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Company formation in Sudan

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Company formation in Sudan



Flag



Coat of arms

Common form	Private company limited by shares (Companies Act 2015)
Registry	Registrar General of Commercial Registration
Minimum capital	Set by the Companies Act
Directors	1 director
Local director	Not required
Corporate tax	Business profit tax at rates by sector, up to 35% (Damodaran Online reports 35% as the headline rate)
VAT / sales tax	17%
Typical timeline	Not practicable in much of the country
Tax treaties	Domestic rates and treaty list [2]
Currency	Sudanese pound (SDG)

In short: To set up a company in Sudan, most founders form a private company limited by shares, registered with the Registrar General of Commercial Registration. Minimum capital: set by the Companies Act. Corporate tax: business profit tax at rates by sector, up to 35% (Damodaran Online reports 35% as the headline rate). Registration: not practicable in much of the country (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 General of Commercial Registration before filing.

Sudan has been at war since April 2023, which has displaced millions of people and disrupted government institutions, banks and the courts. Company registration and tax administration operate only in part of the country.

Business structures

Most founders in Sudan form a private company limited by shares, registered with the Registrar General of Commercial Registration. Other forms are listed below.

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

Requirements

Minimum share capital in Sudan (2026): set by the Companies Act. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: set by the Companies Act.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Sudan.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Sudan (2026): not practicable in much of the country. 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 General of Commercial Registration.
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 Taxation Chamber.

Taxation

The corporate tax rate in Sudan in 2026 is business profit tax at rates by sector, up to 35% (Damodaran Online reports 35% as the headline rate). Standard VAT or sales tax: 17%.

Tax	Rate and notes
Corporate income tax	Business profit tax at rates by sector, up to 35% (Damodaran Online reports 35% as the headline rate)
VAT / indirect tax	17%
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 Sudan: Companies file annual financial statements and tax returns with the Taxation Chamber, and keep their details up to date with the Registrar General of Commercial Registration.

Double tax treaties

Sudan 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

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Taxation Chamber.

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 Sudan?

Typical registration time in Sudan: not practicable in much of the country (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 Sudan?

Minimum share capital in Sudan: set by the Companies Act (as of November 2026).

What is the corporate tax rate in Sudan in 2026?

The corporate tax rate in Sudan in 2026 is business profit tax at rates by sector, up to 35% (Damodaran Online reports 35% as the headline rate). See the Taxation section for reduced rates and other taxes.

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

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

Official registries and resources

The official websites of the Registrar General of Commercial Registration and the Taxation Chamber 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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