



Guyana national budget insights 2026

Commentary by PwC Guyana



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Introduction

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Please note that all figures within this publication are expressed in Guyana dollars (GY\$), unless otherwise stated. We look forward to a productive and robust parliamentary debate for additional details on the proposed measures and their respective effective implementation dates. In the interim, should you wish to discuss the impact on your organisation of any of the proposed measures, please reach out to our Tax Services team.

The Guyana national budget for fiscal year 2026 was read in Parliament on 26 January 2026 by the Honourable Dr. Ashni Singh, Senior Minister, Office of the President, with Responsibility for Finance.

We are pleased to present our national budget memorandum capturing the key fiscal and other related measures.

Angelique Bart
Territory Tax Services Leader
PwC Guyana



Budget 2026 snapshot

01

Budget 2026 snapshot

2025 overview

In 2025, Guyana's economy estimated to have expanded by 19.3% overall in 2025, with the non-oil real GDP expanding by 14.3%.

Growth in the non-oil economy was driven by agriculture, mining, construction, and services sectors.



Balance of payments 2025

- The overall balance of payments recorded an estimated surplus of US\$338.2m.
- Total export earnings grew by 1.8% to an estimated US\$20.1bn in 2025.
- Crude oil exports contributed US\$17.8bn to overall export earnings in 2025, a decline of 1.1% when compared with 2024.
- Non-oil export earnings grew by 8.6% to US\$2.5bn, in part due to higher anticipated export earnings of gold and bauxite, with greater output and favourable prices.



Monetary developments 2025

- In 2025, total private sector credit increased by 18%, comprising growth for business enterprises in the agriculture, mining and quarrying, manufacturing and services sectors. Lending to these sectors expanded by 4%, 30%, 29.7%, and 11.4%, respectively.
- The banking sector saw improvements in non-performing loans (NPLs), as a share of total loans declining to 1.6% at the end of 2025.
- Total reserves deposited with the Bank of Guyana rose by an estimated 4.2% to \$208.4bn at the end of 2025.



Inflation

- The 12-month inflation rate at the end of 2025 is estimated at 2.5%, driven primarily by food prices, which rose by 4.4% and contributed 2.2 percentage points to the overall rate.



Fiscal position

- The total non-financial public sector deficit (after grants) was \$305.7bn or 5.4% of GDP.
- At the end of the fiscal year the Central Government recorded a deficit of \$308.9bn or 5.5% of GDP.
- Central Government expenditure was \$1.3tn.

Budget 2026 snapshot

2025 overview (continued)



Natural Resource Fund

- Deposits into the Natural Resource Fund (NRF) for 2025 amounted to US\$2.1bn.
- The NRF balance at the end of 2025 was US\$3.250bn.
- An estimated US\$2.374bn can be withdrawn from the NRF to support the budget.



2025 Revenue

Figures: G\$Millions

Source: Ministry of Finance

Income taxes	\$231,782.80
Value Added and Excise Taxes	\$30,178.80
Trade taxes	\$50,058.10
Other	\$23,219.30
Private sector	\$16,662.50
Public enterprise & BOG	\$7,431.50
NRF Withdrawal	\$512,251.70
GRIF Inflows	\$7,927.30
Carbon Credit Inflows	\$14,014.00

Budget 2026 snapshot

2026 overview



Economic growth

Guyana's economic growth is projected to be

16.2%

The non-oil economy is projected to grow by

10.8%



Sectors

Agriculture, fishing and forestry

- The agriculture, forestry, and fishing sector is projected to grow by 7.6%.

Extractive industries

- The mining and quarrying sector is projected to grow by 17.6%.
- The oil and gas sector is projected to produce 840,000 barrels per day (bpd).
- The gold mining subsector is projected to grow by 5.4%, with a production target of 510,450 ounces.
- The bauxite mining subsector is projected to grow by 19.3%, with a production target of over 4.8m metric tonnes.

