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Company formation in Ukraine

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Flag



Coat of arms

Common form	LLC (TOV, товариство з обмеженою відповідальністю) [1]
Registry	Unified State Register of Legal Entities (via a state registrar or the Diia portal) [1]
Minimum capital	None [1]
Directors	1 director [1]
Local director	Not required [1]
Corporate tax	18% (25% for financial institutions; 50% for banks in 2026) [2]
VAT / sales tax	20% [2]
Typical timeline	Often 1–3 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Ukrainian hryvnia (UAH)

In short: To set up a company in Ukraine, most founders form an LLC, registered with the Unified State Register of Legal Entities (via a state registrar or the Diia portal). [1] Minimum capital: none. Corporate tax: 18% (25% for financial institutions; 50% for banks in 2026). Registration: often 1–3 working days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 30 June 2026); company-law details summarise official guidance and can change. Confirm requirements with the Unified State Register of Legal Entities (via a state registrar or the Diia portal) before filing.

A Ukrainian **LLC (TOV)** can be registered online through the **Diia** portal or by a state registrar. Martial law, in force since 2022, affects some procedures, currency controls and payments abroad.

Business structures

Most founders in Ukraine form an LLC, registered with the Unified State Register of Legal Entities (via a state registrar or the Diia portal). [1] Other forms are listed below.

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

Requirements

Minimum share capital in Ukraine (2026): none. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Ukraine.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Ukraine (2026): often 1–3 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 Unified State Register of Legal Entities (via a state registrar or the Diia portal).
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 State Tax Service.

Taxation

The corporate tax rate in Ukraine in 2026 is 18% (25% for financial institutions; 50% for banks in 2026). [2] **Standard VAT or sales tax: 20%.** [2]

Tax	Rate and notes
Corporate income tax	18% (25% for financial institutions; 50% for banks in 2026)
VAT / indirect tax	20%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Ukraine: Companies file annual financial statements and tax returns with the State Tax Service, and keep their details up to date with the Unified State Register of Legal Entities. [1]

Double tax treaties

Ukraine 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 Ukraine 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 Ukraine?

Typical registration time in Ukraine: often 1–3 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 Ukraine?

Minimum share capital in Ukraine: none (as of November 2026).

What is the corporate tax rate in Ukraine in 2026?

The corporate tax rate in Ukraine in 2026 is 18% (25% for financial institutions; 50% for banks in 2026). See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Ukraine?

Ukraine 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

- Unified State Register of Legal Entities (via a state registrar or the Diia portal)
- State 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 Unified State Register of Legal Entities (via a state registrar or the Diia portal) . Government of Ukraine. Accessed November 2026.
2. Official State Tax Service . Government of Ukraine. Accessed November 2026.
3. Ukraine: Corporate – Taxes on corporate income (reviewed 30 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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Source: https://companyformationwiki.com/company-formation/ukraine/
Version: last updated 25 November 2026. Check the online version for later changes.

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