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Company formation in Guyana

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Company formation in Guyana



Flag



Coat of arms

Common form	Private company limited by shares
Registry	Deeds and Commercial Registries Authority
Minimum capital	None
Directors	1 director
Local director	Not required
Corporate tax	25% [1]
VAT / sales tax	14% [1]
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [6]
Currency	Guyanese dollar (GYD)

In short: To set up a company in Guyana, most founders form a private company limited by shares, registered with the Deeds and Commercial Registries Authority. Minimum capital: none. Corporate tax: 25%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 02 June 2026); company-law details summarise official guidance and can change. Confirm requirements with the Deeds and Commercial Registries Authority before filing.

Guyana's economy has grown rapidly since offshore oil production began in 2019. Companies are registered with the **Deeds and Commercial Registries Authority**, and profit tax is 25% for most businesses.

Business structures

Most founders in Guyana form a private company limited by shares, registered with the Deeds and Commercial Registries Authority. Other forms are listed below.

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

Requirements

Minimum share capital in Guyana (2026): none. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Guyana.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Guyana (2026): usually 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 Deeds and Commercial Registries Authority.
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 Guyana Revenue Authority.

Taxation

The corporate tax rate in Guyana in 2026 is 25%. [1] Standard VAT or sales tax: 14%. [1]

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	14%
Withholding tax on dividends to non-resident companies	20%

Ongoing compliance

Annual compliance in Guyana: Companies file annual financial statements and tax returns with the Guyana Revenue Authority, and keep their details up to date with the Deeds and Commercial Registries Authority.

Double tax treaties

Guyana 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
20%	20%	20%

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

Typical registration time in Guyana: 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 Guyana?

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

What is the corporate tax rate in Guyana in 2026?

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

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

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

What withholding tax applies to dividends paid from Guyana?

Guyana withholds 20% 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

- Guyana Revenue Authority

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 States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- 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 Guyana Revenue Authority . Government of Guyana. Accessed November 2026.
2. Guyana: Corporate – Taxes on corporate income (reviewed 02 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Guyana: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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