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Dormant company

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In short: A dormant company is registered but not trading and has no significant accounting transactions. In the UK it must still file a confirmation statement and simplified dormant accounts each year, but it may not need to file a corporation tax return if HMRC agrees it is dormant.

Founders sometimes keep a company dormant to protect a name or before starting operations. Paying the company registration fee or for shares on formation does not usually stop a company being dormant. Dormant companies abroad still owe annual registry fees, registered office or agent fees and, in some countries, minimum taxes; if a company will not be used, closing it (striking off or liquidation) can be cheaper than keeping it.

See also

- Financial year
- Statutory registers

References

1. Dormant companies and associations . GOV.UK. Accessed November 2026.

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