Manufacturing

- The manufacturing sector is projected to grow by 12.9%.
- The sugar manufacturing subsector is projected to grow by 67.9%.
- The rice manufacturing subsector is projected to grow by 2.6%.
- The other manufacturing subsector is projected to grow by 13.5%.

Construction

- The construction sector is projected to grow by 25.4%.

Budget 2026 snapshot

2026 targets (continued)

Services

- The services sector is projected to grow by 6.8%.
- The financial and insurance sector is projected to grow by 11%.
- The wholesale and retail trade and repairs subsector is projected to grow by 8%.
- The professional, scientific and technical services subsector is projected to grow by 23.2%.
- The administrative and support services subsector is projected to grow by 6.9%.
- The transport and storage subsector is projected to grow by 5.3%.

Balance of payments

- The overall balance of payments is projected to record a surplus of US\$151.3m. This will be due largely to a projected reduction in the capital account deficit.
- The current account is projected to register a surplus of US\$1.7bn.
- Non-oil exports are projected to grow by 8.6% to US\$2.5bn, largely on account of higher anticipated export earnings of gold and bauxite, with greater output and favourable prices.
- Crude oil export earnings are projected to grow by 0.9% to US\$18bn.
- Total import payments are projected to increase by 14.2% to US\$11.7bn.

Central government operations

- Central Government's current revenue (net of NRF withdrawal, GRIF, and Carbon Credit inflows) is projected to increase to \$514.1bn in 2026, up from \$459.3bn.
- Tax revenues are expected to grow by 11.7% to 486.1\$bn.
- Non-tax revenues are projected to reach \$28bn.
- Government is projected to earn US\$2.4 bn in profit oil and US\$375.3m in royalties.
- Central Government's overall spending is projected to increase by 15.8%.

Monetary policy and inflation

- Monetary policy will focus on containing inflationary pressures maintaining exchange rate stability and supporting continued expansion in private sector credit and domestic economic activity.
- The target inflation rate 2.5%.



Budget 2026 snapshot

2026 targets (continued)

Central government operations (continued)

- The overall deficit after grants is projected at \$448.9bn, or 7.7% of GDP.
- Budget 2026 is 12.7% greater than Budget 2025.



Proposed measures

02



Proposed measures

01 Special Development Zones

The Government proposes to introduce Special Development Zones to accelerate economic diversification by providing targeted fiscal incentives and supporting the competitiveness of the manufacturing sector, including through upcoming reductions in electricity costs that will lower production expenses. These zones will be strategically selected based on proximity to raw materials and connectivity to domestic markets, with the goal of attracting higher levels of private investment and promoting balanced regional development.

02 Income tax threshold raised to \$140,000 per month (from \$130,000)

The proposed increase in the monthly income tax threshold to \$140,000 (from \$130,000) effective 1 January 2026 represents a further, targeted step in Government's ongoing approach to widening the tax-free band for employees, building on similar threshold adjustments implemented in recent years. As signalled in the budget narrative around the measure, the policy intent is to move additional workers out of the tax net and increase disposable income for households. From an implementation standpoint employers should ensure payroll and PAYE configurations are updated from the effective date to avoid inadvertent over-withholding (adjustments can be made in the next pay period, where necessary). Concomitantly, similar to previous increases, we expect the first taxable band @25% to increase from \$260,000 to \$280,000 monthly.

03 Property Tax removed for individuals

The removal of Property Tax for individuals would remove an annual charge on personal net wealth and simplify tax compliance for affected taxpayers. Under the current regime, "net property" is broadly the excess of the value of an individual's property over their debts at year end, and individuals with net property in excess of \$40,000,000 are required to file an annual property tax return (by 30 April of the following year). The tax is currently applied at nil on the first \$40,000,000, 0.5% on the next \$20,000,000, and 0.75% on the remainder, meaning the direct cash benefit of abolition will accrue primarily to individuals whose net property exceeds the \$40,000,000 threshold.

04 Elimination of VAT on jewellery made locally

Government proposes to remove VAT on locally manufactured jewellery. This measure is intended to support local artisans and small manufacturers by reducing costs and improving competitiveness against imported jewellery. It will also encourage greater value-added production within the domestic creative and manufacturing sectors, while delivering price savings to consumers.



