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Company formation in Serbia

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Company formation in Serbia



Flag



Coat of arms

Common form	d.o.o. (društvo s ograničenom odgovornošću) [1]
Registry	Serbian Business Registers Agency (APR) [1]
Minimum capital	RSD 100 [1]
Directors	1 director [1]
Local director	Not required [1]
Corporate tax	15% [2]
VAT / sales tax	20% [2]
Typical timeline	Usually about 5 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Serbian dinar (RSD)

In short: To set up a company in Serbia, most founders form a d.o.o., registered with the Serbian Business Registers Agency (APR). [1] Minimum capital: RSD 100. Corporate tax: 15%. Registration: usually about 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 Serbian Business Registers Agency (APR) before filing.

A Serbian **d.o.o.** is registered with the **Business Registers Agency (APR)**, which also assigns its tax number. The minimum capital is RSD 100 and corporate tax is 15%.

Business structures

Most founders in Serbia form a d.o.o., registered with the Serbian Business Registers Agency (APR). [1] Other forms are listed below.

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

Requirements

Minimum share capital in Serbia (2026): RSD 100. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: RSD 100.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Serbia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Serbia (2026): usually about 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 Serbian Business Registers Agency (APR).

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 Tax Administration (Poreska uprava).

Taxation

The corporate tax rate in Serbia in 2026 is 15%. [2] Standard VAT or sales tax: 20%. [2]

Tax	Rate and notes
Corporate income tax	15%
VAT / indirect tax	20%
Withholding tax on dividends to non-resident companies	20%

Ongoing compliance

Annual compliance in Serbia: Companies file annual financial statements and tax returns with the Tax Administration (Poreska uprava), and keep their details up to date with the Serbian Business Registers Agency. [1]

Double tax treaties

Serbia 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
20%	20%	20%

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

Typical registration time in Serbia: usually about 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 Serbia?

Minimum share capital in Serbia: RSD 100 (as of November 2026).

What is the corporate tax rate in Serbia in 2026?

The corporate tax rate in Serbia in 2026 is 15%. See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Serbia?

Serbia withholds 20% 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

- Serbian Business Registers Agency (APR)
- Tax Administration (Poreska uprava)

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 Serbian Business Registers Agency (APR) . Government of Serbia. Accessed November 2026.
2. Official Tax Administration (Poreska uprava) . Government of Serbia. Accessed November 2026.
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Source: https://companyformationwiki.com/company-formation/serbia/
Version: last updated 25 November 2026. Check the online version for later changes.

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