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Company formation in Saint Kitts and Nevis

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Flag



Coat of arms

Common form	Company limited by shares
Registry	Registrar of Companies (St Kitts) or the Nevis Financial Services Regulation and Supervision Department (Nevis)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	25% from 1 January 2024 (previously 33%) [1]
VAT / sales tax	17% (restored from 1 July 2025 after a temporary 13% rate) [1]
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [4]
Currency	East Caribbean dollar (XCD)

In short: To set up a company in Saint Kitts and Nevis, most founders form a company limited by shares, registered with the Registrar of Companies (St Kitts) or the Nevis Financial Services Regulation and Supervision Department (Nevis). Minimum capital: no statutory minimum. Corporate tax: 25% from 1 January 2024 (previously 33%). Registration: usually 1–3 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 Companies (St Kitts) or the Nevis Financial Services Regulation and Supervision Department (Nevis) before filing.

Saint Kitts and Nevis keeps separate company registries on each island; Nevis is also known for its offshore business companies and LLCs. The corporate income tax rate was cut from 33% to 25% in 2024.

Business structures

Most founders in Saint Kitts and Nevis form a company limited by shares, registered with the Registrar of Companies (St Kitts) or the Nevis Financial Services Regulation and Supervision Department (Nevis). Other forms are listed below.

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

Requirements

Minimum share capital in Saint Kitts and Nevis (2026): no statutory minimum. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Saint Kitts and Nevis.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Saint Kitts and Nevis (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 Registrar of Companies (St Kitts) or the Nevis Financial Services Regulation and Supervision Department (Nevis).
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 Inland Revenue Department.

Taxation

The corporate tax rate in Saint Kitts and Nevis in 2026 is 25% from 1 January 2024 (previously 33%). [1] **Standard VAT or sales tax: 17% (restored from 1 July 2025 after a temporary 13% rate).** [1]

Tax	Rate and notes
Corporate income tax	25% from 1 January 2024 (previously 33%)
VAT / indirect tax	17% (restored from 1 July 2025 after a temporary 13% rate)
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 Saint Kitts and Nevis: Companies file annual financial statements and tax returns with the Inland Revenue Department, and keep their details up to date with the Registrar of Companies.

Double tax treaties

Saint Kitts and Nevis has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

Domestic withholding tax on payments to non-resident companies

Branches pay a 15% withholding tax on profits remitted to the head office. Other withholding rates should be confirmed with the Inland Revenue Department.

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 Saint Kitts and Nevis?

Typical registration time in Saint Kitts and Nevis: 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 Saint Kitts and Nevis?

Minimum share capital in Saint Kitts and Nevis: no statutory minimum (as of November 2026).

What is the corporate tax rate in Saint Kitts and Nevis in 2026?

The corporate tax rate in Saint Kitts and Nevis in 2026 is 25% from 1 January 2024 (previously 33%). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Saint Kitts and Nevis?

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

Official registries and resources

- Inland Revenue Department

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 the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- 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 Inland Revenue Department . Government of Saint Kitts and Nevis. Accessed November 2026.
2. St. Kitts and Nevis Highlights 2026 . Deloitte International Tax. Accessed November 2026.
3. Corporate income tax rate in St. Kitts and Nevis set at 25% from January 2024 . SKNIS (Government of St Kitts and Nevis). Accessed November 2026.
4. Articles and press releases (VAT rate reverts to 17% on 1 July 2025) . Inland Revenue Department. Accessed November 2026.

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