Proposed measures

05 Removal of duty and VAT on security equipment

The Government proposes to remove customs duty and VAT on security equipment, including security cameras and alarm systems. This measure should reduce the landed cost of these items, making it more affordable for households and businesses to invest in basic security upgrades, while supporting wider adoption of security technology across the economy.

06 Removal of VAT on locally made furniture

Currently, Value Added Tax (VAT) is charged at 14% in Guyana. The Government proposes to remove VAT on locally manufactured furniture, including doors, moulding and beds. This measure is intended to support the domestic manufacturing and woodworking industries by reducing production and retail costs, thereby improving the competitiveness of locally produced furniture relative to imported alternatives. The removal of VAT is also expected to stimulate demand for locally made furniture, encourage investment in small and medium-sized manufacturing enterprises, and promote greater utilisation of locally sourced raw materials. Over time, this measure may contribute to job creation within the manufacturing and construction supply chains while providing cost savings to consumers and supporting broader economic diversification objectives.

07 Removal of corporate tax on agriculture and agro-processing businesses.

Corporate income tax in Guyana is generally imposed at 40% for “commercial” companies, 25% for other companies, and 45% for telephone companies (with a 2% of turnover minimum applicable to certain commercial activities). The Government proposes to remove corporate tax for agriculture and agro-processing businesses. If implemented, this would be a meaningful concession for the sector; however, clear guidance will be important on the scope of “agriculture” and “agro-processing”, qualifying conditions (if any), and how the exemption will operate for entities with mixed activities under the existing dual-tax rate framework.

08 Removal of VAT on locally produced jewellery

Government proposes to remove VAT on locally manufactured jewellery. This measure is intended to support local artisans and small manufacturers by reducing costs and improving competitiveness against imported jewellery. It will also encourage greater value-added production within the domestic creative and manufacturing sectors, while delivering price savings to consumers.



Proposed measures

09 Removal of corporate taxes and funding for child and elderly care

Since 2020, private education institutions and private medical health care institutions are exempt from corporation tax. The Government now proposes to remove corporate taxes for companies providing child-care and elderly-care services. Additionally, the government intends to allocate \$1.5bn in a co-investment program to assist persons with establishing these facilities on the condition that rates are capped at any agreed level. If implemented, this is a targeted incentive that should improve the financial viability of care providers and may encourage new entrants and capacity expansion. From a practical perspective, clear legislative drafting will be important to define qualifying services, eligibility criteria (including licensing/registration, if any).

10 Flat tax on double-cab pick-ups

The Government proposes to introduce a flat tax on the importation of double-cab pick-ups irrespective of age, set at \$2m for vehicles below 2,000 cc and \$3m for vehicles between 2,000 cc and 2,500 cc. This approach should improve certainty and administrative simplicity and is a much-welcomed measure for many businesses.

11 Removal of VAT on vehicles below 1500 cc.

The removal of VAT on new vehicles (less than four years old) with a rating below 1,500cc should lower the tax-inclusive landed cost for qualifying imports, delivering an upfront saving to individuals and other non-VAT registered purchasers for whom VAT would otherwise be an unrecoverable cost. For VAT registered businesses, the incremental benefit may be narrower where input VAT is creditable under the normal rules. Clear eligibility criteria in the implementing legislation, particularly how the “four-year” test is determined (e.g., year of manufacture), will support smoother administration and reduce disputes at importation.

12 Removal of VAT on hybrid vehicles below 2,000 cc.

Removing VAT (14% on imports) on hybrid vehicles below 2,000 cc is a targeted green substitutability measure that should lower the tax-inclusive landed cost for qualifying vehicles, delivering the clearest upfront benefit to individuals and other non-VAT-registered purchasers for whom VAT is an unrecoverable cost. Clear drafting on what qualifies as a “hybrid” will be key. This measure seeks to provide an incentive for motorists to purchase a green sustainable vehicle by widening the net of eligible ‘green’ vehicles. Currently, all-electric vehicles (less than four years old) benefit from 0% VAT.



