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Company formation in Croatia

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Flag



Coat of arms

Common form	d.o.o. (društvo s ograničenom odgovornošću) [1]
Registry	Court register (sudski registar) [1]
Minimum capital	€2,500 (j.d.o.o.: €1) [1]
Directors	1 member of the management board [1]
Local director	Not required [1]
Corporate tax	18% (10% for companies with revenue up to €1 million) [2]
VAT / sales tax	25% [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 Croatia, most founders form a d.o.o., registered with the court register (sudski registar). [1] Minimum capital: €2,500 (j.d.o.o.: €1). Corporate tax: 18% (10% for companies with revenue up to €1 million). Registration: usually 1–2 weeks (as of November 2026).

Most Croatian businesses use the **d.o.o.**, a limited liability company entered in the **court register**. A simplified variant, the **j.d.o.o.**, can be founded with €1. Companies with revenue up to €1 million pay corporate tax at 10%.

Business structures

Most founders in Croatia form a d.o.o., registered with the court register (sudski registar). [1] Other forms are listed below.

- **d.o.o.** – limited liability company, €2,500 capital
- **j.d.o.o.** – simplified limited liability company, from €1
- **d.d.** – joint-stock company
- **Obrt** – sole trader

Requirements

Minimum share capital in Croatia (2026): €2,500 (j.d.o.o.: €1). Directors required: 1 member of the management board. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: €2,500 (j.d.o.o.: €1).
- Directors: 1 member of the management board.
- Local residency: not required.
- A registered office address in Croatia.
- Articles of association signed before a notary.
- Beneficial owners reported to the Register of Beneficial Owners.

Registration process

Typical time to register a company in Croatia (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 Court register (sudski registar).
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 Tax Administration (Porezna uprava).

Taxation

The corporate tax rate in Croatia in 2026 is 18% (10% for companies with revenue up to €1 million). [2] Standard VAT or sales tax: 25%. [2]

Tax	Rate and notes
Corporate income tax	18% (10% for companies with revenue up to €1 million)
VAT / indirect tax	25%
Withholding tax on dividends to non-resident companies	10%

Ongoing compliance

Annual compliance in Croatia: Companies file annual financial statements with FINA, an annual corporate tax return, and VAT returns with the Tax Administration. [1]

Double tax treaties

Croatia 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
10%	15%	15%

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 Croatia 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 Croatia?

Typical registration time in Croatia: 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 Croatia?

Minimum share capital in Croatia: €2,500 (j.d.o.o.: €1) (as of November 2026).

What is the corporate tax rate in Croatia in 2026?

The corporate tax rate in Croatia in 2026 is 18% (10% for companies with revenue up to €1 million). See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Croatia?

Croatia withholds 10% 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

- Court register (sudski registar)
- Tax Administration (Porezna uprava)

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 Court register (sudski registar) . Government of Croatia. Accessed November 2026.
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