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# Company formation in France

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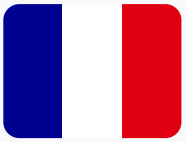

Flag




Emblem

| | |
|---|---|
| **Common form** | SAS (société par actions simplifiée) or SARL [1] |
| **Registry** | Single business formalities portal (guichet unique, INPI), then the RCS [1] |
| **Minimum capital** | €1 [1] |
| **Directors** | SAS: 1 president; SARL: 1 manager (gérant) [1] |
| **Local director** | Not required [1] |
| **Corporate tax** | 25% (15% on the first €42,500 for qualifying SMEs) [2] |
| **VAT / sales tax** | 20% [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 France, most founders form an SAS, registered with the single business formalities portal (guichet unique, INPI), then the RCS. [1] Minimum capital: €1. Corporate tax: 25% (15% on the first €42,500 for qualifying SMEs). Registration: usually 1–2 weeks (as of November 2026).

In France, most founders choose the flexible **SAS** or the more regulated **SARL**. All formalities go through the government's single online portal (**guichet unique**), which forwards the application to the trade and companies register (RCS).

## Business structures

**Most founders in France form an SAS, registered with the single business formalities portal (guichet unique, INPI), then the RCS.** [1] **Other forms are listed below.**

- **SAS / SASU** – simplified joint-stock company, very flexible articles
- **SARL / EURL** – limited liability company
- **SA** – public limited company, €37,000 capital
- **Micro-entreprise** – simplified sole trader regime

## Requirements

**Minimum share capital in France (2026): €1. Directors required: SAS: 1 president; SARL: 1 manager (gérant). Local resident director: not required.** [1]

- A company name that is available, checked with the registry.
- Share capital: €1.
- Directors: SAS: 1 president; SARL: 1 manager (gérant).
- Local residency: not required.
- A registered office address in France.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the register of beneficial owners (RBE).

## Registration process

**Typical time to register a company in France (2026): usually 1–2 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 Single business formalities portal (guichet unique, INPI), then the RCS.
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 Directorate General of Public Finances (DGFiP).

## Taxation

**The corporate tax rate in France in 2026 is 25% (15% on the first €42,500 for qualifying SMEs).** [2] **Standard VAT or sales tax: 20%.** [2]

| Tax | Rate and notes |
|---|---|
| Corporate income tax | 25% (15% on the first €42,500 for qualifying SMEs) |
| VAT / indirect tax | 20% |
| Withholding tax on dividends to non-resident companies | 25% |

## Ongoing compliance

**Annual compliance in France:** Companies file annual accounts with the commercial court registry, a corporate tax return, and VAT returns with the tax administration. [1]

## Double tax treaties

France 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 |
|---|---|---|
| 25% | 0% | 25% |

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 France 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 France?**

Typical registration time in France: 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 France?**

Minimum share capital in France: €1 (as of November 2026).

**What is the corporate tax rate in France in 2026?**

The corporate tax rate in France in 2026 is 25% (15% on the first €42,500 for qualifying SMEs). See the Taxation section for reduced rates and other taxes.

**Can a foreigner own 100% of a company in France?**

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

**What withholding tax applies to dividends paid from France?**

France withholds 25% 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

- Single business formalities portal (guichet unique, INPI), then the RCS
- Directorate General of Public Finances (DGFiP)

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 Single business formalities portal (guichet unique, INPI), then the RCS . Government of France. Accessed November 2026.
2. Official Directorate General of Public Finances (DGFiP) . Government of France. Accessed November 2026.
3. France: Corporate – Taxes on corporate income (reviewed 24 April 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. France: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.


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