

Tax country guide 2026 | Suriname

January 2026

A. General country characteristics

- The Republic of Suriname is geographically located in South America with a population of about 640,000.
- The national language is Dutch.
- The currency is Suriname Dollar (SRD). At January 1, 2026, the exchange rate is 1 USD : 38 SRD.
- The principal business entity is a limited liability company. Alternatively, a business can be carried on through a branch.
- The generally accepted accounting standard in Surinam is IFRS.
- For doing business, under circumstances, it is required to obtain a business license.

B. General tax rates

Corporate income tax	36%
Dividend withholding tax	10%
Value added tax	0% – 25%
Income/wage tax	8% – 38%
Social security	8.5% – 12.5%

C. Corporate income tax

General

Taxpayers are companies established in Suriname as well as non-resident companies that generate income in Suriname. Resident companies are subject to tax on their worldwide income. Taxable income is defined as the profit for a given financial year, reduced by deductible losses.

Non-resident companies are subject to corporate income tax on the following categories of Suriname-source income:

- Income attributable to a permanent establishment located in Suriname;

- Income generated from real estate located in Suriname and/or mortgages using real estate located in Suriname as collateral;
- Income arising from rights to the profits of an enterprise whose actual management is located in Suriname.

Loss settlement

For losses, a distinction is made between:

- start-up losses - losses incurred in the first three (3) years of a company;
- other losses - losses that do not qualify as start-up losses.

Start-up losses are offsetable indefinitely, while other losses are only offsetable against future profits for seven (7) years.

Participation exemption

Dividends received from qualifying resident companies and qualifying non-resident companies are in principle exempt from CIT. With respect to dividends received from non-resident companies, the participation exemption applies provided that the following conditions are met:

- the participation is held in line with the business activities of the dividend recipient, which is deemed to be the case if the participation represents at least 10% of the nominal share capital; and
- The non-resident company is subject to tax in its country of residence.

Transfer pricing

Transactions between related parties must be in line with the arm's length principle.

Tax return deadlines

Annual CIT compliance obligations follow a two-step process:

- the filing of a provisional return for the current tax year; and
- the filing of a final return for the preceding year.

The provisional return for the current tax year must be filed by April 15 of that year. The resulting provisional tax liability may be settled in up to four (4) instalments, provided that full payment is made no later than December 31 of the relevant tax year.

The final corporate income tax return must be filed and the corresponding tax paid within six months after the end of the financial year or tax year. Consequently, for calendar-year taxpayers, the final filing and payment deadline is June 30.

D. Withholding taxes

Dividend withholding tax

Distributions by a Surinam resident company to a foreign shareholder are in principle subject to 25% dividend withholding tax. In case of distributions by resident companies to qualifying resident companies, an exemption from dividend withholding tax applies. An entity is considered a qualifying resident company if it concerns:

- investment companies established within Suriname, whose sole or almost exclusive purpose is the acquisition, holding, management and disposal of securities;
- companies established within Suriname which have been continuous shareholders of the company distributing the proceeds since the beginning of the year on which the profit is distributed.

Contractors and sub-contractors operating in the oil and/or gas domain through a local entity are not subject to dividend withholding tax when distributing profits to foreign shareholders.

Suriname does not levy any other withholding taxes. Nor does Suriname impose a branch remittance tax.

E. Investment Act

To stimulate the investment and business climate in Suriname, the choice has been made to offer fiscally attractive facilities under certain conditions and on request. These tax facilities include:

- random depreciation of business assets in case of an investment exceeding USD 5,000;
- investment allowance of 10 or 20%;
- income tax exemption (tax holiday);
- import duty & sales tax exemption;
- Income tax relief;
- loss compensation income tax.

In addition, some additional tax benefits have been created for companies active in the oil and gas industry.

Since non-fiscal factors can also promote the investment and business climate in Suriname, the choice has been made to control barriers that may arise as much as possible. Potential investors and entrepreneurs can avail themselves of a number of options. These include licenses to make remittances and the accelerated granting of various permits, such as housing permits, employment permits and import and export licenses.

F. Value-Added Tax

General

The provision of services and goods and the import of goods are in principle subject to a general VAT rate of 10%. Under circumstances, a reduced VAT rate (5% or 0%) or an exemption is available. The supply of specific categories of goods (such as helicopters and boats) are subject to a VAT rate of 25%.

Oil and gas industry

A 0% VAT rate is applicable to imports of goods by and deliveries of goods and provision of services to contractors and subcontractors operating in the oil and/or gas. Exceptions could apply.

G. Wage levies

The wage levies include wage tax, social security contributions, pension premiums and health insurance contributions. Non-resident companies are only obliged to withhold wage tax insofar regarded as a withholding agent.

Wage tax rates range from 8% to 38% (excluding social security contributions, if any).

H. Other taxes / miscellaneous

Import duties

Import duties are levied on the importation of goods into Suriname, subject to certain exemptions, including exemptions applicable to the oil and gas sector. The applicable import duty rate depends on the nature of the imported goods and generally ranges from 0% to 52% of the customs value.

In addition, a statistics duty (statistiekrecht) of 0.5% and a consent duty (consentrecht) of 1.5% may apply.

Export duties

Companies may be subject to a statistics duty of 0.5% on exports and a consent duty of 0.1% on the sales value of exported goods, excluding transportation costs.

Contractors and subcontractors operating in the oil and gas industry are, in principle, exempt from import duties. However, they remain liable to statistics and consent duties on both imports and exports, subject to an annual cap per operated offshore block.

Foreign exchange regulations

For certain transactions, it will be required to have a foreign exchange license in place. These transactions concern (non-exhaustive):

- The incorporation of a private limited company under Surinamese law by a non-resident of Suriname;
- The distribution of capital proceeds;
- Real estate transactions concerning Surinamese real estate where one of the parties is a non-resident of Suriname;
- The granting of a loan to a non-resident of Suriname.

I. International

Tax treaties

Suriname has concluded four bilateral tax treaties. Two treaties have entered into force, namely a treaty with the Netherlands and with Indonesia. Suriname also concluded a treaty with the United Arab Emirates in 2018 and with Curaçao in 2024; the latter treaties are not yet in force.

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