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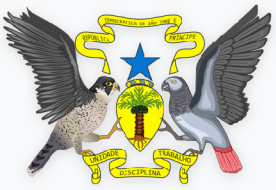
Company formation in São Tomé and Príncipe

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Company formation in São Tomé and Príncipe



Flag



Coat of arms

Common form	Sociedade por quotas (Lda, private limited company)
Registry	One-Stop Shop for Companies (Guiché Único para Empresas)
Minimum capital	Low statutory minimum
Directors	1 manager
Local director	Not required
Corporate tax	25%
VAT / sales tax	15% (introduced in June 2023)
Typical timeline	Often within a few days
Tax treaties	Domestic rates and treaty list [2]
Currency	São Tomé and Príncipe dobra (STN)

In short: To set up a company in São Tomé and Príncipe, most founders form a sociedade por quotas, registered with the One-Stop Shop for Companies (Guiché Único para Empresas). Minimum capital: low statutory minimum. Corporate tax: 25%. Registration: often within a few days (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 One-Stop Shop for Companies (Guiché Único para Empresas) before filing.

Companies in **São Tomé and Príncipe** are created at the **One-Stop Shop for Companies**, often within days. VAT was introduced in June 2023 at 15%.

Business structures

Most founders in São Tomé and Príncipe form a sociedade por quotas, registered with the One-Stop Shop for Companies (Guiché Único para Empresas). Other forms are listed below.

- **Sociedade por quotas** – the usual company form for private businesses

Requirements

Minimum share capital in São Tomé and Príncipe (2026): low statutory minimum. Directors required: 1 manager. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: low statutory minimum.
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in São Tomé and Príncipe.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in São Tomé and Príncipe (2026): often within a few days. 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 One-Stop Shop for Companies (Guiché Único para Empresas).
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 Tax Directorate (Direcção dos Impostos).

Taxation

The corporate tax rate in São Tomé and Príncipe in 2026 is 25%. Standard VAT or sales tax: 15% (introduced in June 2023).

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	15% (introduced in June 2023)
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 São Tomé and Príncipe: Companies file annual financial statements and tax returns with the Tax Directorate (Direcção dos Impostos), and keep their details up to date with the One-Stop Shop for Companies.

Double tax treaties

São Tomé and Príncipe has no comprehensive double tax treaties in force for most countries; its international tax agreements mainly cover the exchange of information.

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 Tax Directorate.

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 São Tomé and Príncipe?

Typical registration time in São Tomé and Príncipe: often within a few days (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 São Tomé and Príncipe?

Minimum share capital in São Tomé and Príncipe: low statutory minimum (as of November 2026).

What is the corporate tax rate in São Tomé and Príncipe in 2026?

The corporate tax rate in São Tomé and Príncipe in 2026 is 25%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in São Tomé and Príncipe?

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

Official registries and resources

The official websites of the One-Stop Shop for Companies (Guiché Único para Empresas) and the Tax Directorate (Direcção dos Impostos) 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. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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