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Company formation in Ghana

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Coat of arms

Common form	Private company limited by shares [1]
Registry	Office of the Registrar of Companies (ORC) [1]
Minimum capital	Minimum foreign equity applies under the Ghana Investment Promotion Centre (GIPC) law [1]
Directors	2 directors [1]
Local director	At least one director must be ordinarily resident in Ghana [1]
Corporate tax	25% [2]
VAT / sales tax	15% plus levies (NHIL 2.5% and GETFund 2.5%) [2]
Typical timeline	Usually 1–3 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Ghanaian cedi (GHS)

In short: To set up a company in Ghana, most founders form a private company limited by shares, registered with the Office of the Registrar of Companies (ORC). [1] Minimum capital: minimum foreign equity applies under the Ghana Investment Promotion Centre (GIPC) law. Corporate tax: 25%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 11 March 2026); company-law details summarise official guidance and can change. Confirm requirements with the Office of the Registrar of Companies (ORC) before filing.

Companies in **Ghana** are registered online with the **Office of the Registrar of Companies**. Companies with foreign shareholders must also register with the Ghana Investment Promotion Centre and meet its minimum foreign equity rules.

Business structures

Most founders in Ghana form a private company limited by shares, registered with the Office of the Registrar of Companies (ORC). [1] Other forms are listed below.

- **Private company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Ghana (2026): minimum foreign equity applies under the Ghana Investment Promotion Centre (GIPC) law. Directors required: 2 directors. Local resident director: at least one director must be ordinarily resident in Ghana. [1]

- A company name that is available, checked with the registry.
- Share capital: minimum foreign equity applies under the Ghana Investment Promotion Centre (GIPC) law.
- Directors: 2 directors.
- Local residency: at least one director must be ordinarily resident in Ghana.
- A registered office address in Ghana.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Ghana (2026): usually 1–3 weeks. [1] 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 Office of the Registrar of Companies (ORC).
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 Ghana Revenue Authority (GRA).

Taxation

The corporate tax rate in Ghana in 2026 is 25%. [2] **Standard VAT or sales tax: 15% plus levies (NHIL 2.5% and GETFund 2.5%).** [2]

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	15% plus levies (NHIL 2.5% and GETFund 2.5%)
Withholding tax on dividends to non-resident companies	8%

Ongoing compliance

Annual compliance in Ghana: Companies file annual financial statements and tax returns with the Ghana Revenue Authority (GRA), and keep their details up to date with the Office of the Registrar of Companies. [1]

Double tax treaties

Ghana 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
8%	8%	15%

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

Typical registration time in Ghana: usually 1–3 weeks (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 Ghana?

Minimum share capital in Ghana: minimum foreign equity applies under the Ghana Investment Promotion Centre (GIPC) law (as of November 2026).

What is the corporate tax rate in Ghana in 2026?

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

Can a foreigner own 100% of a company in Ghana?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Ghana: at least one director must be ordinarily resident in Ghana.

What withholding tax applies to dividends paid from Ghana?

Ghana withholds 8% 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

- Office of the Registrar of Companies (ORC)
- Ghana Revenue Authority (GRA)

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. Official Office of the Registrar of Companies (ORC) . Government of Ghana. Accessed November 2026.
2. Official Ghana Revenue Authority (GRA) . Government of Ghana. Accessed November 2026.
3. Ghana: Corporate – Taxes on corporate income (reviewed 11 March 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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