CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Company formation in Vanuatu

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

Company formation in Vanuatu



Flag



Coat of arms

Common form	Local company (Companies Act 2012)
Registry	Vanuatu Financial Services Commission (VFSC)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Foreign investors need an approval certificate from the Vanuatu Investment Promotion Authority
Corporate tax	None: Vanuatu has no income or corporate tax (business licence fees apply)
VAT / sales tax	15%
Typical timeline	Often 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Vanuatu vatu (VUV)

In short: To set up a company in Vanuatu, most founders form a local company, registered with the Vanuatu Financial Services Commission (VFSC). Minimum capital: no statutory minimum. Corporate tax: none: Vanuatu has no income or corporate tax (business licence fees apply). Registration: often 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 Vanuatu Financial Services Commission (VFSC) before filing.

Vanuatu levies no income tax on companies or individuals; the state relies on VAT, customs duties and business licence fees. Companies are registered with the **Vanuatu Financial Services Commission**, which also registers international companies.

Business structures

Most founders in Vanuatu form a local company, registered with the Vanuatu Financial Services Commission (VFSC). Other forms are listed below.

- **Local company** – company trading in Vanuatu, the usual choice
- **International company** – company under the International Companies Act, trading outside Vanuatu

Requirements

Minimum share capital in Vanuatu (2026): no statutory minimum. Directors required: 1 director. Local resident director: foreign investors need an approval certificate from the Vanuatu Investment Promotion Authority.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: foreign investors need an approval certificate from the Vanuatu Investment Promotion Authority.
- A registered office address in Vanuatu.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Vanuatu (2026): often 1–3 weeks. 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 Vanuatu Financial Services Commission (VFSC).
4. Receive the company's registration number, and pay in the share capital where required.
5. Obtain a business licence and register for VAT with the Department of Customs and Inland Revenue if turnover exceeds the threshold.

Taxation

The corporate tax rate in Vanuatu in 2026 is none: Vanuatu has no income or corporate tax (business licence fees apply). Standard VAT or sales tax: 15%.

Tax	Rate and notes
Corporate income tax	None: Vanuatu has no income or corporate tax (business licence fees apply)
VAT / indirect tax	15%
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Vanuatu: Companies file annual financial statements and tax returns with the Department of Customs and Inland Revenue, and keep their details up to date with the Vanuatu Financial Services Commission.

Double tax treaties

Vanuatu 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

Dividends	Interest	Royalties
0%	0%	0%

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 Vanuatu?

Typical registration time in Vanuatu: often 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 Vanuatu?

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

What is the corporate tax rate in Vanuatu in 2026?

The corporate tax rate in Vanuatu in 2026 is none: Vanuatu has no income or corporate tax (business licence fees apply). See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Vanuatu: foreign investors need an approval certificate from the Vanuatu Investment Promotion Authority.

What withholding tax applies to dividends paid from Vanuatu?

Vanuatu charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

The official websites of the Vanuatu Financial Services Commission (VFSC) and the Department of Customs and Inland Revenue 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. 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.

Source: https://companyformationwiki.com/company-formation/vanuatu/
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.