



CARIBBEAN TAX SERVICE DESK · MAINLAND CARIBBEAN

Suriname

Tax Guide

A guide to corporate, personal and indirect taxes in Suriname

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FOREWORD

Suriname is preparing for its first offshore oil production, and its tax system is changing with it: value added tax arrived in 2023, online filing in 2025 and a firmer focus on compliance in the 2026 and 2027 budgets.

Suriname's tax system follows the Dutch civil law tradition: a flat corporate income tax, progressive wage and income tax, dividend tax, value added tax, payroll contributions, stamp duty on property and customs duties, with a separate contractual regime for oil and mining. Official texts are in Dutch, and the Tax Authority expects returns to be filed online.

This guide explains the main taxes on companies and individuals in plain language, current to October 2026 and including the 2026 budget and the draft 2027 budget. It is written for investors, finance teams and individuals with interests in Suriname.

Tax matters are handled by Dawgen Global's Caribbean Tax Service Desk, managed from Kingston. We would be glad to help you plan, comply and resolve issues with confidence.

Dr. Dawkins Brown, Ph.D., MCMI, ACFE

Executive Chairman, Dawgen Global

How to use this guide

This guide summarises the main taxes that apply to companies and individuals in Suriname. It is general information, current to October 2026, and is not a substitute for advice on your circumstances. Rates and rules change; speak to us before you act. Our companion Doing Business guide covers set-up, employment and regulation.

FOUNDATIONS

01 Investment basics

Suriname has a floating currency, Dutch-based civil law and a tax system administered by the Tax Authority (Belastingdienst) under the Ministry of Finance and Planning.

CORPORATE INCOME TAX**36%**

Flat rate; branches taxed at the same rate

VALUE ADDED TAX**10%**

Since 1 January 2023; registration above SRD 1 million a year

PERSONAL INCOME TAX**8% to 38%**

Above a tax-free amount of SRD 108,000 a year

DIVIDEND TAX**25%**

Withheld by an NV; treaty relief may apply

PAYROLL CONTRIBUTIONS**AOV 4%**

Plus pension (8.5% in 2026), health insurance and parental leave fund

PROPERTY TRANSFERS**4%**

Stamp duty on the value of immovable property

Currency and foreign exchange

The Surinamese dollar (SRD) has floated since 2021, and US dollars and euros are widely used. Foreign currency is bought through banks and licensed cambios, and supporting documents may be needed. Exporters may have surrender obligations. Tax is assessed in SRD.

Accounting and audit

Larger companies must prepare and file annual accounts, and IFRS or IFRS for SMEs is widely used. Confirm which framework and audit requirements apply. Financial statements support the annual income tax return.

Principal business entities

Naamloze vennootschap (NV)

Branch of a foreign company

Foundation

General partnership (VOF)

Limited partnership (CV)

Sole trader

Cooperative

The NV and branches pay corporate income tax. Partners and sole traders are taxed personally on their share of profits.

The tax system

The Tax Authority administers income tax, wage tax, dividend tax, VAT, stamp duty and rental value tax. The Customs Department collects import duties. Oil and mining terms are set mainly by contract.

BUSINESS TAX

02 Corporate taxation

Resident companies pay income tax on worldwide profits; non-resident companies pay on Suriname-source profits, including those of a branch.

Residence and basis

A company incorporated under Surinamese law is always resident. A foreign company managed and controlled in Suriname is also resident. A branch is taxed on its Suriname profits at the same rate as a local company.

Taxable income

- ◆ Profits from business, investments and other sources, under the Income Tax Act 1922
- ◆ Expenses incurred in earning the profit are generally deductible
- ◆ Depreciation follows useful life less residual value, usually straight-line; declining balance is also accepted
- ◆ Gains on business assets are taxed as ordinary profit

Taxpayer	Rate
Resident companies, including the NV	36%
Branches of foreign companies	36% on Suriname profits
Oil contractors under production sharing contracts	36%, stabilised under the Petroleum Law
Mining companies	36%, subject to the terms of their mineral agreements
Approved investment projects	Tax holidays may apply under the Investment Act

Minimum tax and surtax

There is no reduced small-company rate, no surtax and no minimum tax on companies. Provisional tax is paid during the year and settled on the final return.