Proposed measures

13 Removal of all import duties and taxes on all terrain vehicles (“ATVs”)

Removing all import duties and taxes on ATVs (all categories) is a targeted cost-reduction measure that broadens earlier concessions which were limited to ATVs used in mining, agriculture, forestry, manufacturing and the hinterland. The relief should lower the landed cost of ATVs for end-users.

14 Removal of all taxes and duties on outboard engines up to 150 horsepower

Removing all taxes and duties on outboard engines up to 150 horsepower is a targeted cost-reduction measure that should lower the landed cost of qualifying engines, particularly benefiting fishermen, riverain communities and other end-users who are not VAT-registered and would otherwise bear these charges as an unrecoverable cost.



Proposed measures

Social welfare and other fiscal measures

- 15** Expansion of Export Allowance: Export allowance expanded to include timber products (timber value-added products qualify).
- 16** Establishment of Guyana Development Bank: US\$100m allocated to capitalise the Guyana Development Bank.
- 17** Removal of Residency Requirements for Destination Weddings (14-day residency requirement removed): To promote Guyana as a niche market for destination wedding.
- 18** Increase in Low-Income Mortgage Ceiling: Low-income mortgage ceiling raised to \$30m at commercial banks, from \$20m.
- 19** Extend Low-income mortgage ceiling window to insurance companies.
- 21** Housing Improvement Subsidy.
- 22** Zero excise tax on petroleum products continues.
- 23** Reduction in freight charges relief extended to 31 December 2026.
- 24** Because We Care (BWC) student grant increased to \$60,000 (from \$50,000). The Uniform Voucher Allowance will continue at \$5,000 per child.
- 25** Introduction of annual transportation support grant for school children in the amount of \$20,000 per child.
- 26** Exam Fees Support – Government will continue paying for up to 8 CSEC and CAPE subjects per child.
- 27** Increase in old age pension from \$41,000 to \$46,000 per month. Effective 1 January 2026.
- 28** Introduction of annual transportation support grant for old age pensioners in the amount of \$20,000 per old age pensioner.
- 29** Increase in public assistance from \$22,000 to \$25,000 per month. Effective 1 January 2026.
- 30** Increase in stipend for workers from \$40,000 monthly to \$50,000 per month. Effective 1 January 2026.
- 31** National cash grant of \$100,000 for every Guyanese aged 18 and older.



Guyana taxes

03

Guyana taxes

Individual taxes*

	Current	Proposed changes
Rate of tax	25% for chargeable income up to \$3,120,000 35% for chargeable income in excess of \$3,120,000	25% for chargeable income up to \$3,360,000; 35% for chargeable income in excess of \$3,360,000
Personal allowance	Greater of GY\$1,560,000 or one third of income	Greater of GY\$1,680,000 or one third of income
Withholding method	PAYE system	-
Tax due date	14th day of month following payment	-
Allowances available	Telephone, medical, airfare	-
Social security contributions	Employee: 5.6% of insurable earnings Employer: 8.4% of insurable earnings	-
Property Tax	Nil on the first \$40,000,000, 0.5% on the next \$20,000,000, and 0.75% on the remainder	Removed

Corporate income tax regime

Type of company	Current corporate tax rate (%)	Proposed corporate tax rate (%)
Telephone companies	45	-
Commercial companies	40	-
Other companies (non-commercial)	25	-
Both non-commercial and commercial	25/40	-
Small business engaged in manufacturing and construction services and registered with the Small Business Bureau	25	-

* A commercial company is one that derives at least 75% of its gross income from goods not manufactured by it or if it is engaged in telecommunication, banking or insurance (other than long-term insurance).

