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Company formation in Kyrgyzstan

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Company formation in Kyrgyzstan



Flag



Coat of arms

Common form	LLC (limited liability company, OsOO)
Registry	Ministry of Justice (state registration of legal entities)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	10%
VAT / sales tax	12% (reduced rates for some goods)
Typical timeline	Often 1–3 working days
Tax treaties	Domestic rates and treaty list [2]
Currency	Kyrgyzstani som (KGS)

In short: To set up a company in Kyrgyzstan, most founders form an LLC, registered with the Ministry of Justice (state registration of legal entities). Minimum capital: no statutory minimum. Corporate tax: 10%. Registration: often 1–3 working days (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Ministry of Justice (state registration of legal entities) before filing.

An LLC in **Kyrgyzstan** is registered with the **Ministry of Justice**, usually within a few days. Profit tax is 10% and VAT 12%, among the lowest rates in Central Asia.

Business structures

Most founders in Kyrgyzstan form an LLC, registered with the Ministry of Justice (state registration of legal entities). Other forms are listed below.

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

Requirements

Minimum share capital in Kyrgyzstan (2026): no statutory minimum. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Kyrgyzstan.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Kyrgyzstan (2026): often 1–3 working days. 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 Ministry of Justice (state registration of legal entities).

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 State Tax Service.

Taxation

The corporate tax rate in Kyrgyzstan in 2026 is 10%. Standard VAT or sales tax: 12% (reduced rates for some goods).

Tax	Rate and notes
Corporate income tax	10%
VAT / indirect tax	12% (reduced rates for some goods)
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in Kyrgyzstan: Companies file annual financial statements and tax returns with the State Tax Service, and keep their details up to date with the Ministry of Justice.

Double tax treaties

Kyrgyzstan has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the State Tax Service.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. 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 Kyrgyzstan?

Typical registration time in Kyrgyzstan: 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 Kyrgyzstan?

Minimum share capital in Kyrgyzstan: no statutory minimum (as of November 2026).

What is the corporate tax rate in Kyrgyzstan in 2026?

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

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

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

Official registries and resources

The official websites of the Ministry of Justice (state registration of legal entities) and the State Tax Service have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

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 Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India

- 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. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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