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Company formation in Austria

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Flag



Coat of arms

Common form	GmbH (Gesellschaft mit beschränkter Haftung) [1]
Registry	Commercial register (Firmenbuch) [1]
Minimum capital	€10,000 (at least €5,000 paid in) [1]
Directors	1 managing director (Geschäftsführer) [1]
Local director	Not required [1]
Corporate tax	23% [2]
VAT / sales tax	20% [2]
Typical timeline	Usually 1–3 weeks after notarisation [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Euro (EUR)

In short: To set up a company in Austria, most founders form a GmbH, registered with the commercial register (Firmenbuch). [1] Minimum capital: €10,000 (at least €5,000 paid in). Corporate tax: 23%. Registration: usually 1–3 weeks after notarisation (as of November 2026).

The **GmbH** is Austria's standard limited liability company. Its articles must be notarised, and it comes into existence on entry in the **commercial register (Firmenbuch)** kept by the regional courts. Since 2024 the minimum share capital is €10,000.

Business structures

Most founders in Austria form a GmbH, registered with the commercial register (Firmenbuch). [1] Other forms are listed below.

- **GmbH** – limited liability company, the usual choice
- **FlexCo (flexible company)** – introduced in 2024 for start-ups, with employee shares
- **AG** – stock corporation
- **Einzelunternehmen, OG, KG** – sole trader and partnership forms

Requirements

Minimum share capital in Austria (2026): €10,000 (at least €5,000 paid in). Directors required: 1 managing director (Geschäftsführer). Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: €10,000 (at least €5,000 paid in).
- Directors: 1 managing director (Geschäftsführer).
- Local residency: not required.
- A registered office address in Austria.
- Articles of association signed before a notary.
- Beneficial owners reported to the Beneficial Owners Register (WiEReG).

Registration process

Typical time to register a company in Austria (2026): usually 1–3 weeks after notarisation. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Sign the articles of association before a notary.
3. File the registration with the Commercial register (Firmenbuch).
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 Federal Ministry of Finance (BMF).

Taxation

The corporate tax rate in Austria in 2026 is 23%. [2] Standard VAT or sales tax: 20%. [2]

Tax	Rate and notes
Corporate income tax	23%
VAT / indirect tax	20%
Withholding tax on dividends to non-resident companies	0 or 27.5%

Ongoing compliance

Annual compliance in Austria: An Austrian GmbH files annual financial statements with the commercial register, a corporate income tax return, and VAT returns with the tax office. [1]

Double tax treaties

Austria 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
0 or 27.5%	0%	0 or 20%

Within the EU, the Parent-Subsidiary and Interest and Royalties Directives can reduce these rates to 0% for qualifying group payments.

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Austria 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 Austria?

Typical registration time in Austria: usually 1–3 weeks after notarisation (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 Austria?

Minimum share capital in Austria: €10,000 (at least €5,000 paid in) (as of November 2026).

What is the corporate tax rate in Austria in 2026?

The corporate tax rate in Austria in 2026 is 23%. See the Taxation section for reduced rates and other taxes.

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

Yes. There is no nationality requirement for shareholders. Local director rule in Austria: not required.

What withholding tax applies to dividends paid from Austria?

Austria withholds 0 or 27.5% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty or the EU Parent-Subsidiary Directive. See the Double tax treaties section.

Official registries and resources

- Commercial register (Firmenbuch)
- Federal Ministry of Finance (BMF)

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 the United Kingdom
- Company formation in Germany
- Company formation in Poland
- Company formation in Ireland
- 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. Official Commercial register (Firmenbuch) . Government of Austria. Accessed November 2026.
2. Official Federal Ministry of Finance (BMF) . Government of Austria. Accessed November 2026.
3. Austria: Corporate – Taxes on corporate income (reviewed 23 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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