Guyana taxes

Property taxes rates

Net property of a company (GY\$)	Current property tax rate (%)	Proposed property tax rate (%)
On the first 40m	0	-
On every dollar of the next 20m	$\frac{1}{2}$	-
On every dollar of the remainder	$\frac{3}{4}$	-

Corporate income tax regime

Class of assets	Current rate (%)	Proposed rate (%)
Aircraft	$33 \frac{1}{3}$	-
Boats	10	-
Buildings (housing and industrial)	5	-
Furniture and fittings	10	-
Motor vehicles	20	-
Electric motor vehicles	50	-
Office equipment, including computers and computer software	50	-
Other office equipment	15	-
Buildings used for providing services and warehousing	2	-
Plant and machinery	20	-
Equipment for industries harnessing alternate energy through wind, solar and biomass technologies	Capital expenses to be written off within two years for new equipment	
Beddings, books, bottles, boxes, carpets, clerical robes, cooking, utensils, crockery, cutlery, glass-wear, lasts, linen, linoleums, oars, rugs, sails stoppers, siphons, tarpaulins, loose tools and similar items	To be written off in the year of purchase	



Guyana taxes

Value-added tax (VAT)

VAT	Current VAT tax rate (%)	Proposed VAT tax rate (%)
Standard VAT rate	14	-



Our wish list

04

Our wish list

Proposed measure	Comments	Impact
Increase treaty network	<p>Guyana has signed four Double Taxation Treaties:</p> <ul style="list-style-type: none">• CARICOM• Canada• United Kingdom• United Arab Emirates (not yet ratified in UAE)	<p>Barbados has 40 tax treaties in effect, Jamaica has 12, while Trinidad and Tobago currently has 15 tax treaties.</p> <p>An extensive treaty network is an incentive to direct foreign investment. In addition to providing relief from double taxation, treaties can provide uniformity and certainty on the treatment of issues.</p>
Removal of the dual rate of corporation tax on companies engaged in both commercial and non-commercial activities	<p>The Guyana Corporate Tax Act currently provides for the imposition of a dual-rate of tax where a company is engaged in the provision of both commercial and non-commercial activities.</p> <p>The legislation defines a commercial company as one that derives at least 75% of its gross income from goods not manufactured by it or if it is engaged in telecommunication, banking or insurance (other than long-term insurance).</p> <p>Furthermore, the legislation defines “commercial activity” as an activity carried out by a company trading in goods not manufactured by it, and includes an activity of a commission agency, a telecommunications company, a body corporate licensed to carry on banking business in Guyana, and an insurance company carrying on in Guyana insurance business, other than long-term insurance, as defined in Section 2 of the Insurance Act.</p>	<p>The presence of a definition of a commercial company as well as a definition of commercial activity creates an anomaly.</p> <p>The legislation provides no guidance on the treatment of shared costs relating to both commercial and non-commercial activities, as well as losses incurred in relation to one of the activities.</p> <p>This creates administrative and financial challenges for affected companies in relation to compliance with the dual rate requirement.</p>

Our wish list

Proposed measure	Comments	Impact
Introduction of a flat personal income tax rate or reduction of the existing rates	<p>The personal income tax rates applied to individuals are:</p> <ul style="list-style-type: none">• 25% for chargeable income up to \$3,120,000• 35% for chargeable income in excess of \$3,120,000 <p>In comparison to most jurisdictions within CARICOM, the rates are high.</p>	<p>Consideration could be given to introducing a flat rate of tax at a rate lower than the existing rates.</p> <p>The simplification of the tax computation may result in a significant increase in voluntary tax compliance and a widening of the tax base.</p>
Harmonisation of Withholding Tax provisions in the Income Tax and Corporation Tax Acts	<p>Subject to the criteria set out under the respective Acts, both the Income Tax Act (“ITA”) and Corporate Tax Act (“CTA”) provide for the imposition of a Withholding Tax on payments made to non-residents.</p> <p>The Withholding Tax rate under the ITA is 20%, while under the CTA is 10%.</p> <p>The specific Withholding Tax provision in the ITA (Section 39) is not incorporated in the CTA, however, in practice it is applied to companies.</p>	<p>The absence of clarity may result in an administrative burden to taxpayers and inconsistency in the application of these provisions.</p> <p>Consideration could be given to reviewing and harmonising the respective provisions, with a view of implementing one non-resident Withholding Tax regime that is applicable to companies and individuals.</p> <p>The simplification of the non-resident Withholding Tax regime may result in an increase in tax compliance and a widening of the tax base.</p>

