18% [2]
Typical timeline	Often within 1 working day online [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Rwandan franc (RWF)

In short: To set up a company in Rwanda, most founders form a private company limited by shares, registered with the Rwanda Development Board (RDB). [1] Minimum capital: none. Corporate tax: 28%. Registration: often within 1 working day online (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 23 September 2026); company-law details summarise official guidance and can change. Confirm requirements with the Rwanda Development Board (RDB) before filing.

Rwanda is known for fast online company registration: the **Rwanda Development Board** can register a company within a day. Corporate tax is 28%.

Business structures

Most founders in Rwanda form a private company limited by shares, registered with the Rwanda Development Board (RDB). [1] Other forms are listed below.

- **Private company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Rwanda (2026): none. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Rwanda.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Rwanda (2026): often within 1 working day online. [1] 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 Rwanda Development Board (RDB).

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 Rwanda Revenue Authority (RRA).

Taxation

The corporate tax rate in Rwanda in 2026 is 28%. [2] Standard VAT or sales tax: 18%. [2]

Tax	Rate and notes
Corporate income tax	28%
VAT / indirect tax	18%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Rwanda: Companies file annual financial statements and tax returns with the Rwanda Revenue Authority (RRA), and keep their details up to date with the Rwanda Development Board. [1]

Double tax treaties

Rwanda 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%	15%	15%

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

Typical registration time in Rwanda: often within 1 working day online (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 Rwanda?

Minimum share capital in Rwanda: none (as of November 2026).

What is the corporate tax rate in Rwanda in 2026?

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

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

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

What withholding tax applies to dividends paid from Rwanda?

Rwanda 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

- Rwanda Development Board (RDB)
- Rwanda Revenue Authority (RRA)

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. Official Rwanda Development Board (RDB) . Government of Rwanda. Accessed November 2026.
2. Official Rwanda Revenue Authority (RRA) . Government of Rwanda. Accessed November 2026.
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