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Company formation in Egypt

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Flag



Coat of arms

Common form	LLC (limited liability company) [1]
Registry	General Authority for Investment and Free Zones (GAFI) [1]
Minimum capital	No meaningful minimum for most activities [1]
Directors	1 manager [1]
Local director	Requirements vary by activity; some sectors restrict foreign ownership [1]
Corporate tax	22.5% [2]
VAT / sales tax	14% [2]
Typical timeline	Usually 1–3 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Egyptian pound (EGP)

In short: To set up a company in Egypt, most founders form an LLC, registered with the General Authority for Investment and Free Zones (GAFI). [1] Minimum capital: no meaningful minimum for most activities. Corporate tax: 22.5%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 17 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the General Authority for Investment and Free Zones (GAFI) before filing.

Companies in **Egypt** are set up through the investor service centres of the **General Authority for Investment and Free Zones (GAFI)**. Corporate tax is 22.5%.

Business structures

Most founders in Egypt form an LLC, registered with the General Authority for Investment and Free Zones (GAFI). [1] Other forms are listed below.

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

Requirements

Minimum share capital in Egypt (2026): no meaningful minimum for most activities. Directors required: 1 manager. Local resident director: requirements vary by activity; some sectors restrict foreign ownership. [1]

- A company name that is available, checked with the registry.
- Share capital: no meaningful minimum for most activities.
- Directors: 1 manager.
- Local residency: requirements vary by activity; some sectors restrict foreign ownership.
- A registered office address in Egypt.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Egypt (2026): usually 1–3 weeks. [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 General Authority for Investment and Free Zones (GAFI).
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 Egyptian Tax Authority.

Taxation

The corporate tax rate in Egypt in 2026 is 22.5%. [2] Standard VAT or sales tax: 14%. [2]

Tax	Rate and notes
Corporate income tax	22.5%
VAT / indirect tax	14%
Withholding tax on dividends to non-resident companies	5 or 10%

Ongoing compliance

Annual compliance in Egypt: Companies file annual financial statements and tax returns with the Egyptian Tax Authority, and keep their details up to date with the General Authority for Investment and Free Zones. [1]

Double tax treaties

Egypt 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 or 10%	20%	20%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Egypt 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 Egypt?

Typical registration time in Egypt: usually 1–3 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 Egypt?

Minimum share capital in Egypt: no meaningful minimum for most activities (as of November 2026).

What is the corporate tax rate in Egypt in 2026?

The corporate tax rate in Egypt in 2026 is 22.5%. See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Egypt: requirements vary by activity; some sectors restrict foreign ownership.

What withholding tax applies to dividends paid from Egypt?

Egypt withholds 5 or 10% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- General Authority for Investment and Free Zones (GAFI)
- Egyptian Tax Authority

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 South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- 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 Egyptian Tax Authority . Government of Egypt. Accessed November 2026.
3. Egypt: Corporate – Taxes on corporate income (reviewed 17 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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7. Egypt: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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