CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Company formation in Guernsey

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 25 November 2026

Company formation in Guernsey



Flag



Coat of arms

Common form	Company limited by shares [1]
Registry	Guernsey Registry [1]
Minimum capital	None [1]
Directors	1 director [1]
Local director	A Guernsey resident agent is required unless a director is a licensed fiduciary [1]
Corporate tax	0% standard; 10% or 20% for certain banking, regulated and property income [2]
VAT / sales tax	None [2]
Typical timeline	Often within 1 day through a licensed provider [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Pound sterling (GBP)

In short: To set up a company in Guernsey, most founders form a company limited by shares, registered with the Guernsey Registry. [1] Minimum capital: none. Corporate tax: 0% standard; 10% or 20% for certain banking, regulated and property income. Registration: often within 1 day through a licensed provider (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 21 September 2026); company-law details summarise official guidance and can change. Confirm requirements with the Guernsey Registry before filing.

Guernsey, a Crown Dependency, charges most companies 0% income tax, with 10% and 20% rates for banking, certain regulated activities and property income. Companies are incorporated through the **Guernsey Registry**, usually by a licensed corporate service provider.

Business structures

Most founders in Guernsey form a company limited by shares, registered with the Guernsey Registry. [1] Other forms are listed below.

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

Requirements

Minimum share capital in Guernsey (2026): none. Directors required: 1 director. Local resident director: a Guernsey resident agent is required unless a director is a licensed fiduciary. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: a Guernsey resident agent is required unless a director is a licensed fiduciary.
- A registered office address in Guernsey.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Guernsey (2026): often within 1 day through a licensed provider. [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 Guernsey Registry.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax with the Revenue Service.

Taxation

The corporate tax rate in Guernsey in 2026 is 0% standard; 10% or 20% for certain banking, regulated and property income. [2] Standard VAT or sales tax: none. [2]

Tax	Rate and notes
Corporate income tax	0% standard; 10% or 20% for certain banking, regulated and property income
VAT / indirect tax	None
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Guernsey: Companies file annual financial statements and tax returns with the Revenue Service, and keep their details up to date with the Guernsey Registry. [1]

Double tax treaties

Guernsey 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
0%	0%	0%

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

Typical registration time in Guernsey: often within 1 day through a licensed provider (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 Guernsey?

Minimum share capital in Guernsey: none (as of November 2026).

What is the corporate tax rate in Guernsey in 2026?

The corporate tax rate in Guernsey in 2026 is 0% standard; 10% or 20% for certain banking, regulated and property income. See the Taxation section for reduced rates and other taxes.

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

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Guernsey: a Guernsey resident agent is required unless a director is a licensed fiduciary.

What withholding tax applies to dividends paid from Guernsey?

Guernsey charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Guernsey Registry
- Revenue Service

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 the United Kingdom
- Company formation in Germany
- Company formation in Poland
- Company formation in Ireland
- 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 Guernsey Registry . Government of Guernsey. Accessed November 2026.
2. Official Revenue Service . Government of Guernsey. Accessed November 2026.
3. Guernsey: Corporate – Taxes on corporate income (reviewed 21 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. Guernsey: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/guernsey/
Version: last updated 25 November 2026. Check the online version for later changes.

© 2026 CompanyFormationWiki. CompanyFormationWiki is a free encyclopedia of company formation, business structures and international tax across 222 jurisdictions. General information, not legal or tax advice. Confirm with the official registry, the tax authority or a qualified adviser before acting.