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Company formation in Kosovo

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Flag



Coat of arms

Common form	LLC (SH.P.K.) [1]
Registry	Kosovo Business Registration Agency (ARBK) [1]
Minimum capital	None [1]
Directors	1 manager [1]
Local director	Not required [1]
Corporate tax	10% [2]
VAT / sales tax	18% [2]
Typical timeline	Often 1–3 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Euro (EUR)

In short: To set up a company in Kosovo, most founders form an LLC, registered with the Kosovo Business Registration Agency (ARBK). [1] Minimum capital: none. Corporate tax: 10%. Registration: often 1–3 working days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 07 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the Kosovo Business Registration Agency (ARBK) before filing.

Kosovo uses the euro and taxes company profits at 10%. Companies are registered with the **Kosovo Business Registration Agency (ARBK)**, often within a few days and without minimum capital.

Business structures

Most founders in Kosovo form an LLC, registered with the Kosovo Business Registration Agency (ARBK). [1] Other forms are listed below.

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

Requirements

Minimum share capital in Kosovo (2026): none. Directors required: 1 manager. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in Kosovo.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Kosovo (2026): often 1–3 working days. [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 Kosovo Business Registration Agency (ARBK).
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 of Kosovo (ATK).

Taxation

The corporate tax rate in Kosovo in 2026 is 10%. [2] Standard VAT or sales tax: 18%. [2]

Tax	Rate and notes
Corporate income tax	10%
VAT / indirect tax	18%
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Kosovo: Companies file annual financial statements and tax returns with the Tax Administration of Kosovo (ATK), and keep their details up to date with the Kosovo Business Registration Agency. [1]

Double tax treaties

Kosovo 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
0%	10%	10%

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

Typical registration time in Kosovo: often 1–3 working days (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 Kosovo?

Minimum share capital in Kosovo: none (as of November 2026).

What is the corporate tax rate in Kosovo in 2026?

The corporate tax rate in Kosovo in 2026 is 10%. See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Kosovo: not required.

What withholding tax applies to dividends paid from Kosovo?

Kosovo charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Kosovo Business Registration Agency (ARBK)
- Tax Administration of Kosovo (ATK)

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 Kosovo Business Registration Agency (ARBK) . Government of Kosovo. Accessed November 2026.
2. Official Tax Administration of Kosovo (ATK) . Government of Kosovo. Accessed November 2026.
3. Kosovo: Corporate – Taxes on corporate income (reviewed 07 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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Version: last updated 25 November 2026. Check the online version for later changes.

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