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Company formation in North Macedonia

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Coat of arms

Common form	DOO / DOOEL (limited liability company) [1]
Registry	Central Registry of the Republic of North Macedonia [1]
Minimum capital	€5,000 equivalent in denars [1]
Directors	1 manager [1]
Local director	Not required [1]
Corporate tax	10% [2]
VAT / sales tax	18% [2]
Typical timeline	Often within a few days through the one-stop shop [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Macedonian denar (MKD)

In short: To set up a company in North Macedonia, most founders form a DOO / DOOEL, registered with the Central Registry of the Republic of North Macedonia. [1] Minimum capital: €5,000 equivalent in denars. Corporate tax: 10%. Registration: often within a few days through the one-stop shop (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 23 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the Central Registry of the Republic of North Macedonia before filing.

North Macedonia taxes company profits at 10%, among the lowest rates in Europe. Companies are registered through the one-stop-shop system of the **Central Registry**.

Business structures

Most founders in North Macedonia form a DOO / DOOEL, registered with the Central Registry of the Republic of North Macedonia. [1] Other forms are listed below.

- **DOO / DOOEL** – the usual company form for private businesses

Requirements

Minimum share capital in North Macedonia (2026): €5,000 equivalent in denars. Directors required: 1 manager. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: €5,000 equivalent in denars.
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in North Macedonia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in North Macedonia (2026): often within a few days through the one-stop shop. [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 Registry of the Republic of North Macedonia.

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 Public Revenue Office (UJP).

Taxation

The corporate tax rate in North Macedonia 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	10%

Ongoing compliance

Annual compliance in North Macedonia: Companies file annual financial statements and tax returns with the Public Revenue Office (UJP), and keep their details up to date with the Central Registry of the Republic of North Macedonia. [1]

Double tax treaties

North Macedonia 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
10%	10%	10%

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

Typical registration time in North Macedonia: often within a few days through the one-stop shop (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 North Macedonia?

Minimum share capital in North Macedonia: €5,000 equivalent in denars (as of November 2026).

What is the corporate tax rate in North Macedonia in 2026?

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

Can a foreigner own 100% of a company in North Macedonia?

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

What withholding tax applies to dividends paid from North Macedonia?

North Macedonia withholds 10% 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 Registry of the Republic of North Macedonia
- Public Revenue Office (UJP)

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.

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2. Official Public Revenue Office (UJP) . Government of North Macedonia. Accessed November 2026.
3. North Macedonia: Corporate – Taxes on corporate income (reviewed 23 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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