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Company formation in Equatorial Guinea

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Company formation in Equatorial Guinea



Flag



Coat of arms

Common form	SARL (société à responsabilité limitée, OHADA)
Registry	Trade register (RCCM), Ministry of Commerce
Minimum capital	Low; set under OHADA and national rules
Directors	1 manager (gérant)
Local director	Local partnership rules apply in some sectors
Corporate tax	25%
VAT / sales tax	15%
Typical timeline	Usually 1–3 months
Tax treaties	Domestic rates and treaty list [5]
Currency	Central African CFA franc (XAF)

In short: To set up a company in Equatorial Guinea, most founders form an SARL, registered with the Trade register (RCCM), Ministry of Commerce. Minimum capital: low; set under OHADA and national rules. Corporate tax: 25%. Registration: usually 1–3 months (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 21 November 2025); company-law details summarise official guidance and can change. Confirm requirements with the Trade register (RCCM), Ministry of Commerce before filing.

Equatorial Guinea applies OHADA business law; its economy depends heavily on oil and gas, which are taxed under separate rules.

Business structures

Most founders in Equatorial Guinea form an SARL, registered with the Trade register (RCCM), Ministry of Commerce. Other forms are listed below.

- **SARL** – limited liability company under the OHADA Uniform Act, the usual choice
- **SAS** – simplified joint-stock company (OHADA)
- **SA** – public limited company (OHADA)

Requirements

Minimum share capital in Equatorial Guinea (2026): low; set under OHADA and national rules. Directors required: 1 manager (gérant). Local resident director: local partnership rules apply in some sectors.

- A company name that is available, checked with the registry.
- Share capital: low; set under OHADA and national rules.
- Directors: 1 manager (gérant).
- Local residency: local partnership rules apply in some sectors.
- A registered office address in Equatorial Guinea.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Equatorial Guinea (2026): usually 1–3 months. 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 Trade register (RCCM), Ministry of Commerce.
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 Ministry of Finance.

Taxation

The corporate tax rate in Equatorial Guinea in 2026 is 25%. Standard VAT or sales tax: 15%.

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	15%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Equatorial Guinea: Companies file annual financial statements and tax returns with the Ministry of Finance, and keep their details up to date with the Trade register.

Double tax treaties

Equatorial Guinea 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%	10%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Equatorial Guinea 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 Equatorial Guinea?

Typical registration time in Equatorial Guinea: usually 1–3 months (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 Equatorial Guinea?

Minimum share capital in Equatorial Guinea: low; set under OHADA and national rules (as of November 2026).

What is the corporate tax rate in Equatorial Guinea in 2026?

The corporate tax rate in Equatorial Guinea in 2026 is 25%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Equatorial Guinea?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Equatorial Guinea: local partnership rules apply in some sectors.

What withholding tax applies to dividends paid from Equatorial Guinea?

Equatorial Guinea 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

The official websites of the Trade register (RCCM), Ministry of Commerce and the Ministry of Finance have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

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 South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- 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. Equatorial Guinea: Corporate – Taxes on corporate income (reviewed 21 November 2025) . PwC Worldwide Tax Summaries. Accessed November 2026.
2. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Equatorial Guinea: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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