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Company formation in Belarus

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Company formation in Belarus



Flag



Coat of arms

Common form	LLC (limited liability company, OOO)
Registry	Regional executive committees and the Minsk City Executive Committee (Unified State Register of Legal Entities and Individual Entrepreneurs)
Minimum capital	No statutory minimum for an LLC
Directors	1 director
Local director	Not required
Corporate tax	20%; 25% for banks and insurers, and for companies whose annual tax base exceeds BYN 25 million
VAT / sales tax	20% (10% reduced rate; 25% on telecommunications)
Typical timeline	Usually within a few working days
Tax treaties	Domestic rates and treaty list [3]
Currency	Belarusian rouble (BYN)

In short: To set up a company in Belarus, most founders form an LLC, registered with the regional executive committees and the Minsk City Executive Committee (Unified State Register of Legal Entities and Individual Entrepreneurs). Minimum capital: no statutory minimum for an LLC. Corporate tax: 20%; 25% for banks and insurers, and for companies whose annual tax base exceeds BYN 25 million. Registration: usually within a few working days (as of November 2026).

Sanctions warning. Belarus is subject to extensive sanctions imposed by the European Union, the United Kingdom, the United States and other countries. Forming, owning or financing a company there, moving money, or supplying goods and services can be prohibited or need a licence, and the rules apply to you based on your nationality, residence and the banks you use. Get legal advice in your own jurisdiction before taking any step.

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the regional executive committees and the Minsk City Executive Committee (Unified State Register of Legal Entities and Individual Entrepreneurs) before filing.

Companies in **Belarus** are registered by the regional executive committees, or in Minsk by the city executive committee, which keep the Unified State Register. The standard profit tax rate is 20%, and since 2025 a 25% rate applies to banks, insurers and very large taxpayers.

Business structures

Most founders in Belarus form an LLC, registered with the regional executive committees and the Minsk City Executive Committee (Unified State Register of Legal Entities and Individual Entrepreneurs). Other forms are listed below.

- **LLC** – the usual company form for private businesses

Requirements

Minimum share capital in Belarus (2026): no statutory minimum for an LLC. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum for an LLC.
- Directors: 1 director.

- Local residency: not required.
- A registered office address in Belarus.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Belarus (2026): usually within a few working days. 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 Regional executive committees and the Minsk City Executive Committee (Unified State Register of Legal Entities and Individual Entrepreneurs).
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 Ministry for Taxes and Duties.

Taxation

The corporate tax rate in Belarus in 2026 is 20%; 25% for banks and insurers, and for companies whose annual tax base exceeds BYN 25 million. Standard VAT or sales tax: 20% (10% reduced rate; 25% on telecommunications).

Tax	Rate and notes
Corporate income tax	20%; 25% for banks and insurers, and for companies whose annual tax base exceeds BYN 25 million
VAT / indirect tax	20% (10% reduced rate; 25% on telecommunications)
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in Belarus: Companies file annual financial statements and tax returns with the Ministry for Taxes and Duties, and keep their details up to date with the Regional executive committees and the Minsk City Executive Committee.

Double tax treaties

Belarus 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

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Ministry for Taxes and Duties.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. 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 Belarus?

Typical registration time in Belarus: usually within a few working days (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 Belarus?

Minimum share capital in Belarus: no statutory minimum for an LLC (as of November 2026).

What is the corporate tax rate in Belarus in 2026?

The corporate tax rate in Belarus in 2026 is 20%; 25% for banks and insurers, and for companies whose annual tax base exceeds BYN 25 million. See the Taxation section for reduced rates and other taxes.

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

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

Official registries and resources

The official websites of the regional executive committees and the Minsk City Executive Committee (Unified State Register of Legal Entities and Individual Entrepreneurs) and the Ministry for Taxes and Duties have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

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. Belarus taxes: profit tax, VAT and capital gains . GSL. Accessed November 2026.
2. Belarus introduces tax incentives (standard rate 20%, or 25% above BYN 25 million) . Orbitax. Accessed November 2026.
3. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/belarus/
Version: last updated 26 November 2026. Check the online version for later changes.

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