CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Company formation in Tuvalu

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 26 November 2026

Company formation in Tuvalu



Flag



Coat of arms

Common form	Company
Registry	Registrar of Companies (Office of the Attorney-General)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Foreign investment needs approval
Corporate tax	30%
VAT / sales tax	Consumption tax 7% on most goods and services
Typical timeline	Often 1–2 months
Tax treaties	Domestic rates and treaty list [2]
Currency	Australian dollar (AUD)

In short: To set up a company in Tuvalu, most founders form a company, registered with the Registrar of Companies (Office of the Attorney-General). Minimum capital: no statutory minimum. Corporate tax: 30%. Registration: often 1–2 months (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 of Companies (Office of the Attorney-General) before filing.

Tuvalu is one of the smallest economies in the world and uses the Australian dollar. Foreign investment needs government approval, and corporate tax is 30%.

Business structures

Most founders in Tuvalu form a company, registered with the Registrar of Companies (Office of the Attorney-General). Other forms are listed below.

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

Requirements

Minimum share capital in Tuvalu (2026): no statutory minimum. Directors required: 1 director. Local resident director: foreign investment needs approval.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: foreign investment needs approval.
- A registered office address in Tuvalu.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Tuvalu (2026): often 1–2 months. 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 of Companies (Office of the Attorney-General).
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 (Ministry of Finance).

Taxation

The corporate tax rate in Tuvalu in 2026 is 30%. Standard VAT or sales tax: consumption tax 7% on most goods and services.

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	Consumption tax 7% on most goods and services
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 Tuvalu: Companies file annual financial statements and tax returns with the Inland Revenue (Ministry of Finance), and keep their details up to date with the Registrar of Companies.

Double tax treaties

Tuvalu 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 Ministry of Finance.

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 Tuvalu?

Typical registration time in Tuvalu: often 1–2 months (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 Tuvalu?

Minimum share capital in Tuvalu: no statutory minimum (as of November 2026).

What is the corporate tax rate in Tuvalu in 2026?

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

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Tuvalu: foreign investment needs approval.

Official registries and resources

The official websites of the Registrar of Companies (Office of the Attorney-General) and the Inland Revenue (Ministry of Finance) 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 Singapore
- Company formation in Hong Kong

- Company formation in Japan
- Company formation in India
- 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. List of countries by tax rates (Tuvalu) . Wikipedia. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/tuvalu/
Version: last updated 26 November 2026. Check the online version for later changes.

© 2026 CompanyFormationWiki. CompanyFormationWiki is a free encyclopedia of company formation, business structures and international tax across 222 jurisdictions. General information, not legal or tax advice. Confirm with the official registry, the tax authority or a qualified adviser before acting.