Our wish list

Proposed measure	Comments	Impact
Tax offset	<p>In practice, the tax authority occasionally offsets taxpayers' tax refunds against outstanding tax liabilities of the taxpayer.</p> <p>Conversely, this option is not available for taxpayers to select voluntarily.</p>	<p>Consideration could be given to providing taxpayers with the option to offset their tax refunds against outstanding tax liabilities.</p> <p>The procedure for this arrangement may be developed, and taxpayers advised of the guidelines for accessing this arrangement.</p>
Withholding Tax on interest received on savings	<p>The government previously implemented a partial removal of Withholding Tax on interest income received by individuals on their personal bank accounts.</p>	<p>Consideration could be given to the complete removal of tax on interest income for individuals.</p> <p>This will provide an incentive for individuals to save. Additionally, this may also result in increased utilisation of financial institutions for the safekeeping of funds.</p>



Our wish list

Proposed measure	Comments	Impact
Harmonisation of corporation tax rates 40% and 25%	<p>Under the current tax legislation, there are differing corporate tax rates for commercial entities (40%) and non-commercial entities (25%). This dual structure complicates compliance and creates potential disputes regarding the characterisation of a company's activities, particularly for businesses with diversified operations. Additionally, the higher rate for commercial activities may deter investment in sectors subject to the higher rate.</p>	<p>A harmonised corporate tax rate would streamline compliance, reducing administrative costs and minimising disputes related to the classification of business activities. By eliminating the disparity in rates, this measure could also attract greater investment across all sectors, particularly in industries subject to the higher commercial rate. It could also improve Guyana's competitiveness as an investment destination, encouraging equitable treatment for businesses and supporting economic growth through increased foreign and domestic investment.</p>
Reform of tax legislative framework around tax appeals and tax dispute process consistent with Caribbean region	<p>Guyana's tax appeals process includes multiple stages with two initial routes: the Board of Review or the High Court. There is no statutory deadline for the Commissioner General to address taxpayer objections, and taxpayers are required to pay a portion or the full amount of the disputed tax before appealing. The absence of a response deadline can significantly prolong disputes and the obligation to pay any tax is cost prohibitive and difficult to refund should the taxpayer be successful.</p>	<p>Modernising the framework in line with international standards could reduce delays and improve efficiency. Lowering financial barriers for appeals would improve fairness and accessibility, while clearer procedures and documentation requirements would ease compliance with the process. Better training for tax officials would improve the quality and accuracy of the tax disputes and build taxpayer confidence.</p>



Our wish list

Proposed measure	Comments	Impact
Harmonisation among tax legislation, tax administration and Petroleum Agreements	<p>Guyana's Petroleum Agreements (PA) contain tax concessions, such as, tax exemptions for entities and individuals once certain conditions are met. However, there is a misalignment among the PA provisions, the tax legislation and the GRA practices which creates inefficiencies and may result in unfairness. For example, taxpayers may be required to make upfront tax payments, despite the provisions granting tax relief, and are only eligible for refunds after the GRA conducts an audit verification which is often protracted. This approach diminishes the effectiveness of the intended relief, imposing complicated financial and administrative burdens on taxpayers and complicating compliance efforts. Such inconsistencies may also affect the overall attractiveness of Guyana's investment framework.</p>	<p>Aligning the legislative framework with the PA provisions ensures that any tax reliefs or exemptions are recognised and given full effect. This reduces the risk of disputes and encourages a more predictable environment for energy companies and subcontractors thereby increasing voluntary compliance and reducing disputes.</p>
Introduction of tax incentives to boost capital markets	<p>Guyana's capital markets remain underdeveloped relative to regional neighbours operating in similar industries. The absence of tax incentives for investments in local equity markets has contributed to limited participation by both institutional and individual investors.</p>	<p>Tax incentives, such as reduced taxes on dividends and capital gains exemptions could stimulate capital market activity. A stronger capital market would support long-term economic growth by improving access to financing for businesses and increasing investor participation resulting in diversification of the economy.</p>



