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Company formation in Denmark

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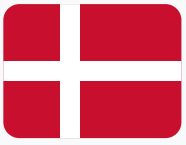

Flag



Coat of arms

Common form	ApS (anpartsselskab) [1]
Registry	Danish Business Authority (Erhvervsstyrelsen) [1]
Minimum capital	DKK 40,000 [1]
Directors	1 member of management [1]
Local director	Not required [1]
Corporate tax	22% [2]
VAT / sales tax	25% [2]
Typical timeline	Often the same day online [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Danish krone (DKK)

In short: To set up a company in Denmark, most founders form an ApS, registered with the Danish Business Authority (Erhvervsstyrelsen). [1] Minimum capital: DKK 40,000. Corporate tax: 22%. Registration: often the same day online (as of November 2026).

Denmark's private limited company, the **ApS**, is registered online through **virk.dk** with the Danish Business Authority, often on the same day. Online registration requires Danish MitID; foreign founders usually register through a representative.

Business structures

Most founders in Denmark form an ApS, registered with the Danish Business Authority (Erhvervsstyrelsen). [1] Other forms are listed below.

- **ApS** – private limited company, DKK 40,000 capital
- **A/S** – public limited company, DKK 400,000 capital
- **Enkeltmandsvirksomhed** – sole proprietorship

Requirements

Minimum share capital in Denmark (2026): DKK 40,000. Directors required: 1 member of management. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: DKK 40,000.
- Directors: 1 member of management.
- Local residency: not required.
- A registered office address in Denmark.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the register of beneficial owners in the CVR.

Registration process

Typical time to register a company in Denmark (2026): often the same day online. [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 Danish Business Authority (Erhvervsstyrelsen).
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 Danish Tax Agency (Skattestyrelsen).

Taxation

The corporate tax rate in Denmark in 2026 is 22%. [2] Standard VAT or sales tax: 25%. [2]

Tax	Rate and notes
Corporate income tax	22%
VAT / indirect tax	25%
Withholding tax on dividends to non-resident companies	27%

Ongoing compliance

Annual compliance in Denmark: Companies file an annual report with the Danish Business Authority and a corporate tax return with the Danish Tax Agency. [1]

Double tax treaties

Denmark 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
27%	22%	22%

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 Denmark 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 Denmark?

Typical registration time in Denmark: often the same day online (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 Denmark?

Minimum share capital in Denmark: DKK 40,000 (as of November 2026).

What is the corporate tax rate in Denmark in 2026?

The corporate tax rate in Denmark in 2026 is 22%. See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Denmark?

Denmark withholds 27% 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

- Danish Business Authority (Erhvervsstyrelsen)
- Danish Tax Agency (Skattestyrelsen)

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 Danish Business Authority (Erhvervsstyrelsen) . Government of Denmark. Accessed November 2026.
2. Official Danish Tax Agency (Skattestyrelsen) . Government of Denmark. Accessed November 2026.
3. Denmark: Corporate – Taxes on corporate income (reviewed 31 July 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. Denmark: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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