CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Estonia vs Georgia: company formation compared

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 25 November 2026

In short: Estonia: OÜ, corporate tax 0% / 22%, registration often within one working day online. Georgia: LLC, corporate tax 0% / 15%, registration usually 1 business day. Estonia and Georgia have a double tax treaty. Figures as of November 2026.

This page compares the standard private company in Estonia and Georgia. Each figure links to the official source; the full rules, step-by-step registration and FAQs are in the Company formation in Estonia and Company formation in Georgia guides.

Side by side

	Estonia	Georgia
Common form	OÜ (osaühing, private limited company)	LLC (შპს, shezghuduli pasukhismgeblobis sazogadoeba)
Registry	Commercial Register (via the Company Registration Portal) [1]	National Agency of Public Registry (NAPR) [3]
Minimum capital	€0.01	None
Directors	1 management board member	1 director
Local director	Not required; a local contact person and address are	Not required; a Georgian legal address is
Corporate tax	0% on retained profit; 22% on distributions [2]	0% on retained profit; 15% on distributions [4]
VAT / sales tax	24%	18%
Typical timeline	Often within one working day online	Usually 1 business day
Tax treaties	60 treaties [5]	58 treaties [6]

	Estonia	Georgia
Currency	Euro (EUR)	Georgian lari (GEL)

Tax treaty between Estonia and Georgia

A double tax treaty caps the withholding tax one country may charge on payments to a company resident in the other. Where two rates are shown (for example 5/15), the lower rate applies only if conditions are met, usually a minimum shareholding.

Payment	Dividends	Interest	Royalties
From Estonia to Georgia [5]	0%	0%	10%
From Georgia to Estonia [6]	0%	0%	0%

Estonia withholds at most 0% on dividends, 0% on interest and 10% on royalties paid to a company resident in Georgia. Georgia withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Estonia.

Treaty benefits require proof of tax residence and are subject to anti-abuse rules. See corporate tax residence and permanent establishment.

Frequently asked questions

Is there a double tax treaty between Estonia and Georgia?

Yes. Estonia withholds at most 0% on dividends, 0% on interest and 10% on royalties paid to a company resident in Georgia. Georgia withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Estonia. Rates from PwC Worldwide Tax Summaries (reviewed 29 May 2026 and 2 September 2026).

What is the corporate tax rate in Estonia and Georgia?

Estonia: 0% on retained profit; 22% on distributions. Georgia: 0% on retained profit; 15% on distributions. The effective burden also depends on reliefs, the type of income and when profit is distributed.

How long does it take to register a company in Estonia compared with Georgia?

Estonia: often within one working day online. Georgia: usually 1 business day. Opening a bank account and tax registrations often take longer than registration itself.

What is the minimum share capital in Estonia and Georgia?

Estonia: €0.01. Georgia: none.

Do I need a local director in Estonia or Georgia?

Estonia: not required; a local contact person and address are. Georgia: not required; a Georgian legal address is.

See also

- Company formation in Estonia
- Company formation in Georgia
- Cyprus vs Estonia: company formation compared
- Poland vs Estonia: company formation compared
- UAE vs Georgia: company formation compared
- Comparison of all 222 countries

References

1. Official Commercial Register (via the Company Registration Portal) . Estonia. Accessed November 2026.
2. Official Tax authority of Estonia . Estonia. Accessed November 2026.
3. Official National Agency of Public Registry (NAPR) . Georgia. Accessed November 2026.
4. Official Tax authority of Georgia . Georgia. Accessed November 2026.
5. Estonia: Corporate – Withholding taxes (reviewed 29 May 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Georgia: Corporate – Withholding taxes (reviewed 2 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.

General information, not legal or tax advice. Figures as of November 2026; confirm with the official registry, the tax authority or a qualified adviser before filing.

Source: https://companyformationwiki.com/compare/estonia-vs-georgia/
Version: last updated 25 November 2026. Check the online version for later changes.

© 2026 CompanyFormationWiki. CompanyFormationWiki is a free encyclopedia of company formation, business structures and international tax across 222 jurisdictions. General information, not legal or tax advice. Confirm with the official registry, the tax authority or a qualified adviser before acting.