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Company formation in Bulgaria

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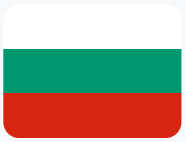

Flag



Coat of arms

Common form	OOD / EOOD (limited liability company) [1]
Registry	Commercial Register (Registry Agency) [1]
Minimum capital	Nominal (a few euros) [1]
Directors	1 manager [1]
Local director	Not required [1]
Corporate tax	10% [2]
VAT / sales tax	20% [2]
Typical timeline	Usually 3–7 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Euro (EUR), since 1 January 2026

In short: To set up a company in Bulgaria, most founders form an OOD / EOOD, registered with the Commercial Register (Registry Agency). [1] Minimum capital: nominal (a few euros). Corporate tax: 10%. Registration: usually 3–7 working days (as of November 2026).

Bulgaria's **OOD** (or **EOOD** with a single owner) is registered with the **Commercial Register** of the Registry Agency. Bulgaria has one of the EU's lowest corporate tax rates, 10%, and adopted the euro on 1 January 2026.

Business structures

Most founders in Bulgaria form an OOD / EOOD, registered with the Commercial Register (Registry Agency). [1] Other forms are listed below.

- **OOD / EOOD** – limited liability company with several owners or one owner
- **AD / EAD** – joint-stock company
- **Sole trader (ET)** – registered individual

Requirements

Minimum share capital in Bulgaria (2026): nominal (a few euros). Directors required: 1 manager. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: nominal (a few euros).
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in Bulgaria.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the beneficial owners register at the Commercial Register.

Registration process

Typical time to register a company in Bulgaria (2026): usually 3–7 working days. [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 Commercial Register (Registry Agency).
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 National Revenue Agency (NRA).

Taxation

The corporate tax rate in Bulgaria in 2026 is 10%. [2] Standard VAT or sales tax: 20%. [2]

Tax	Rate and notes
Corporate income tax	10%
VAT / indirect tax	20%
Withholding tax on dividends to non-resident companies	5%

Ongoing compliance

Annual compliance in Bulgaria: Companies publish annual financial statements in the Commercial Register and file an annual corporate tax return and monthly VAT returns with the NRA. [1]

Double tax treaties

Bulgaria 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%

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 Bulgaria 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 Bulgaria?

Typical registration time in Bulgaria: usually 3–7 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 Bulgaria?

Minimum share capital in Bulgaria: nominal (a few euros) (as of November 2026).

What is the corporate tax rate in Bulgaria in 2026?

The corporate tax rate in Bulgaria in 2026 is 10%. See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Bulgaria?

Bulgaria withholds 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 (Registry Agency)
- National Revenue Agency (NRA)

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 (Registry Agency) . Government of Bulgaria. Accessed November 2026.
2. Official National Revenue Agency (NRA) . Government of Bulgaria. Accessed November 2026.
3. Bulgaria: Corporate – Taxes on corporate income (reviewed 02 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. Bulgaria: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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