



## Gabon

Tax handbook – Update  
Finance Act Law 2026  
[Landmarks Francophone Africa](#)



# Objective of the tax handbook – Update 2026

## Introduction

This booklet offers a **structured and targeted reading of the main tax measures applicable in Gabon**, as set out in the 2026 Finance Law.

It highlights the essential rules impacting companies and investors, in a context marked by the **modernization of the tax framework, the digitization of reporting obligations and the strengthening of compliance.**

Without aiming to be exhaustive, this document focuses on **the taxes and tax mechanisms that are decisive** for the establishment, development and security of economic activities.

It is a **decision-making tool**, intended to offer a clear vision of tax issues and to support economic players in a changing regulatory environment.

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# A 2026 Finance Act Law synonymous with reforms and digitalization

The 2026 Finance Law marks a key step in the modernization of the Gabonese tax system. It is part of a logic of increased **digitalization, securing revenues and broadening tax bases**, while supporting the country's economic transformation.

The generalization of **electronic invoicing**, the dematerialization of tax declarations and payments, as well as the strengthening of traceability reflect a clear desire to modernize the relationship between the tax administration and companies.

At the same time, several **targeted tax reforms** have a direct impact on investors: adjustment of certain withholding taxes, changes in taxation on rents and securities sales, introduction or strengthening of sectoral taxes (telecommunications, energy, environment).

Environmental taxation and the modulation of export duties also reflect a **strategic shift towards local processing and sustainability**.

For the tax administration, the challenge is twofold: **to improve tax compliance and to secure collection** thanks to high-performance digital tools.

For investors, the message is clear: **Gabon offers real opportunities**, if tax compliance is anticipated, that its processes are structured as soon as it is set up and that taxation is integrated as a **lever for steering and securing investment**.



# Exco Afrique FEAG – a presence rooted in Gabon for more than 35 years!



Created in 1989 by Mr. **Claude Hurtaux, Exco Afrique Gabon** has been supporting companies for more than **35 years** in their development, structuring and security challenges. With **more than 60 employees**, the firm was built around a strong conviction: **proximity and trust are at the heart of the consulting, auditing and accounting professions.**

As a member of **the Exco, Exco Africa and Kreston Global networks**, Exco Africa Gabon relies on a solid and integrated organization, structured around **three complementary divisions:**

- **Exco Afrique FEAG**, led by Mr. Claude Hurtaux: accounting, auditing and auditing, the historical heart and foundation of the firm;
- **Exco Afrique FEAG Conseil**, headed by Mr. Tomas Dilangu: since 2003, a division dedicated to legal and tax advice, in the service of securing and optimizing decisions;

- **Exco Afrique SSIG**, the digital dimension of the group: IT solutions, support and **business software** designed to simplify, make reliable and modernize business management.

Exco Afrique Gabon's teams are involved **at every stage of the company's life**, adapting to the specific needs of their clients: accounting, auditing, legal, tax, social, IT and software assistance, business plans and forecasts, project set-up, financing, organization and procedures, valuation and transfer of companies.

**A global, pragmatic and value-oriented approach**, at the service of managers and investors.



# I. CORPORATE INCOME TAX (CIT)

## 1. Scope

The following are subject to Corporate Income Tax (CIT): joint stock companies, limited liability companies, cooperative companies, public establishments or bodies and civil partnerships with at least one legal person partner.

General partnerships, limited partnerships, joint ventures, financial syndicates and real estate companies that do not meet the conditions automatically (Art.5 of the CGI) may opt for corporate income tax.

## 2. Corporate income tax rates

The tax rate is set at 30%, except for companies in the oil and mining sector which are taxed at the rate of 35%. (Art. 16 of the French Tax Code).

The minimum amount of tax due may not be less than 1% of the total turnover, as defined in Article 25 of the General Tax Code, or the sum of 500,000 CFA francs corresponding to the minimum collection. (Art. 24 of the CGI).

## 3. Determination of the tax result

The tax result (taxable profit) is the net profit determined based on the overall results of operations of all kinds carried out by companies during the period serving as the basis for the tax, including the disposal of any element of the assets in progress or at the end of their operations (Art. 8 of the General Tax Code).



