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Company formation in Liechtenstein

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Flag



Coat of arms

Common form	AG (Aktiengesellschaft) or GmbH
Registry	Commercial Register (Office of Justice)
Minimum capital	AG: CHF 50,000; GmbH: CHF 10,000
Directors	1 board member or managing director
Local director	At least one board member must be a qualified person resident in the EEA or Switzerland (Article 180a of the Persons and Companies Act)
Corporate tax	12.5%
VAT / sales tax	8.1% (Swiss VAT area)
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [5]
Currency	Swiss franc (CHF)

In short: To set up a company in Liechtenstein, most founders form an AG, registered with the Commercial Register (Office of Justice). Minimum capital: AG: CHF 50,000; GmbH: CHF 10,000. Corporate tax: 12.5%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 09 June 2026); company-law details summarise official guidance and can change. Confirm requirements with the Commercial Register (Office of Justice) before filing.

Liechtenstein, in a customs and currency union with Switzerland and a member of the EEA, taxes companies at a flat 12.5%. Most companies must have a locally qualified representative on the board under Article 180a of the Persons and Companies Act.

Business structures

Most founders in Liechtenstein form an AG, registered with the Commercial Register (Office of Justice). Other forms are listed below.

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

Requirements

Minimum share capital in Liechtenstein (2026): AG: CHF 50,000; GmbH: CHF 10,000. Directors required: 1 board member or managing director. Local resident director: at least one board member must be a qualified person resident in the EEA or Switzerland (Article 180a of the Persons and Companies Act).

- A company name that is available, checked with the registry.
- Share capital: AG: CHF 50,000; GmbH: CHF 10,000.
- Directors: 1 board member or managing director.
- Local residency: at least one board member must be a qualified person resident in the EEA or Switzerland (Article 180a of the Persons and Companies Act).
- A registered office address in Liechtenstein.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Liechtenstein (2026): usually 1–3 weeks. 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 Commercial Register (Office of Justice).
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 Fiscal Authority (Steuerverwaltung).

Taxation

The corporate tax rate in Liechtenstein in 2026 is 12.5%. Standard VAT or sales tax: 8.1% (Swiss VAT area).

Tax	Rate and notes
Corporate income tax	12.5%
VAT / indirect tax	8.1% (Swiss VAT area)
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Liechtenstein: Companies file annual financial statements and tax returns with the Fiscal Authority (Steuerverwaltung), and keep their details up to date with the Commercial Register.

Double tax treaties

Liechtenstein 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%	0%	0%

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

Typical registration time in Liechtenstein: 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 Liechtenstein?

Minimum share capital in Liechtenstein: AG: CHF 50,000; GmbH: CHF 10,000 (as of November 2026).

What is the corporate tax rate in Liechtenstein in 2026?

The corporate tax rate in Liechtenstein in 2026 is 12.5%. See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Liechtenstein: at least one board member must be a qualified person resident in the EEA or Switzerland (Article 180a of the Persons and Companies Act).

What withholding tax applies to dividends paid from Liechtenstein?

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

Official registries and resources

The official websites of the Commercial Register (Office of Justice) and the Fiscal Authority (Steuerverwaltung) 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 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. Liechtenstein: Corporate – Taxes on corporate income (reviewed 09 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
2. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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4. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Liechtenstein: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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