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Company formation in Armenia

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Company formation in Armenia



Flag



Coat of arms

Common form	LLC (limited liability company) [1]
Registry	State Register of Legal Entities (Ministry of Justice) [1]
Minimum capital	None [1]
Directors	1 executive director [1]
Local director	Not required [1]
Corporate tax	18% [2]
VAT / sales tax	20% [2]
Typical timeline	Often 1 working day [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Armenian dram (AMD)

In short: To set up a company in Armenia, most founders form an LLC, registered with the State Register of Legal Entities (Ministry of Justice). [1] Minimum capital: none. Corporate tax: 18%. Registration: often 1 working day (as of November 2026).

An **LLC** in **Armenia** is registered with the **State Register of Legal Entities**, often within one working day and without minimum capital. Small businesses can opt for turnover-based regimes instead of the 18% profit tax.

Business structures

Most founders in Armenia form an LLC, registered with the State Register of Legal Entities (Ministry of Justice). [1] Other forms are listed below.

- **LLC** – limited liability company
- **CJSC / OJSC** – closed and open joint-stock companies
- **Individual entrepreneur** – registered individual

Requirements

Minimum share capital in Armenia (2026): none. Directors required: 1 executive director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 executive director.
- Local residency: not required.
- A registered office address in Armenia.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the beneficial ownership declaration to the State Register.

Registration process

Typical time to register a company in Armenia (2026): often 1 working day. [1] 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 State Register of Legal Entities (Ministry of Justice).
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 State Revenue Committee (SRC).

Taxation

The corporate tax rate in Armenia in 2026 is 18%. [2] Standard VAT or sales tax: 20%. [2]

Tax	Rate and notes
Corporate income tax	18%
VAT / indirect tax	20%
Withholding tax on dividends to non-resident companies	5%

Ongoing compliance

Annual compliance in Armenia: Companies file tax returns with the State Revenue Committee and keep the State Register informed of changes. [1]

Double tax treaties

Armenia has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
5%	10%	10%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Armenia lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). 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 Armenia?

Typical registration time in Armenia: often 1 working day (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 Armenia?

Minimum share capital in Armenia: none (as of November 2026).

What is the corporate tax rate in Armenia in 2026?

The corporate tax rate in Armenia in 2026 is 18%. See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Armenia: not required.

What withholding tax applies to dividends paid from Armenia?

Armenia withholds 5% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- State Register of Legal Entities (Ministry of Justice)
- State Revenue Committee (SRC)

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 Georgia
- Company formation in the United Arab Emirates

- Company formation in Saudi Arabia
- Company formation in Qatar
- 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.

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2. Official State Revenue Committee (SRC) . Government of Armenia. Accessed November 2026.
3. Armenia: Corporate – Taxes on corporate income (reviewed 30 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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