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Company formation in Belgium

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Company formation in Belgium



Flag



Coat of arms

Common form	SRL / BV (société à responsabilité limitée / besloten vennootschap) [1]
Registry	Crossroads Bank for Enterprises (KBO/BCE), via the notary [1]
Minimum capital	None, but founders must provide sufficient initial equity and a financial plan [1]
Directors	1 director [1]
Local director	Not required [1]
Corporate tax	25% (20% on the first €100,000 for qualifying SMEs) [2]
VAT / sales tax	21% [2]
Typical timeline	Usually 1–2 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Euro (EUR)

In short: To set up a company in Belgium, most founders form an SRL / BV, registered with the Crossroads Bank for Enterprises (KBO/BCE), via the notary. [1] Minimum capital: none, but founders must provide sufficient initial equity and a financial plan. Corporate tax: 25% (20% on the first €100,000 for qualifying SMEs). Registration: usually 1–2 weeks (as of November 2026).

Since the 2019 Code of Companies and Associations, the **SRL/BV** is Belgium's standard private company. It has no minimum capital, but the founders must provide sufficient equity and file a financial plan with the notary, who registers the company in the **Crossroads Bank for Enterprises**.

Business structures

Most founders in Belgium form an SRL / BV, registered with the Crossroads Bank for Enterprises (KBO/BCE), via the notary. [1] Other forms are listed below.

- **SRL / BV** – private limited company, the usual choice
- **SA / NV** – public limited company, €61,500 minimum capital
- **SC / CV** – cooperative company
- **Sole trader** – natural person registered in the KBO/BCE

Requirements

Minimum share capital in Belgium (2026): none, but founders must provide sufficient initial equity and a financial plan. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none, but founders must provide sufficient initial equity and a financial plan.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Belgium.
- Articles of association signed before a notary.
- Beneficial owners reported to the UBO register.

Registration process

Typical time to register a company in Belgium (2026): usually 1–2 weeks. [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 Crossroads Bank for Enterprises (KBO/BCE), via the notary.
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 FPS Finance.

Taxation

The corporate tax rate in Belgium in 2026 is 25% (20% on the first €100,000 for qualifying SMEs). [2] **Standard VAT or sales tax: 21%.** [2]

Tax	Rate and notes
Corporate income tax	25% (20% on the first €100,000 for qualifying SMEs)
VAT / indirect tax	21%
Withholding tax on dividends to non-resident companies	30%

Ongoing compliance

Annual compliance in Belgium: Belgian companies file annual accounts with the National Bank of Belgium, a corporate income tax return, and periodic VAT returns. [1]

Double tax treaties

Belgium 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
30%	30%	30%

Many exemptions and reduced rates apply, including under EU directives.

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 Belgium 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 Belgium?

Typical registration time in Belgium: usually 1–2 weeks (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 Belgium?

Minimum share capital in Belgium: none, but founders must provide sufficient initial equity and a financial plan (as of November 2026).

What is the corporate tax rate in Belgium in 2026?

The corporate tax rate in Belgium in 2026 is 25% (20% on the first €100,000 for qualifying SMEs). See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Belgium?

Belgium withholds 30% 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

- Crossroads Bank for Enterprises (KBO/BCE)

- FPS Finance

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.

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2. Official FPS Finance . Government of Belgium. Accessed November 2026.
3. Belgium: Corporate – Taxes on corporate income (reviewed 10 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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Source: https://companyformationwiki.com/company-formation/belgium/
Version: last updated 25 November 2026. Check the online version for later changes.

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