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#### **BUSINESS ENVIRONMENT**

#### **OPERATING A BUSINESS**

Setting Up a Company	Central African Republic	Sub-Saharan Africa
Procedures (number)	10.0	7.5
Time (days)	22.0	21.3

Source: Doing Business - Latest available data.

## **National Intellectual Property Organisation**

Go to this page to access the contact of the National Service of Industrial Property in the Central African Republic.

## **TAX RATES**

# **Consumption Tax Rate**

19% (standard rate).

Reduced rate of 5% on wheat flour, milk, frozen fish and refined oils.

Exports and international transport services are zero-rated.

Essential goods, medical services, sales of gold and diamonds are exempt from VAT.

### **Other Consumption Taxes**

Excise duties are levied on the following products: alcoholic beverages (25%), imported non-alcoholic beverages (10%), tobacco products (25%), perfume and cosmetics (25%), jewellery and precious stones (25%), frozen Pacific salmon (25%), liver, egg and milt fish (25%), caviar and foie gras (25%)

# **Company Tax**

30%

# Withholding Taxes

Dividends: 15%; Interests: 15%; Royalties: 15%.