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Company formation in Saint Lucia

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Company formation in Saint Lucia



Flag



Coat of arms

Common form	Company limited by shares
Registry	Registry of Companies and Intellectual Property
Minimum capital	None
Directors	1 director
Local director	Not required
Corporate tax	30%
VAT / sales tax	12.5%
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [5]
Currency	East Caribbean dollar (XCD)

In short: To set up a company in Saint Lucia, most founders form a company limited by shares, registered with the Registry of Companies and Intellectual Property. Minimum capital: none. Corporate tax: 30%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 12 October 2026); company-law details summarise official guidance and can change. Confirm requirements with the Registry of Companies and Intellectual Property before filing.

Companies in **Saint Lucia**, an Eastern Caribbean state, are registered with the **Registry of Companies and Intellectual Property**. Corporate tax is 30%, and VAT is 12.5%.

Business structures

Most founders in Saint Lucia form a company limited by shares, registered with the Registry of Companies and Intellectual Property. Other forms are listed below.

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

Requirements

Minimum share capital in Saint Lucia (2026): none. Directors required: 1 director. Local resident director: not required.

- 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 Saint Lucia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Saint Lucia (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 Registry of Companies and Intellectual Property.

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 Lucia in 2026 is 30%. Standard VAT or sales tax: 12.5%.

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	12.5%
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Saint Lucia: Companies file annual financial statements and tax returns with the Inland Revenue Department, and keep their details up to date with the Registry of Companies and Intellectual Property.

Double tax treaties

Saint Lucia 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
0%	15%	25%

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

Typical registration time in Saint Lucia: 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 Lucia?

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

What is the corporate tax rate in Saint Lucia in 2026?

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

Can a foreigner own 100% of a company in Saint Lucia?

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

What withholding tax applies to dividends paid from Saint Lucia?

Saint Lucia charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

The official websites of the Registry of Companies and Intellectual Property and the Inland Revenue Department 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 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. Saint Lucia: Corporate – Taxes on corporate income (reviewed 12 October 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. Saint Lucia: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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