CompanyFormationWiki
The free encyclopedia of company formation

companyformationwiki.com

# Company formation in Guinea-Bissau

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 26 November 2026

### Company formation in Guinea-Bissau



Flag




Coat of arms

| | |
|---|---|
| **Common form** | SARL (société à responsabilité limitée, OHADA) |
| **Registry** | Business Formalisation Centre (CFE), which files with the RCCM |
| **Minimum capital** | Set by national law under the OHADA Uniform Act (low) |
| **Directors** | 1 manager (gérant) |
| **Local director** | Not required |
| **Corporate tax** | 25% |
| **VAT / sales tax** | VAT 15% (introduced in 2023) |
| **Typical timeline** | Often 1–3 weeks |
| **Tax treaties** | Domestic rates and treaty list [2] |
| **Currency** | West African CFA franc (XOF) |

**In short:** To set up a company in Guinea-Bissau, most founders form an SARL, registered with the Business Formalisation Centre (CFE), which files with the RCCM. Minimum capital: set by national law under the OHADA Uniform Act (low). Corporate tax: 25%. Registration: often 1–3 weeks (as of November 2026).

**Short guide.** Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Business Formalisation Centre (CFE), which files with the RCCM before filing.

**Guinea-Bissau** applies **OHADA** company law; companies are registered through the Business Formalisation Centre. VAT replaced the general sales tax in 2023.

## Business structures

**Most founders in Guinea-Bissau form an SARL, registered with the Business Formalisation Centre (CFE), which files with the RCCM. 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 Guinea-Bissau (2026): set by national law under the OHADA Uniform Act (low). Directors required: 1 manager (gérant). Local resident director: not required.**

- A company name that is available, checked with the registry.
- Share capital: set by national law under the OHADA Uniform Act (low).
- Directors: 1 manager (gérant).
- Local residency: not required.
- A registered office address in Guinea-Bissau.
- Articles of association; standard templates are often available.

## Registration process

**Typical time to register a company in Guinea-Bissau (2026): often 1–3 weeks. 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 Business Formalisation Centre (CFE), which files with the RCCM.
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 Directorate-General for Taxes and Contributions.

## Taxation

**The corporate tax rate in Guinea-Bissau in 2026 is 25%. Standard VAT or sales tax: VAT 15% (introduced in 2023).**

| Tax | Rate and notes |
|---|---|
| Corporate income tax | 25% |
| VAT / indirect tax | VAT 15% (introduced in 2023) |
| Withholding tax on dividends to non-resident companies | Depends on the payer and recipient; see the Double tax treaties section |

## Ongoing compliance

**Annual compliance in Guinea-Bissau:** Companies file annual financial statements and tax returns with the Directorate-General for Taxes and Contributions, and keep their details up to date with the Business Formalisation Centre.

## Double tax treaties

Guinea-Bissau is part of the WAEMU tax treaty and has very few bilateral treaties.

### Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Directorate-General for Taxes and Contributions.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. 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 Guinea-Bissau?**

Typical registration time in Guinea-Bissau: often 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 Guinea-Bissau?**

Minimum share capital in Guinea-Bissau: set by national law under the OHADA Uniform Act (low) (as of November 2026).

**What is the corporate tax rate in Guinea-Bissau in 2026?**

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

**Can a foreigner own 100% of a company in Guinea-Bissau?**

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Guinea-Bissau: not required.

## Official registries and resources

The official websites of the Business Formalisation Centre (CFE), which files with the RCCM and the Directorate-General for Taxes and Contributions 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. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

**Source:** https://companyformationwiki.com/company-formation/guinea-bissau/
**Version:** last updated 26 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.