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UK vs Ireland: company formation compared

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In short: The United Kingdom: private company limited by shares, corporate tax 19–25%, registration often within 24 hours online. Ireland: private company limited by shares, corporate tax 12.5%, registration usually within about a week online. The United Kingdom and Ireland have a double tax treaty. Figures as of November 2026.

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

Side by side

	United Kingdom	Ireland
Common form	Private company limited by shares (Ltd)	Private company limited by shares (LTD)
Registry	Companies House [1]	Companies Registration Office (CRO) [3]
Minimum capital	None (one share is enough, often £1)	None (one share is enough)
Directors	1 (a natural person aged 16 or over)	1 director plus a separate company secretary
Local director	Not required	1 EEA-resident director, or a €25,000 Section 137 bond
Corporate tax	19% (profits up to £50,000) to 25% (over £250,000) [2]	12.5% on trading income (25% non-trading) [4]
VAT / sales tax	20%	23%
Typical timeline	Often within 24 hours online	Usually within about a week online
Tax treaties	about 130 treaties [5]	78 treaties signed, 75 in effect [6]

	United Kingdom	Ireland
Currency	Pound sterling (GBP)	Euro (EUR)

Tax treaty between the United Kingdom and Ireland

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 United Kingdom to Ireland [5]	0%	0%	0%
From Ireland to United Kingdom [6]	5/15%	0%	0%

The United Kingdom withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Ireland. Ireland withholds at most 5% or 15% (depending on conditions) on dividends, 0% on interest and 0% on royalties paid to a company resident in the United Kingdom.

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 the United Kingdom and Ireland?

Yes. The United Kingdom withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Ireland. Ireland withholds at most 5% or 15% (depending on conditions) on dividends, 0% on interest and 0% on royalties paid to a company resident in the United Kingdom. Rates from PwC Worldwide Tax Summaries (reviewed 23 July 2026 and 11 August 2026).

What is the corporate tax rate in the United Kingdom and Ireland?

The United Kingdom: 19% (profits up to £50,000) to 25% (over £250,000). Ireland: 12.5% on trading income (25% non-trading). 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 the United Kingdom compared with Ireland?

The United Kingdom: often within 24 hours online. Ireland: usually within about a week online. Opening a bank account and tax registrations often take longer than registration itself.

What is the minimum share capital in the United Kingdom and Ireland?

The United Kingdom: none (one share is enough, often £1). Ireland: none (one share is enough).

Do I need a local director in the United Kingdom or Ireland?

The United Kingdom: not required. Ireland: 1 EEA-resident director, or a €25,000 Section 137 bond.

See also

- Company formation in the United Kingdom
- Company formation in Ireland
- UK vs US: company formation compared
- UK vs Netherlands: company formation compared
- Ireland vs Netherlands: company formation compared
- Cyprus vs Ireland: company formation compared
- UAE vs UK: company formation compared
- Comparison of all 222 countries

References

1. Official Companies House . United Kingdom. Accessed November 2026.

2. Official Tax authority of the United Kingdom . United Kingdom. Accessed November 2026.
3. Official Companies Registration Office (CRO) . Ireland. Accessed November 2026.
4. Official Tax authority of Ireland . Ireland. Accessed November 2026.
5. United Kingdom: Corporate – Withholding taxes (reviewed 23 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Ireland: Corporate – Withholding taxes (reviewed 11 August 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.

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