

# Guyanese registration requirements for non-resident companies



Any foreign company operating in Guyana must register under the Companies Act if it is considered to be “carrying on an undertaking” within the country. The law outlines the following criteria to determine whether this applies:

(a) Business of the company is regularly transacted from an office in Guyana established or used for the purpose.

(b) The company establishes or uses a share transfer or share registration office in Guyana.

(c) The company enters into two or more contracts with persons resident in Guyana, or with companies incorporated under this Act, being contracts which-

i) Are entered into in connection with the business of the company; and

ii) By their express or implied terms are to be wholly or substantially performed in Guyana, or may be so performed at the option of any party to the contract.

(d) The company appoints an agent who resides or has a place of business in Guyana to represent the company in connection with the making or performance of two or more contracts of a kind referred to in paragraph (c) or in connection with the transactions in Guyana of the company generally, whether the appointment is made for a fixed period of time or not; or

(e) The company owns, possesses or uses assets situated in Guyana for the purpose of carrying on or pursuing its business if it obtains or seeks to obtain from those assets, directly or indirectly, profit or gain, whether realized in Guyana or not.

External companies may unknowingly trigger registration requirements by entering into two or more contracts with Guyanese residents or locally incorporated companies. These contracts, if connected to the company’s business and intended to be wholly or substantially performed in Guyana, trigger a registration requirement.

Also, if an external company owns, uses, or benefits from assets in Guyana, such as equipment, land, or facilities, it may be deemed to be carrying on business locally. The key factor is whether those assets generate profit or are used to pursue commercial objectives. Even indirect gain from Guyana-based assets can trigger the need to register.



## Hans Ruiter

Tax Partner  
D +297 522 1630  
M +297 594 1647  
E [hans.ruiter@aw.gt.com](mailto:hans.ruiter@aw.gt.com)

## About Us

Grant Thornton is one of the world’s leading organisations of independent assurance, tax and advisory firms. These firms help dynamic organisations unlock their potential for growth by providing meaningful, forward looking advice. More than 58,000 people across over 138 countries, are focused on making a difference to clients, colleagues and the communities in which we live and work.