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Company formation in Tunisia

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Company formation in Tunisia



Flag



Coat of arms

Common form	SARL (société à responsabilité limitée) [1]
Registry	National Business Register (RNE) [1]
Minimum capital	None [1]
Directors	1 manager [1]
Local director	Not required [1]
Corporate tax	20%
VAT / sales tax	19%
Typical timeline	Usually 1–2 weeks [1]
Tax treaties	Domestic rates and treaty list [6]
Currency	Tunisian dinar (TND)

In short: To set up a company in Tunisia, most founders form an SARL, registered with the National Business Register (RNE). [1] Minimum capital: none. Corporate tax: 20%. Registration: usually 1–2 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 29 June 2026); company-law details summarise official guidance and can change. Confirm requirements with the National Business Register (RNE) before filing.

Companies in **Tunisia** are registered with the **National Business Register (RNE)**. Corporate tax is 20%.

Business structures

Most founders in Tunisia form an SARL, registered with the National Business Register (RNE). [1] Other forms are listed below.

- **SARL** – the usual company form for private businesses

Requirements

Minimum share capital in Tunisia (2026): none. Directors required: 1 manager. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in Tunisia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Tunisia (2026): usually 1–2 weeks. [1] 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 National Business Register (RNE).

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 Directorate General of Taxes.

Taxation

The corporate tax rate in Tunisia in 2026 is 20%. Standard VAT or sales tax: 19%.

Tax	Rate and notes
Corporate income tax	20%
VAT / indirect tax	19%
Withholding tax on dividends to non-resident companies	10%

Ongoing compliance

Annual compliance in Tunisia: Companies file annual financial statements and tax returns with the Directorate General of Taxes, and keep their details up to date with the National Business Register. [1]

Double tax treaties

Tunisia 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
10%	10 or 20%	15 or 25%

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

Typical registration time in Tunisia: usually 1–2 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 Tunisia?

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

What is the corporate tax rate in Tunisia in 2026?

The corporate tax rate in Tunisia in 2026 is 20%. See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Tunisia?

Tunisia withholds 10% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- National Business Register (RNE)

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. Official National Business Register (RNE) . Government of Tunisia. Accessed November 2026.
2. Tunisia: Corporate – Taxes on corporate income (reviewed 29 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Tunisia: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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