Petroleum taxation in brief

Production sharing contracts with Staatsolie, under the Petroleum Law, set the terms. Contractors pay a royalty of 6.25% of gross offshore production, recover costs from cost oil up to a ceiling, and share profit oil with the State on a sliding scale linked to returns. They pay income tax at 36% on their share. Tax jurisdiction covers the exclusive economic zone and continental shelf. The GranMorgu project in Block 58 is targeting first oil in 2028.

BUSINESS TAX

03 Corporate taxation (continued)

Dividends

An NV withholds 25% dividend tax on its distributions. Dividends to a qualifying resident corporate shareholder may be exempt, and qualifying oil and mining investors are exempt. Branch profits sent to a head office are not subject to dividend tax.

Capital gains

There is no separate capital gains tax. Gains realised by a company are included in taxable profit at 36%. Transfers of immovable property attract stamp duty.

Losses

Losses may be carried forward for seven years. Losses of the first three years after a company or branch is established may be carried forward without time limit. There is no carry-back.

Foreign tax credit

Relief for foreign tax is given mainly under the treaty with the Netherlands. In other cases relief depends on domestic rules, so take advice before income is received.

Holding companies and groups

There is no special holding company regime. Each company files its own income tax return. For VAT, related businesses may be treated as a fiscal unity on request, at the Inspector's decision.

Tax incentives in brief

Incentive	Main benefit
Investment Act	Tax holidays of up to nine years, accelerated depreciation and reduced import duties for approved tourism and agriculture projects
Draft Investment Act 2024	New incentives proposed; not yet approved by Parliament
Import duty exemptions	Partial relief on business assets and production inputs by ministerial decree, for set periods
Oil and gas	Stabilised tax terms, dividend tax exemption and VAT zero-rating of supplies to contractors
Gold mining	Terms in mineral agreements; VAT zero-rating of supplies

CROSS-BORDER PAYMENTS

04 Withholding taxes and tax treaties

Dividend tax is the main withholding tax. Suriname has one tax treaty in force, with the Netherlands.

Payment	Resident	Non-resident	Netherlands treaty
Dividends from an NV	25%; exemption may apply to qualifying corporate shareholders	25%	May be reduced to 7.5% for qualifying shareholdings
Interest	Generally nil	Generally nil	—
Royalties	Generally nil	Generally nil	—
Management and technical fees	Generally nil	Generally nil	—
Branch remittances	—	None	—
Wages	Wage tax withheld by the employer at 8% to 38%		Short assignments may be exempt

Rates are domestic rates. A non-resident with a branch or permanent establishment in Suriname pays income tax on its profits there. Dividends paid to qualifying oil and mining investors are exempt.

Tax treaties

The treaty with the Netherlands was concluded on 25 November 1975 and has been in force since 1977. A treaty with Curaçao was signed on 1 July 2024 and is not yet in force; once in force it provides for dividend tax of 0% to 10%, and interest and royalties taxable only where the recipient lives.

CARICOM agreement

Suriname is not a party to the CARICOM double taxation agreement, so payments between Suriname and CARICOM states rely on domestic rules. A bilateral investment treaty with the Netherlands and its Caribbean territories protects investments but does not reduce tax.

Claiming treaty rates

The NV paying the dividend needs evidence of the shareholder's residence and of the conditions for the reduced rate. Without it, the 25% domestic rate applies and the shareholder must seek a refund.

INTERNATIONAL RULES

05 Anti-avoidance and international rules

Suriname's international tax rules are still developing. It joined the OECD's Global Forum on tax transparency in 2026.

Transfer pricing

Suriname has not adopted detailed transfer pricing rules or documentation requirements. Transactions with related parties should still be priced at arm's length, and the Tax Authority can challenge prices that shift profit out of Suriname. The draft 2027 budget plans specialist units for oil and gas compliance and transfer pricing, so groups should prepare documentation now.

Interest limits

There are no specific thin capitalisation rules. Interest must relate to the business and be on arm's length terms to be deductible.

