



► Documents required

Designation	Qty
Basic Procedure	
Statutes of Company (*) Initials on each page with signature of all partners on the last page The location of premises should be indicated in the statutes or in company minute	6
Photocopy of the manager's National Identity Card (NIC)	3
OR IF FOREIGNER , copy of passport with the long-stay visa	4
Manager's Residence certificate (original) <3 months	2
Rights to premise (headquarters and / or place of activity): lease contract OR sublease contract (*) (please mention the property owner's telephone number)	5
Attachments : - If owner = registered owner: Full copy of the Land title in the name of the owner OR the land legal Certificate (CSJ) <3 months - If owner = heir not mentioned in the CSJ or the Land title certificate : notarial deed of the registered owner and lease agreement by co-heirs - If owner = legal representative : Power of attorney written by the owner - If owner = buyer: a duly registered sale agreement <1 year - If owner = tenant, i.e. there is sublease agreement : provide the previous lease contract regularly registered with the express approval of the owner	2
Plan of location testified by the Fokontany	2
Power of attorney and legalized copy of NIC of the legal representative	2
Declaration relative to Senior managers of a Company (manager and co-manager) (*)	1
Eventually, authorizations from concerned Ministries for regulated activities	4

(*) : Model or form that can be obtained from EDBM or downloaded from the website: www.edbm.mg

Additional documents for shareholder of a legal entity	
Excerpt of Trade and Companies Registry <3 months	2
IF CREATION of SARLU: registered statutes	1
IF MALAGASY LEGAL ENTITY: Minutes of shareholding interest recorded + Copy of Tax Card	1
Additional documents for limited company (SA)	
Minutes of constitutive general assembly	6
Minutes of Board of Directors	6
Declaration of subscription and payment	6
Application Form	6
Statement of subscription and payment	6
Certificate of deposits / paid-up capital	2
Additional documents for liaison office, branch or agency	
Statutes of the parent company No need for statutes for the liaison office, branch or agency	5
Minutes (duplicate) with: appointment of representative, opening a liaison office, agency or branch, designating the street address of the head office and location of premises in Madagascar as well as the start and end date of the financial year	6
Excerpt from the Trade and Companies Registry (RCS) <3 months in French parent company (French translation of other versions)	4
Documents required for the activity of wholesaler, manufacturer, collector, importer and exporter	
Certificate of existence of the premises (sales office and warehouse) issued by the Fokontany of the located place	2
Detailed plans of the premises used for the activity with clear indication of the office, the sales store, the warehouse testified by Fokontany	2
- Formal business registration letter (*) for manufacturers, importers, exporters on information concerning their activities, - Prior authorization for wholesalers (at each Regional Tax Office) - Prior authorizations from concerned Ministries for regulated activities	2

(*) : Model or form that can be removed EDBM or downloaded from the website: www.edbm.mg

► Fees (Payable in cash to the Front Office - EDBM)

Designation	Amount	
Registration of statutes	0,5% of the share capital (minimum charge: 10.000 Ar)	
Registration of commercial lease	2% of the total rent for the term of the lease (minimum charge: 10.000 Ar)	
Minute – Power of Attorney	2.000 Ar	
Registration Trade and Company Registry (RCS)	16.000 Ar	
Statistical Registration (STAT)	40.000 Ar	
Taxes on Income (IR) [cf. Art 01.01.14 of the General Tax Code] or Synthetic Tax (IS) [cf. Art 01.02.05 of the General Tax Code]	If IR option	If IS option
	100.000 Ar for taxpayers exercising agricultural, craft, industrial, mining, hotel, tourist or transportation activities	16.000 Ar for farmers, livestock raisers, fishermen, small mining extractors, carriers/good-handlers using non-motorized vehicles (cart, rickshaw, dugout canoe etc.)
	320.000 Ar for other companies	50.000 Ar for craftsmen, small restaurant managers, small producers
		100.000 Ar for mining workers, artists and such persons, salespersons, hotelkeepers, , contractors, , restaurant managers
		150 000 Ar for self-employed or freelancers, multiple activities, and others.

► Document issued (within 4 days) provided that the submitted files are complete

- Registration documents (statutes and commercial lease contracts: original and duplicate, proof of payment instalment)
- Statistical card with STAT number
- Taxation card
- Extract from the Trade Registry
- RCS receipt with RCS number
- Acknowledgement receipt of payment of registration fees and IR instalment
- Copy of the notification of the new company's creation from EDBM website

► Departments concerned

EDBM-Taxation: Ministry of Finance and Budget (MFB) / Directorate General of Taxes (DGI)

EDBM-RCS: Ministry of Justice (MINJUS) / Trade and Registry Court

EDBM-INSTAT: National Institute of Statistics

► Notes and references

- Law No. 2014-010 of 21 August 2014 amending and supplementing completing some provisions of Law No. 2003-036 of 30 January 2004 on Commercial Companies
- General Taxation Code 2018
- Law N ° 2017-024 of 19 December 2017 on the Finance Act 2018
- Law N ° 2017-009 of 04 July 2017 on the amended Finance Law for 2017
- Decree No. 2011-050 of 1 February 2011 amending Decree No. 2005-151 of 22 March 2005 and Decree No. 2004-453 of 06 April 2004 laying down the conditions for the application of Law No. 2003-036 of January 30, 2004 on Commercial Companies
- Decree No. 2008-440 of May 5, 2008 on the Trade and Companies Registry and advertising furniture credit
- Decree No. 2005-380 of 22 June 2005 on the registration of new statistical institutions exercising an economic or social activity in Madagascar
- Order No. 15981/2011 of 26 April 2011 on the tariff of the Trade and Companies Registry to be paid in cash to the Home / EDBM or RCS / EDBM department
- Decree No. 2002-1008 of 11 September 2002 on the new statutes of INSTAT, Opinion No. 16-13 / VPEI / SG / INSTAT / DG / DAF of 08 March 2013 on the tariff of statistical cards and Communication No. 2271 -13 / VPEI / SG / INSTAT / DG renewing statistical cards payable in cash to the INSTAT / EDBM Department

► Schedule

- File reception at EDBM Taxation Service: 08h30-12h00
- Tax card issuance : from 14.30

NB : No file reception on the last day of the month (business monthly statement)