Let's talk

05

Tax and legal services



Tax consulting services

These assignments are all encompassing and include tax advice related to all transactions or issues undertaken as part of the business operations of a client. It extends to cross-border and other tax implications such as tax treaty issues arising on a transaction. Additionally, our experienced team of tax professionals advises on special areas including:

- Corporate finance and funding arrangements
- Acquisitions and merger tax implications
- Debt restructuring and debt workouts
- Transfer pricing arrangements and other relevant International tax initiatives impacting cross-border transactions
- Commodity and financial derivative issues
- Thin capitalisation rules
- State and Central Government proposals for the introduction of incentives to attract foreign direct investment as well as Regional/Government proposals for reorganisation of taxing authorities.



Compliance services

Corporate Tax returns

Preparation and/or review of tax returns, advising on areas of exposure and recommending solutions for addressing same. Additionally, we can support with review and regularisation of tax records with the Guyana Revenue Authority to ensure that the Authority's records are in order.

Value Added Tax returns

Preparation of monthly Value Added Tax (VAT) returns and associated refund claims if required. Maintenance of a VAT refund monitoring programme for our clients geared towards expediting the receipt or refunds by identifying and clearing up any queries by the Guyana Revenue Authority on a timely basis.

Quarterly instalments

We support our clients by computing quarterly tax instalments due and payable and where applicable, we make the appropriate applications to the tax authorities for adjustment of these instalments.

Building a sustainable competitive edge begins with delivering tax solutions that are both efficient and tailored to each client. We believe the best results come from truly understanding our clients' needs and having the expertise to meet them. Our team provides a wide range of tax services, supported by deep experience in tax and corporate secretarial matters. This allows our clients to stay compliant, manage risk effectively and make confident decisions, turning routine compliance into a strategic advantage.

Our services extend beyond our borders, as we continue to provide advice to companies operating in Guyana on all the services outlined as follows.

Tax and legal services (continued)



Personal Income Tax returns and related advisory services

Preparation of personal income tax returns for expatriate personnel and advising on all executive and employee compensation and other personal tax matters.



Tax audit and dispute resolution audits/objections/appeals

We provide assistance, advice and support throughout the audit, objections and appeal stages by liaising with the tax authorities on behalf of our clients.



Tax accounting and payroll accounting support

We can assist with the preparation of the relevant tax and payroll accounting documentation.



Corporate Secretarial Services Incorporation

Incorporation of both external and local companies. We provide advice to clients on general corporate matters and concerns.



Amalgamations and other corporate restructurings

Preparation and filing of the necessary documents with the government authorities to effect a required amalgamation or other corporate restructurings. We can also advise on methods of share dispositions and provide the relevant support services for each method including the valuation of shares; drafting of share instruments for review and execution by the company and having same assessed and stamped for duty by the Guyana Revenue Authority.



Work permits/renewals and other Immigration related support services

Prepare and submit work permit applications and renewals for expatriate personnel, including facilitating the advertising, interviewing and evaluation process required by the Ministry of Home Affairs. We can also provide support for endorsements, visas and visa waivers and other relevant immigration services.



Liquidation and dissolution

We can assist with, and advise on, voluntary and involuntary winding-ups.



Tax registration

We facilitate the tax, VAT and social security (National Insurance) registrations.



De-registration

We can facilitate the de-registration of both external and local companies from the Companies Registrar and the Tax Authority.



Maintenance of company portfolio

We prepare and file on behalf of the company Annual Returns, filings in relation to corporate changes in corporate instruments as well as other statutory filings and liaise with the Registrar of Companies to address queries relating to corporate documents filed by the company. Advise and prepare other statutory requirements in accordance with the Company's Act including supporting our clients with the beneficial ownership requirements.

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Thank you

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