CFC rules

There is no controlled foreign company regime, although resident companies are taxed on worldwide profits.

General anti-avoidance

The Tax Authority may challenge artificial arrangements under general principles of tax law, and may issue assessments where returns are not filed.

Economic substance

There is no economic substance regime. Treaty benefits depend on genuine residence in the treaty country.

Pillar Two

Suriname has not introduced a domestic minimum tax for large multinational groups. Groups within the global minimum tax rules should check for top-up tax elsewhere.

Information exchange

- ◆ **Global Forum:** 174th member in 2026, committed to exchange on request and automatic exchange
- ◆ **CRS:** commitment to automatic exchange; implementation to follow
- ◆ **FATCA:** no intergovernmental agreement had been concluded at the latest report; banks deal with US reporting directly
- ◆ **Beneficial ownership:** identified by notaries and banks under anti-money laundering law

CORPORATE COMPLIANCE

06 Compliance for corporations

Companies register with the Tax Authority for a tax identification number (FIN) and, from 2025, file income tax returns online.

Tax year and returns

The tax year is generally the calendar year. There are no consolidated returns: each company files its own.

1

Request for lower provisional tax

15 FEB

Reasoned request where the result will be below last year's.

2

Provisional return

APRIL

At least last year's taxable result; tax paid in instalments.

3

Final return

30 JUN

For the previous year, settling any difference.

Penalties and interest

Where a return is not filed, the Tax Authority may issue its own assessment with a penalty. Late payment attracts interest. A low provisional return without an approved request may lead to assessments with penalties and interest.

Audits, records and rulings

Keep books and records for the statutory retention period, in a form the Inspector can audit. There is no formal advance ruling system, but the Inspector can be asked for its view on specific transactions.

Objections and appeals

Object in writing to the Inspector within the period stated on the assessment. Unresolved disputes may go to appeal. A new General Taxes Act on returns, assessments, objections and penalties was before the National Assembly in August 2026.

Practical points

File the request for lower provisional tax before 15 February if results will fall. Returns for 2024 and earlier years are still filed on paper. Reconcile wage tax, VAT and dividend tax filings to the accounts before the final return, and keep Dutch versions of key documents.

BEYOND INCOME TAX

07 Other taxes on corporations

Tax	Rate and base	Who pays
Wage tax and AOV	Wage tax withheld at 8% to 38%; AOV old-age pension premium of 4%	Employee, withheld by employer
Pension (General Pension Act)	8.5% in 2026 on monthly pay between SRD 2,250 and SRD 22,500	Employer at least half, employee the rest
Basic health insurance	Fixed premiums by age	Employer at least half
Parental leave fund	1% of pay	Employer at least 0.5%, employee up to 0.5%
Stamp duty on property transfers	4% of the value of immovable property or real rights; ½% between close relatives	Parties to the notarial deed
Other stamp duty	On listed documents and transactions under the Stamp Act	Parties to the instrument
Rental value tax	6% of the rental value of buildings, minimum SRD 20; some uses exempt	Holder of the property right; leaseholder of domain land
Land lease rent	Annual rent on state domain land	Leaseholder
Excise duties	On alcohol, tobacco and fuel	Importers, manufacturers
Gaming taxes	Taxes on casinos and lotteries	Operators
Petroleum royalty	6.25% of gross offshore production	Oil contractors

Employers must also hold accident insurance for staff. Business taxes incurred to earn income are generally deductible.

INDIVIDUALS

08 Personal taxation

Residents pay income tax on worldwide income above a tax-free amount; non-residents pay on Suriname-source income without it.

Basis of taxation

- ◆ **Resident:** worldwide income
- ◆ **Non-resident:** Suriname-source income only, with no tax-free amount
- ◆ There is no domicile or remittance basis

Residence tests

Residence depends on the circumstances, not on a day count: home, family, work and economic ties. A person who leaves and returns within a year, without living elsewhere meanwhile, stays resident. A residence permit does not by itself decide tax status.

Filing status

Wage tax withheld by employers is a prepayment of income tax. Spouses should confirm with the Tax Authority how their incomes are assessed.

