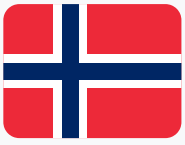
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Company formation in Norway

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Company formation in Norway



Flag



Coat of arms

Common form	AS (aksjeselskap) [1]
Registry	Brønnøysund Register Centre [1]
Minimum capital	NOK 30,000 [1]
Directors	Board of at least 1 member; a general manager if the board has fewer than 3 [1]
Local director	The general manager and at least half of the board must live in the EEA, unless an exemption is granted [1]
Corporate tax	22% [2]
VAT / sales tax	25% [2]
Typical timeline	Usually 1–2 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Norwegian krone (NOK)

In short: To set up a company in Norway, most founders form an AS, registered with the Brønnøysund Register Centre. [1] Minimum capital: NOK 30,000. Corporate tax: 22%. Registration: usually 1–2 weeks (as of November 2026).

Norway's private limited company, the **AS**, is registered with the **Brønnøysund Register Centre**. Norway is not in the EU but is part of the EEA; the general manager and at least half of the board must live in the EEA.

Business structures

Most founders in Norway form an AS, registered with the Brønnøysund Register Centre. [1] **Other forms are listed below.**

- **AS** – private limited company, NOK 30,000 capital
- **ASA** – public limited company
- **ENK** – sole proprietorship
- **NUF** – Norwegian branch of a foreign company

Requirements

Minimum share capital in Norway (2026): NOK 30,000. Directors required: board of at least 1 member; a general manager if the board has fewer than 3. Local resident director: the general manager and at least half of the board must live in the EEA, unless an exemption is granted. [1]

- A company name that is available, checked with the registry.
- Share capital: NOK 30,000.
- Directors: board of at least 1 member; a general manager if the board has fewer than 3.
- Local residency: the general manager and at least half of the board must live in the EEA, unless an exemption is granted.
- A registered office address in Norway.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the register of beneficial owners.

Registration process

Typical time to register a company in Norway (2026): usually 1–2 weeks. [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 Brønnøysund Register Centre.
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 Norwegian Tax Administration (Skatteetaten).

Taxation

The corporate tax rate in Norway in 2026 is 22%. [2] Standard VAT or sales tax: 25%. [2]

Tax	Rate and notes
Corporate income tax	22%
VAT / indirect tax	25%
Withholding tax on dividends to non-resident companies	25%

Ongoing compliance

Annual compliance in Norway: Companies file annual accounts with the Register of Company Accounts in Brønnøysund and a tax return with the Norwegian Tax Administration. [1]

Double tax treaties

Norway 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
25%	0 or 15%	0 or 15%

Dividends to genuine EEA companies can be exempt. The 15% on interest and royalties applies only to related parties in low-tax jurisdictions.

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

Typical registration time in Norway: usually 1–2 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 Norway?

Minimum share capital in Norway: NOK 30,000 (as of November 2026).

What is the corporate tax rate in Norway in 2026?

The corporate tax rate in Norway in 2026 is 22%. See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Norway: the general manager and at least half of the board must live in the EEA, unless an exemption is granted.

What withholding tax applies to dividends paid from Norway?

Norway withholds 25% 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

- Brønnøysund Register Centre
- Norwegian Tax Administration (Skatteetaten)

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 Brønnøysund Register Centre . Government of Norway. Accessed November 2026.
2. Official Norwegian Tax Administration (Skatteetaten) . Government of Norway. Accessed November 2026.
3. Norway: Corporate – Taxes on corporate income (reviewed 25 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. Norway: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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