# II. PERSONAL INCOME TAX (PIT)

## 1. Scope

Subject to the provisions of international conventions, Personal Income Tax (IRPP) is payable by any person who has a habitual residence in Gabon or who has resided there for at least one hundred and eighty-three (183) days in the year (Art.74 of the CGI).

## 2. Methods for determining the personal income tax

Income tax is determined on the basis of a progressive rate scale ranging from 0 to 35%, applied to all of the taxpayer's personal resources (Art. 174 of the CGI).

## 3. The different categories of income and the corresponding tax rates

The categories of income taxable to personal income tax are:

- Property income / subject to the progressive rate scale ranging from 0 to 35%;
- Salaries, wages, allowances and emoluments / subject to the above-mentioned progressive rate scale;
- Income from movable capital / taxation at the rates of 10, 15, or 20% (withholding tax);
- Capital gains of natural persons / taxation of the net amount of capital gains at the rate of 20% (withholding tax);
- Professional profits (profits from industrial, commercial, artisanal, non-commercial, agricultural and similar activities) / subject to the progressive rate scale.



# III. TAXATION OF PROFESSIONAL PROFITS

## 1. Scope

The category of professional profits includes profits from industrial, commercial, artisanal, non-commercial, agricultural and similar activities (Article 128 of the French Tax Code).

## 2. Tax Regimes

Simplified tax regime: the following are covered by this regime:

- taxpayers whose turnover before tax is between 30,000,000 and 60,000,000 CFA francs (Art. 137 of the General Tax Code);
- taxpayers carrying out a non-commercial activity whose turnover before tax is between 0 and 30,000,000 CFA francs (Art. 137 of the CGI).
- Actual tax regime: Taxpayers whose pre-tax turnover is more than 60,000,000 CFA francs fall under this regime (Art. 138 of the CGI).
- Synthetic Discharge Tax (ISL) regime: taxpayers whose pre-tax turnover is less than 30,000,000 CFA francs are subject to the Synthetic Discharge Tax (Art. 13-h of the 2014 Finance Act Law).

## 3. Profit determination

The profit is determined according to the tax regime:

- Simplified tax regime: the taxable profit is determined by deducting from the amount of the turnover before tax an allowance of 70% (for companies whose activity is the purchase, resale or production of goods intended for resale, as well as for craftsmen), 50% (for service companies) or 40% (for liberal professions and assimilated);
- Actual tax regime: the taxable profit is the net profit determined as in the case of corporate tax; craftsmen subject to the actual tax regime are entitled to a 20% allowance on their taxable profit;
- Synthetic Discharge Tax Regime: the ISL is assessed and liquidated as a global lump sum according to the scale.



# IV. VALUE ADDED TAX (VAT)

## 1. Scope

The following are subject to VAT: the supply of goods and supplies to oneself, the supply of services and supplies to oneself, imports of goods, etc., made in Gabon (Art.209 of the CGI).

## 2. The threshold of liability

The threshold for VAT liability is set at 60,000,000 CFA francs of turnover before tax for the majority of entities and 500,000,000 CFA francs for logging enterprises.

## 3. The chargeable event

The operative event occurs at:

- Delivery for sales;
- The first release for consumption for imports;
- The delivery of goods and merchandise with regard to the exchange of goods and toll works;
- The performance of services and works with regard to the provision of services and real estate works;
- The collection of the price with regard to other operations.

## 4. Regular rate

The standard rate is 18%, excluding transactions subject to the reduced rates of 10%, 5% or 0% (Art.221 of the CGI).

## 5. General principle of VAT deduction

Deductible VAT is that which has been charged on the elements of the price of a taxable transaction giving rise to the right to deduct (Art.222 of the CGI).

## 6. Conditions for VAT deductibility

VAT is deductible for taxable persons who keep regular accounts and who fulfil their obligations in compliance with the required formal, time-limited and substantive conditions (Art.233 and 237 of the CGI).