Taxable income (residents, per year)	Rate
Up to SRD 108,000 (tax-free amount)	0%
SRD 108,001 to SRD 150,000	8%
SRD 150,001 to SRD 192,000	18%
SRD 192,001 to SRD 234,000	28%
Above SRD 234,000	38%

In force since 1 January 2024. Monthly, the tax-free amount is SRD 9,000 and each band is SRD 3,500.

Taxable income

Employment income including benefits, business and professional profits, rents, interest and pensions. Dividends bear 25% dividend tax at source.

Allowances

Employees receive a fixed work-expense deduction of SRD 4,800 a year. Holiday allowance and bonuses are each tax-free up to SRD 19,500 a year.

INDIVIDUALS

09 Personal taxation (continued)

Capital gains

There is no separate capital gains tax. Gains on private assets are generally not taxed unless they form part of a business. Stamp duty applies when immovable property changes hands.

Deductions and reliefs

- ◆ Fixed work-expense deduction of SRD 4,800 a year for employees
- ◆ Holiday allowance and bonus exemptions of SRD 19,500 each
- ◆ Overtime taxed separately from 1 July 2025: 5% to SRD 2,500 a month, 15% to SRD 7,500, 25% above
- ◆ Business expenses for the self-employed

Pensions

Employees are covered by the AOV state old-age pension and the General Pension Act scheme. Pension payments are taxable income.

Employment benefits

Benefits in cash or kind generally form part of taxable wages.

Tax	Position for individuals
AOV (employee)	4% of income
Pension (employee)	Up to half of the 8.5% premium
Basic health insurance	Up to half of the fixed premium
Parental leave fund	Up to 0.5% of pay
Dividend tax	25% withheld at source
Stamp duty on property	4%; ½% between close relatives
Rental value tax	6% of the rental value of buildings
Succession duty	Levied under the succession law; confirm the position with the Tax Authority
Net wealth tax	A wealth tax law remains in force; confirm its application with the Tax Authority
Capital acquisitions tax	None as a separate tax

INDIVIDUAL COMPLIANCE

10 Compliance for individuals

Most employees meet their obligations through wage tax. Others with business, rental or foreign income must file returns.

Employees and wage tax

The tax year is the calendar year. Employers withhold wage tax and AOV each pay period and pay them monthly, early in the following month. Where wages are the only income, no income tax assessment usually follows.

Self-employed and other income

When	What
April	Provisional income tax return for the current year, filed online
30 April	Final income tax return for the previous year
During the year	Provisional tax paid in instalments

Returns are filed online from 2025. Late filing and payment attract assessments, penalties and interest.

Non-residents and expatriates

- ◆ Each taxpayer needs a tax identification number (FIN)
- ◆ Wage tax applies to pay for work in Suriname from the first day
- ◆ Non-residents receive no tax-free amount
- ◆ Residence turns on the facts, so long assignments can create residence
- ◆ The Netherlands treaty may exempt short assignments by Dutch residents
- ◆ Foreign staff also need a work permit from the Ministry of Labour and, for stays over 90 days, residence authorisation

Leaving Suriname

Settle final wage tax and income tax before departure. A person who returns within a year without living elsewhere is treated as resident throughout.

INDIRECT TAXES

11 VAT and customs

Value added tax (BTW) replaced turnover tax on 1 January 2023. It is charged on supplies of goods and services in Suriname and on imports.

Rate	Applies to
10% standard	Most goods, services and imports
25%	Listed luxury goods, including large vehicles, boats, aircraft, weapons and fireworks
5%	Certain listed supplies
0%	Exports; supplies to oil and gas contractors and gold mining companies; other listed supplies
Exempt	Immovable property, most healthcare and medicines, education, public passenger transport and gaming

Registration and returns

Registration is required as soon as annual turnover exceeds SRD 1 million. Smaller businesses are exempt but cannot recover input VAT. Returns are monthly, with payment by the 15th of the next month.

