NORTH MACEDONIA

LIMITED LIABILITY COMPANY (DOO)
CLIENT GUIDE 2026

Company formation, taxation
and annual compliance

Professional company formation
and ongoing corporate administration

BRIS GR LIMITED

66 Paul Street, London EC2A 4NA, United Kingdom

Company No. 08404265

general.info@bris-group.com | +44 207 206 2487 | +44 775 479 5814 | bris-group.com

North Macedonia DOO at a Glance

The Drushtvo so ogranichena odgovornost (DOO) is North Macedonia's standard limited liability company and the most common form for domestic and foreign investors. The Company Law permits foreign individuals and companies to establish privately owned companies, and the Central Registry operates a one-stop registration system.

Topic	Current legal / practical position
Founders	One or more founders, up to 50 shareholders for a standard LLC. Founders may be domestic or foreign individuals or legal entities.
Foreign ownership	Foreign investors are granted the same rights and privileges as domestic companies and may establish self-owned private companies, subject to regulated-sector approvals.
Manager	The company appoints an authorised representative / manager. The registration documents include the manager's identity and representation details.
Registered office	A headquarters / registered office in North Macedonia is required.
Minimum capital	EUR 5,000 for a standard limited liability company. Official investment guidance states that capital may be expressed in money or equipment.
Simplified LLC	A PDOO (simplified LLC) may have up to three natural-person founders, one of whom is manager, with minimum capital of EUR 1 in denar counter-value.
Corporate income tax	General profit-tax rate: 10%. Special small/micro-company regimes can produce 0% profit tax or a 1% tax on total income where statutory revenue conditions are met.
VAT	Standard VAT rate: 18%; preferential rates include 10% and 5% for specified supplies.

Key Benefits for International Clients

- 100% foreign-owned private companies are permitted for ordinary activities, subject to licensing where required.
- Low general corporate profit-tax rate of 10%.
- Small and micro trade companies with total annual income up to MKD 3,000,000 are exempt from profit tax under the current official regime.
- Companies with total annual income from MKD 3,000,001 to MKD 6,000,000 may elect a 1% tax on total income instead of the ordinary 10% profit tax.
- Tax exemption is available for qualifying reinvested profit invested in tangible and intangible assets used to expand the business.
- Qualifying companies operating in a Technological Industrial Development Zone can receive profit-tax exemption as state aid, subject to the zone law and approval conditions.

Important 2026 Tax Position

North Macedonia has genuine 0% routes - but only where statutory conditions are met

An ordinary DOO is generally taxed at 10%. However, the Ministry of Finance expressly confirms that qualifying small and micro trade companies with total income up to MKD 3 million are exempt from profit tax. Separate profit-tax exemption can apply to qualifying TIDZ operators. These are genuine statutory exemptions, not a blanket foreign-source or non-resident-owner regime.

Ownership, Capital & Taxation

Topic	Current legal / practical position
Standard DOO	One or more shareholders, maximum 50; minimum capital EUR 5,000.
PDOO simplified LLC	Maximum three founders, all natural persons, one acting as manager; minimum basic capital EUR 1 in denar equivalent.
Foreign shareholders	Foreign individuals and companies may establish and own companies on the same general basis as domestic investors.
Manager / representative	The authorised representative is recorded on registration; regulated activities may require additional approvals.
Registration	Central Registry one-stop-shop registration includes company registration and provision of a tax identification number.
Banking	Official investment guidance lists company-register certificate, tax number and notarised manager signature among documents for opening a local commercial bank account.

Profit Tax - General Rate 10%

The Ministry of Finance and Public Revenue Office confirm a general profit-tax rate of 10%. The tax base is based on accounting profit adjusted for non-deductible expenses and other statutory tax adjustments. The standard regime therefore remains a low-rate corporate-tax system rather than a general offshore exemption.

Small / micro companies: genuine 0% or 1% regime

Trade companies classified as small and micro traders are exempt from profit tax where total annual income is up to MKD 3,000,000. Where total annual income is MKD 3,000,001-6,000,000, the company may choose a simplified model and pay 1% of total income instead of the 10% profit tax. Classification and statutory eligibility must be confirmed each year.

Reinvested Profit Exemption

The Ministry of Finance confirms a profit-tax exemption for reinvested profit used for investments in tangible assets such as real estate, facilities and equipment, and intangible assets such as computer software and patents, where the investment is aimed at expanding the taxpayer's business activity. Detailed qualifying and clawback conditions should be reviewed before relying on the exemption.

Technological Industrial Development Zones

A taxpayer operating within a Technological Industrial Development Zone may benefit from profit-tax exemption as state aid under the conditions and procedures of the TIDZ legislation. This can produce a genuine 0% corporate-tax outcome for qualifying zone activity, but it is an approved incentive regime rather than an automatic benefit for every foreign-owned DOO.

VAT - 18%

The Public Revenue Office confirms a standard VAT rate of 18%, with preferential rates of 10% and 5% for specified goods and services. Cross-border supplies, exports, imports and services require transaction-specific VAT analysis.

