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Company formation in Russia

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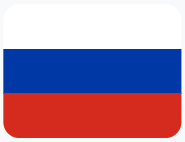

Flag



Coat of arms

Common form	OOO (obshchestvo s ogranichennoy otvetstvennostyu, limited liability company) [1]
Registry	Federal Tax Service (Unified State Register of Legal Entities) [1]
Minimum capital	RUB 10,000 [1]
Directors	1 general director [1]
Local director	Not required by company law, but residence and migration rules apply to foreign directors [1]
Corporate tax	25% from 1 January 2025 (previously 20%) [2]
VAT / sales tax	22% from 1 January 2026 (10% reduced rate) [2]
Typical timeline	Usually 3 working days after filing [1]
Tax treaties	Domestic rates and treaty list [5]
Currency	Russian rouble (RUB)

In short: To set up a company in Russia, most founders form an OOO, registered with the Federal Tax Service (Unified State Register of Legal Entities). [1] Minimum capital: RUB 10,000. Corporate tax: 25% from 1 January 2025 (previously 20%). Registration: usually 3 working days after filing (as of November 2026).

Sanctions warning. Russia is subject to extensive sanctions imposed by the European Union, the United Kingdom, the United States and other countries, and to Russian counter-measures that restrict transactions with investors from countries Russia lists as "unfriendly". Forming, owning or financing a company there, moving money, or supplying goods and services can be prohibited or need a licence, and the rules apply to you based on your nationality, residence and the banks you use. Get legal advice in your own jurisdiction before taking any step.

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Federal Tax Service (Unified State Register of Legal Entities) before filing.

In **Russia**, companies are registered by the **Federal Tax Service**, which keeps the Unified State Register of Legal Entities. The profit tax rate rose from 20% to 25% in 2025, and the standard VAT rate from 20% to 22% in 2026.

Business structures

Most founders in Russia form an OOO, registered with the Federal Tax Service (Unified State Register of Legal Entities). [1] **Other forms are listed below.**

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

Requirements

Minimum share capital in Russia (2026): RUB 10,000. Directors required: 1 general director. Local resident director: not required by company law, but residence and migration rules apply to foreign directors. [1]

- A company name that is available, checked with the registry.
- Share capital: RUB 10,000.
- Directors: 1 general director.
- Local residency: not required by company law, but residence and migration rules apply to foreign directors.
- A registered office address in Russia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Russia (2026): usually 3 working days after filing. [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 Federal Tax Service (Unified State Register 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 Federal Tax Service.

Taxation

The corporate tax rate in Russia in 2026 is 25% from 1 January 2025 (previously 20%). [2]
Standard VAT or sales tax: 22% from 1 January 2026 (10% reduced rate). [2]

Tax	Rate and notes
Corporate income tax	25% from 1 January 2025 (previously 20%)
VAT / indirect tax	22% from 1 January 2026 (10% reduced rate)
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Russia: Companies file annual financial statements and tax returns with the Federal Tax Service, and keep their details up to date with the Federal Tax Service. [1]

Double tax treaties

Russia has a large treaty network, but it suspended many treaty provisions with countries on its "unfriendly" list in 2023, and several of those countries have suspended or terminated their treaties with Russia.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
15%	20%	20%

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 Russia?

Typical registration time in Russia: usually 3 working days after filing (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 Russia?

Minimum share capital in Russia: RUB 10,000 (as of November 2026).

What is the corporate tax rate in Russia in 2026?

The corporate tax rate in Russia in 2026 is 25% from 1 January 2025 (previously 20%). See the Taxation section for reduced rates and other taxes.

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

Russian company law allows 100% foreign ownership, but Russian counter-measures require government approval for many transactions involving investors from countries on Russia's "unfriendly" list, and foreign sanctions may prohibit the investment altogether. Local director rule in Russia: not required by company law, but residence and migration rules apply to foreign directors.

What withholding tax applies to dividends paid from Russia?

Russia 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

- Federal Tax Service (Unified State Register of Legal Entities)
- Federal Tax Service

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 Federal Tax Service (Unified State Register of Legal Entities) . Government of Russia. Accessed November 2026.
2. Official Federal Tax Service . Government of Russia. Accessed November 2026.
3. Tax Messenger: tax reform (corporate profit tax rate rises to 25%) . B1 (Russia). Accessed November 2026.
4. Russia: VAT/GST rates (22% from 1 January 2026, Federal Law No. 425-FZ) . Baker McKenzie. Accessed November 2026.
5. Russia: transfer pricing and tax profile (withholding rates) . TPcases. Accessed November 2026.

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