Duty relief by decree

Ministerial decrees grant partial import duty relief on business assets and production inputs, and suspend duties on listed basic goods, for set periods. Several ran to mid-2026; check whether they have been extended before importing.

Input tax recovery

VAT on purchases used for taxable supplies is deductible; VAT on purchases for exempt supplies is not. Excess input tax is refunded. Related businesses may form a fiscal unity on request.

Imported and digital services

The reverse charge applies in specific situations, and invoices must then say so. Check the treatment of services bought from abroad with the Tax Authority.

Customs and excise

Import duty follows the CARICOM Common External Tariff on customs value, plus statistics and consent duties and, for some goods, excise. Import VAT is charged on the customs value plus duties. Some goods need an import licence.

ADMINISTRATION

12 Tax calendar and administration

Main tax laws

Income Tax Act 1922; Wage Tax Act 1981; Dividend Tax Act 1973; VAT Act; Stamp Act; Rental Value Tax Act 1995; Fiscal Jurisdiction Act 2023; Petroleum Law 1990; customs tariff law; General Pension Act 2014; AOV and basic health insurance laws.

Authorities

The Tax Authority administers domestic taxes and the Customs Department collects duties, both under the Ministry of Finance and Planning. Objections go to the Inspector, then on appeal.

Recent and upcoming changes

- ◆ **2024 and 2025:** tax-free amount SRD 108,000; online filing; SRD 19,500 holiday and bonus exemptions; lower overtime rates
- ◆ **2026:** budget adopted on 8 July 2026, with stronger VAT enforcement; Global Forum membership
- ◆ **2027 draft budget** (30 September 2026): revenue from compliance, not broad rate rises; e-invoice checks, an integrated tax platform, a customs systems upgrade and arrears recovery
- ◆ **Pending:** General Taxes Act; new Investment Act; Curaçao treaty

When	What
Early each month	Wage tax and AOV for the previous month
By the 15th monthly	VAT return and payment for the previous month
15 February	Reasoned request for lower provisional tax
April	Provisional income tax returns for the current year
30 April	Individuals' final returns for the previous year
30 June	Companies' final returns for the previous year
During the year	Provisional tax instalments as assessed
On distribution	Dividend tax withheld and paid by the NV

Dates assume a calendar year. Confirm exact due dates with the Tax Authority, as some depend on the assessment issued.

YOUR PARTNER

13 How Dawgen Global helps

Our Caribbean Tax Service Desk, managed from Kingston, supports companies and individuals with every Surinamese tax, from registration to dispute.

Tax compliance

Provisional and final income tax returns, online filing and FIN registration.

Corporate tax advisory

Structuring, depreciation, losses, dividends and transactions.

International tax and transfer pricing

Treaty claims, dividend tax, cross-border payments and documentation.

Indirect taxes (VAT and customs)

VAT registration, returns, refunds, fiscal unity and customs reviews.

Payroll and employment taxes

Wage tax, AOV, pension, health insurance and parental leave fund contributions.

Tax disputes and authority engagement

Tax audits, assessments, objections and appeals.

Incentives and investment planning

Investment Act relief, duty exemptions, and oil, gas and mining supply chains.

Private client and expatriate tax

Residence, assignees, property and family wealth.

Tax technology and reporting

Tax calendars, provisions, e-invoicing readiness and reporting processes.

Start with a conversation

Tell us about your plans or your tax question in Suriname, and we will set out the steps and timeline for your situation. Some regulated services are performed by affiliated firms; we will advise you of the arrangements when you make a request. Fees are tailored to each client's circumstances and set out in an engagement letter. Email suriname@dawgen.com or info@dawgen.global, or call (876) 926-5210.

Talk to the Caribbean Tax Service Desk about Suriname

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Key official sources

- Tax Authority of Suriname (belastingdienst.sr)
- Ministry of Finance and Planning (gov.sr)
- Central Bank of Suriname (cbvs.sr)
- National Assembly (dna.sr)
- Suriname Legal Information System (sris.sr)
- Chamber of Commerce and Industry (kkf.sr)
- Investment and Trade Agency Suriname (investsur.sr)
- Staatsolie Maatschappij Suriname (staatsolie.com)