Formation Process & Documents Required

1. Choose standard DOO or eligible PDOO 2. Confirm company name, activity and registered office 3. Founder / manager / ownership KYC 4. Prepare articles / memorandum and capital arrangements 5. Obtain required electronic certificate for e-registration where used 6. File with the Central Registry one-stop-shop 7. Receive tax identification 8. Open bank account 9. Complete VAT, employment, social-security, licensing and sector registrations where applicable

Official Invest North Macedonia guidance states that the incorporation documents include the company name, main activity, headquarters, bank, owner details, authorised manager, initial capital and provisions governing members' obligations and profit distribution. Foreign corporate founders provide a recent home-country registry status / establishment document, while regulated activities such as banking, insurance, pharmaceuticals and education require additional approvals.

Official Capital & Registration Costs

The officially verified minimum capital is EUR 5,000 for a standard foreign-investment LLC and EUR 1 for an eligible simplified PDOO. Official investment guidance describes the one-stop-shop as reducing administrative barriers and start-up costs, but a single current universal 2026 government fee for every DOO was not reliably established from the official sources reviewed. This guide therefore does not invent one. BRIS professional and third-party fees are quoted separately.

Documents Required from the Client

- Passport / ID for individual founders and manager(s).
- Recent proof of residential address.
- For corporate founders: recent Trade Register status / incorporation document, constitutional documents and authorised representative details.
- Complete ownership and controlling-person information for KYC / beneficial-owner purposes.
- Proposed company name, North Macedonian headquarters and detailed business activity.
- Capital amount and whether contributed in money or eligible equipment.
- Management and signing arrangements.
- Expected countries, customers, suppliers, turnover and transaction profile.
- Source-of-funds / source-of-wealth evidence and certified translations / legalisation where required.

Accounting, Annual Accounts & Audit

A DOO must maintain accounting records and prepare annual accounts under North Macedonian company, accounting and tax rules. The Central Registry receives annual-account data and maintains the relevant registers. Corporate tax, VAT, payroll and other filings are made to the competent authorities according to the taxpayer's obligations.

Audit is not automatic for every DOO

Whether statutory audit is required depends on the company's legal classification, size, activity, public-interest status and the current audit legislation. The audit position should be checked for the specific company and financial year rather than assumed from the DOO legal form alone.

Annual Compliance Checklist

- Maintain registered office and current Central Registry details.
- Maintain shareholders, manager and beneficial-ownership / control information.
- Keep statutory accounting records and supporting documentation.
- Prepare and submit annual accounts / required reports.
- File profit-tax returns and apply the correct 10%, 0% or 1% regime only where eligible.
- File VAT, payroll and withholding returns where applicable.
- Review reinvested-profit exemption documentation before claiming relief.
- Maintain TIDZ incentive conditions if operating under an approved zone regime.
- Review treaty and withholding-tax treatment before cross-border payments.

International Business & Tax Planning

North Macedonia combines a low 10% general profit-tax rate with unusually useful statutory reliefs for qualifying small businesses, reinvested profit and approved Technological Industrial Development Zone operators. These benefits can produce genuine 0% or very low taxation, but eligibility depends on the company's revenue, activity, investments and incentive status - not merely on foreign ownership or foreign customers.

The strongest legitimate 0% opportunities

1) Small / micro trade companies with total income up to MKD 3 million: official Ministry of Finance guidance states they are exempt from profit tax. 2) Qualifying TIDZ taxpayers: profit-tax exemption may apply as state aid under the zone legislation. 3) Reinvested profit: qualifying reinvestment can be exempt through a tax-base relief. Each route has separate statutory conditions and must be documented.

Withholding Tax & International Payments

North Macedonia applies withholding tax to specified income paid to foreign legal entities, including categories identified in the Profit Tax Law. Before dividends, interest, royalties, services or other cross-border payments are made, the domestic rule and any applicable double-tax treaty should be reviewed and the required residence / beneficial-owner documentation obtained.

How BRIS Group Supports You

Structure & tax review - Assess DOO / PDOO suitability, 10% tax, small-business 0% / 1% regime, reinvested-profit relief, TIDZ incentives, VAT and treaty issues.

Company formation - Coordinate foreign founder documents, articles, capital, e-registration / Central Registry filing and local registrations.

KYC / ownership - Coordinate founder, manager, controlling-person and source-of-funds / source-of-wealth due diligence.

Accounting & compliance - Coordinate bookkeeping, annual accounts, profit tax, VAT, payroll and audit support where required.

Banking - Prepare company-register, tax and KYC documentation and coordinate banking support where available.

Professional Fees & Official Sources

Professional fees are quoted separately

This guide is informational and is not a fee quotation. BRIS Group professional fees and third-party costs - including registered office, translations, accounting, tax, VAT, audit, licensing, immigration, TIDZ assistance and banking support - are quoted separately according to the required services.

Official sources reviewed for this 2026 guide: Ministry of Finance of North Macedonia - Profit Tax, 10% rate, small/micro 0% and 1% regimes, reinvested-profit exemption and TIDZ relief; Public Revenue Office - current profit-tax and VAT rates; Central Registry - company and simplified LLC registration rules; Invest North Macedonia - foreign-investor rights, DOO formation, EUR 5,000 capital, one-stop-shop and licensing guidance; Ministry of Finance 2025-2029 Fiscal Strategy - large multinational minimum-tax context.

PREPARED BY BRIS GROUP

North Macedonia Limited Liability Company (DOO) - Client Guide 2026

Professional incorporation and corporate administration for international clients.