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Company formation in Montenegro

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Flag



Coat of arms

Common form	d.o.o. (limited liability company) [1]
Registry	Central Register of Business Entities (CRPS) [1]
Minimum capital	€1 [1]
Directors	1 executive director [1]
Local director	Not required [1]
Corporate tax	15% headline (progressive rates)
VAT / sales tax	21%
Typical timeline	Usually 3–5 working days [1]
Tax treaties	Domestic rates and treaty list [6]
Currency	Euro (EUR)

In short: To set up a company in Montenegro, most founders form a d.o.o., registered with the Central Register of Business Entities (CRPS). [1] Minimum capital: €1. Corporate tax: 15% headline (progressive rates). Registration: usually 3–5 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 Central Register of Business Entities (CRPS) before filing.

Montenegro uses the euro even though it is not in the EU. A **d.o.o.** is registered with the **Central Register of Business Entities (CRPS)** with a minimum capital of €1.

Business structures

Most founders in Montenegro form a d.o.o., registered with the Central Register of Business Entities (CRPS). [1] Other forms are listed below.

- **d.o.o.** – the usual company form for private businesses

Requirements

Minimum share capital in Montenegro (2026): €1. Directors required: 1 executive director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: €1.
- Directors: 1 executive director.
- Local residency: not required.
- A registered office address in Montenegro.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Montenegro (2026): usually 3–5 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 Central Register of Business Entities (CRPS).

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 Revenue and Customs Administration.

Taxation

The corporate tax rate in Montenegro in 2026 is 15% headline (progressive rates). Standard VAT or sales tax: 21%.

Tax	Rate and notes
Corporate income tax	15% headline (progressive rates)
VAT / indirect tax	21%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Montenegro: Companies file annual financial statements and tax returns with the Revenue and Customs Administration, and keep their details up to date with the Central Register of Business Entities. [1]

Double tax treaties

Montenegro 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
15%	15%	15%

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

Typical registration time in Montenegro: usually 3–5 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 Montenegro?

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

What is the corporate tax rate in Montenegro in 2026?

The corporate tax rate in Montenegro in 2026 is 15% headline (progressive rates). See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Montenegro?

Montenegro withholds 15% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Central Register of Business Entities (CRPS)

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 Central Register of Business Entities (CRPS) . Government of Montenegro. Accessed November 2026.
2. Montenegro: Corporate – Taxes on corporate income (reviewed 07 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Montenegro: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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