## 7. Chargeability of VAT

VAT is payable for:

- imports, when released for consumption;
- sales, deliveries, including deliveries to oneself, when the chargeable event is realized;
- the provision of services and transactions carried out with the State or local authorities, at the time of receipt of the price or advance payments.

## 8. The assessment of VAT and the taxpayer's obligations

The VAT payable is paid spontaneously via the E-TAX online procedure platform no later than the 20th of the month following that in which the transactions are carried out on the basis of a monthly electronic declaration, accompanied by detailed annexes of the deductible VAT and the VAT collected (Art. 237 of the French Tax Code).

# V. REGISTRATION FEES

The registration fees, payable via the E-TAX electronic filing procedure, are of three kinds:

- Fixed: 20,000 CFA francs, 30,000 CFA francs, 50,000 CFA francs and 5,000,000 CFA francs, depending on the deeds (Art. 420 and Art. 578 of the CGI);
- Proportional: vary between 1% (company deeds) and 6% (leases) (Art.421 of the CGI);
- Progressive: free transfer acts and transfers by death (Art.605 et seq. of the CGI).



# VI. OTHER TAXES (INDICATIVE)

- **Single property tax (CFU) :**
  - legal entities / rate and base: 15% of the total rental value after application of a flat-rate allowance of 5%;
  - - natural persons: the CFU is determined on a flat-rate basis, on the basis of scales, taking into account in particular the nature of the property, its construction or acquisition value, its surface area and its location, from 3,333 CFA francs for built properties and 1,667 CFA francs for non-built properties (Art. 278 to 300 of the General Tax Code);
- **Special Solidarity Contribution (CSS):** 1% of the taxable base determined as in the case of VAT, excluding however services directly related to mining and petroleum activities, the list of which is established by joint order of the Ministers in charge of Mines, Finance and Petroleum (Art.24 and 25 of the 2017 Finance Act Law);
- **Contribution to Vocational Training (CFP):** 0.5% of the annual wage bill made up of all the gross monthly remuneration received by each employee, including allowances and other allowances (Art.9 of the 2017 Finance Ac Law);
- **Tax on remittances:** the rate is set at 1.5% for transfers made in Gabon to foreign countries. (Art.14 Amending Finance Law 2008);
- **Contribution to the African Union (CAF):** 0.2% on the customs value of products originating in non-member countries of the Union (Art.21 Finance Law 2018);
- **Contribution for the Improvement of the Living Environment:** 7% of the amount of the electricity bill excluding taxes (Art. 13 to 16 of the 2026 Finance Law);
- **Carbon contribution:** 10,700 CFA francs per tonne / metric ton of CO2 emitted by economic operators in the maritime and aviation sectors, the calculation of the contribution based on the carbon footprint associated with Gabon, which represents 50% of the carbon footprint of the movements of ships or aircraft between Gabon and abroad (Art. 23 to 32 of the 2026 Finance Law);
- **Flat-rate housing tax** (Art. 376 to 384 of the French Tax Code);
- **Environmental Protection Tax** (Art. 17 to 22 Finance Law 2026);
- **Contribution of licences / Patent tax:** 0.1% of turnover before tax, with a minimum of 150,000 CFA francs and a maximum of 10,000,000 CFA francs (Art. 265 of the General Tax Code).



# VII. TAX ADVANTAGES AND SPECIFIC REGIMES

## 1. Scope

Infrastructure, natural resources, agriculture, the timber industry, telecommunications and new information and communication technologies, tourism and ecotourism.

## 2. Tax advantages

The tax benefits may relate to exemptions from Corporate Tax, Value Added Tax and Withholding Tax, which may be granted to companies in the investment or construction phase for a maximum period of 3 years, under certain conditions (Art.3 bis of the General Tax Code).

## 3. Specific régimes

- Tax treaties: CEMAC, OCAM, France, Belgium, Canada and Morocco;
- Investment Charter; Incentives for the timber industry, the oil industry and tourism businesses;
- Favorable measures to investment: new companies, real estate development companies, hotel tourism companies, free zones.



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