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Company formation in Sint Maarten

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Flag

Common form	BV (besloten vennootschap)
Registry	Chamber of Commerce and Industry Sint Maarten (COCI)
Minimum capital	No statutory minimum for a BV
Directors	1 director
Local director	Not required
Corporate tax	34.5% (including a 15% surtax)
VAT / sales tax	Turnover tax 5%
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Caribbean guilder (XCG)

In short: To set up a company in Sint Maarten, most founders form a BV, registered with the Chamber of Commerce and Industry Sint Maarten (COCI). Minimum capital: no statutory minimum for a BV. Corporate tax: 34.5% (including a 15% surtax). 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 Chamber of Commerce and Industry Sint Maarten (COCI) before filing.

Sint Maarten, the Dutch part of the island of Saint Martin and a constituent country of the Kingdom of the Netherlands, taxes company profits at 34.5%. Companies are incorporated by notarial deed and registered with the **Chamber of Commerce and Industry (COCI)**.

Business structures

Most founders in Sint Maarten form a BV, registered with the Chamber of Commerce and Industry Sint Maarten (COCI). Other forms are listed below.

- **BV** – private limited company, the usual choice
- **NV** – public limited company

Requirements

Minimum share capital in Sint Maarten (2026): no statutory minimum for a BV. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum for a BV.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Sint Maarten.
- Articles of association signed before a notary.

Registration process

Typical time to register a company in Sint Maarten (2026): usually 1–3 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Sign the articles of association before a notary.
3. File the registration with the Chamber of Commerce and Industry Sint Maarten (COCI).
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 Administration.

Taxation

The corporate tax rate in Sint Maarten in 2026 is 34.5% (including a 15% surtax). Standard VAT or sales tax: turnover tax 5%.

Tax	Rate and notes
Corporate income tax	34.5% (including a 15% surtax)
VAT / indirect tax	Turnover tax 5%
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 Sint Maarten: Companies file annual financial statements and tax returns with the Tax Administration, and keep their details up to date with the Chamber of Commerce and Industry Sint Maarten.

Double tax treaties

Sint Maarten has a tax arrangement with the Netherlands, Aruba and Curaçao and very few other treaties.

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 Administration.

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 Sint Maarten?

Typical registration time in Sint Maarten: 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 Sint Maarten?

Minimum share capital in Sint Maarten: no statutory minimum for a BV (as of November 2026).

What is the corporate tax rate in Sint Maarten in 2026?

The corporate tax rate in Sint Maarten in 2026 is 34.5% (including a 15% surtax). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Sint Maarten?

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

Official registries and resources

The official websites of the Chamber of Commerce and Industry Sint Maarten (COCI) and the Tax Administration 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. Sint Maarten Highlights 2026 . Deloitte International Tax. Accessed November 2026.
2. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.

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