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Company formation in Ireland

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Flag



Coat of arms

Common form	Private company limited by shares (LTD) [1]
Registry	Companies Registration Office (CRO) [1]
Minimum capital	None (one share is enough) [1]
Directors	1 director plus a separate company secretary [1]
Local director	1 EEA-resident director, or a €25,000 Section 137 bond [1]
Corporate tax	12.5% on trading income (25% non-trading) [4]
VAT / sales tax	23% [4]
Typical timeline	Usually within about a week online [1]
Tax treaties	78 treaties signed, 75 in effect [9]
Currency	Euro (EUR)

In short: To set up a company in Ireland, most founders form a private company limited by shares, registered with the Companies Registration Office (CRO). [1] Minimum capital: none (one share is enough). Corporate tax: 12.5% on trading income (25% non-trading). Registration: usually within about a week online (as of November 2026).

Ireland's **private company limited by shares** (**LTD**) is registered with the **Companies Registration Office**. Its 12.5% rate on trading profits, English-language legal system and EU membership make Ireland a common European base for international groups.

Business structures

Most founders in Ireland form a private company limited by shares, registered with the Companies Registration Office (CRO). [1] Other forms are listed below.

- **LTD** – private company limited by shares, the default choice
- **DAC** – designated activity company, with a stated objects clause
- **PLC** – public limited company
- **Sole trader and partnerships** – unincorporated forms

Requirements

Minimum share capital in Ireland (2026): none (one share is enough). Directors required: 1 director plus a separate company secretary. Local resident director: 1 EEA-resident director, or a €25,000 Section 137 bond. [1]

- A company constitution and a registered office in Ireland.
- At least one director aged 18 or over, and a company secretary who is not the sole director.
- At least one director resident in the European Economic Area, or a Section 137 bond worth €25,000, valid for two years.
- Evidence that the company will carry on an activity in Ireland.
- Beneficial owners entered in the Register of Beneficial Ownership (RBO).

Registration process

Typical time to register a company in Ireland (2026): usually within about a week online. [1] The usual steps are:

1. Reserve or check the company name.

2. Prepare the constitution and the Form A1 incorporation application.
3. Arrange an EEA-resident director or a Section 137 bond.
4. File with the CRO and receive the certificate of incorporation.
5. Register for corporation tax, VAT and payroll taxes with Revenue, and file RBO details.

Taxation

The corporate tax rate in Ireland in 2026 is 12.5% on trading income (25% non-trading). [4] **Standard VAT or sales tax: 23%.** [4]

Tax	Rate and notes
Corporation tax	12.5% on trading income; 25% on passive income such as rent and interest
Large groups	15% for groups within the global minimum tax rules (revenue of €750 million or more)
VAT	23% standard rate

Ongoing compliance

Annual compliance in Ireland: Companies file an annual return with financial statements at the CRO and a corporation tax return with Revenue, and must keep RBO details current. [1]

Double tax treaties

Ireland has 78 treaties signed, 75 in effect. 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-residents

Dividends	Interest	Royalties
25%	20%	20%

Irish domestic law exempts many dividends and interest payments to residents of EU and treaty countries when the right documents are provided, so the treaty rate is often not needed. Royalty withholding tax generally applies only to patent royalties.

Treaty rates on payments from Ireland

Maximum withholding tax Ireland charges on payments to a company resident in each country covered by this wiki. Where several rates are shown (for example 5/15%), the lower rate applies only if conditions are met, usually a minimum shareholding, a holding period or a qualifying recipient such as a bank or pension fund.

Recipient's country	Dividends	Interest	Royalties
Cyprus	0%	0%	0/5%
Estonia	5/15%	0/10%	0/5/10%
Georgia	0/5/10%	0%	0%
Germany	5/15%	0%	0%
Netherlands	0/15%	0%	0%
Poland	0/15%	0/10%	10%
Singapore	0%	0/5%	5%
Switzerland	0/15%	0%	0%
United Arab Emirates	0%	0%	0%
United Kingdom	5/15%	0%	0%
United States	5/15%	0%	0%

Rates from PwC Worldwide Tax Summaries (reviewed 11 August 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules; check the treaty text before relying on a rate.

Frequently asked questions

How long does it take to register a company in Ireland?

Typical registration time in Ireland: usually within about a week 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 Ireland?

Minimum share capital in Ireland: none (one share is enough) (as of November 2026).

What is the corporate tax rate in Ireland in 2026?

The corporate tax rate in Ireland in 2026 is 12.5% on trading income (25% non-trading). See the Taxation section for reduced rates and other taxes.

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

Yes. There is no nationality requirement for shareholders. Local director rule in Ireland: 1 EEA-resident director, or a €25,000 Section 137 bond.

How many tax treaties does Ireland have?

Ireland has 78 treaties signed, 75 in effect. It has a treaty with each of the other 11 countries whose treaty rates this wiki tabulates.

What withholding tax applies to dividends paid from Ireland?

Ireland withholds 25% on dividends under domestic law, often reduced by a tax treaty or the EU Parent-Subsidiary Directive. See the treaty table in the Double tax treaties section.

What if none of the directors lives in the EEA?

The company can take out a Section 137 bond instead, a surety bond worth €25,000 that is valid for two years.

Does every Irish company pay 12.5%?

No. 12.5% applies to trading income. Passive income such as rent and interest is taxed at 25%, and large groups within the global minimum tax rules pay at least 15%.

Official registries and resources

- Companies Registration Office (CRO)
- CORE online filing
- Register of Beneficial Ownership
- Revenue

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 the Netherlands
- 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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8. Step-by-step guide on setting up a company in Ireland (non-EU companies) . Nathan Trust. Accessed November 2026.
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