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## BUSINESS ENVIRONMENT

### THE CONSUMER

#### Consumer Profile

Gabon has a population of around 2.13 million people, with a GDP per capita estimated at USD 8,600 by the IMF (2021). The living standard is generally higher than the regional levels, and the country is classified as upper-middle-income by the World Bank. The Gabonese consumers are relatively young: according to data by the CIA, the proportion of children below the age of 14 is 36.45%, 21.9% of the population is between 15 and 24, 32.48% between 25 and 54, while only 9.1% are 55 or older; and it is equally split between men and women (2020 est.). The population density is relatively low, however, most of the people are concentrated in urban areas (especially in the capital Libreville): about 89.7% of the population are urban dwellers (World Bank, 2019 latest data available), also thanks to the fact the most of the country's territory is covered with rainforests. Though the GDP per capita is almost quadruple than that of most African countries, purchasing power is concentrated, with around-one third of the population live below the poverty line (CIA World Factbook, latest data available).

#### Consumer Behaviour

Generally, price is the main purchasing factor for Gabonese consumers. However, the country has one of the highest income per capita and there is a middle class - comprised mainly of governmental employees - that is growing and whose tastes are more sophisticated: while still paying attention to the price, they prefer to have a wider range of choice. Proximity and availability are also important aspects of the Gabonese consumer purchasing habits (Gabon is the country in Sub-Saharan Africa with the highest rate of population living in urban areas). Most of the household spending is destined for food and basic needs, and the majority of products commercialized in the country are imported. According to Coface's report on Sub-Saharan Africa, Gabon is the country with the highest potential in terms of the household consumption market in the area. The high-end products' market has been growing in recent years (for example, Gabon is the third-largest importer of champagne in Africa, and according to data by the WHO the country is also the main consumer of beer in the whole continent).

#### Consumers Associations

[General Department of Competition and Consumption](#)

## IMPORTING & DISTRIBUTING

#### Import Procedures

All importers must obtain a "fiche circuit" (trader's card) issued by the Single Window Service in the Enterprise

Development Centre (CDE).

When importing in Gabon, an import declaration (DPI) issued by the Directorate responsible for external trade is required. In addition, payments in respect of imports with a FOB value of XOF 5,000,000 or more must be domiciled with an approved bank.

All imports must be the subject of a "detailed declaration" accompanied by:

- the original invoice;
- the bill of lading;
- the packing list (including a full description of the contents of the shipment);
- the insurance certificate;
- the cargo identification note (BIC) issued by the Gabonese Shippers' Council (with fees varying according to the origin of the imports);
- the certificate of origin (the EUR 1 form for products of European Union origin)

Further certificates may be required: for agrifood products, a certificate stating that they are free of radioactive contamination; a phytosanitary certificate for products of plant origin; and a sanitary certificate for products of animal origin.

The duties and taxes are paid either by means of a clearing credit or by direct payment (in cash or by certified bank cheque).

The average clearance time is estimated in 24 hours after the customs declaration, accompanied by all the required documentation, has been submitted.

With regards to its Sanitary and Phytosanitary (SPS) issue, Gabon is following the standard set by the World Health Organization, the FAO/WHO Codex Alimentarius Commission, the International Plant Protection Convention (IPPC) and several other African and global conventions. Gabon does not address SPS as a barrier to trade, as it applies the same sanitary rules to all food products, whether produced domestically, imported from abroad, or intended for export.

For reasons of sanitary protection, a sanitary or phytosanitary certificate, as appropriate, must be obtained for imports of a list of food and pharmaceutical products

All perishable foodstuffs, cosmetics and pharmaceutical products sold must also bear a label in French showing their origin, their use-by date and the specification of the substances used.

## **Distribution market players**

Supermarket chains in Gabon include:

- Casino Supermarkets
- Géant Casino-Mbolo
- Prix Import
- San Gel
- Score
- SuperGros
- Viga Supermarkets

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## **OPERATING A BUSINESS**

### **Type of companies**

### **Société à responsabilité limitée (LLC/SARL)**

**Number of partners:** Minimum one shareholder and one director, which may be of any nationality and not be resident in the country

**Capital (max/min):** XAF 1 million minimum capital

**Shareholders and liability:** Liability is limited to the amount contributed.

### **Public Limited Company (PLC)**

**Number of partners:** Minimum one shareholder and one director, of any nationality. If the company has more than three shareholders, a board of directors must be appointed (with minimum three directors)

**Capital (max/min):** XAF 10 million minimum capital divided into shares

**Shareholders and liability:** Liability is limited to the extent of the shareholders' contributions

### **Limited Partnership (Société en Commandite Simple - SCS)**

**Number of partners:** At least two partners with no maximum.

**Capital (max/min):** No minimum capital required.

**Shareholders and liability:** Limited partners who do not participate in management have limited liability. However, general partners or managing partners have joint and unlimited liability

### **General Partnership (SNC)**

**Number of partners:** Minimum two partners

**Capital (max/min):** No minimum capital required.

**Shareholders and liability:** partners have joint and unlimited liability

Setting Up a Company	Gabon	Sub-Saharan Africa
Procedures (number)	7.0	7.5
Time (days)	10.0	21.3

*Source: Doing Business - Latest available data.*

## **Cost of Labour**

### **Minimum Wage**

The legislation provides that the government may set minimum wage rates for any occupation or sector that is not covered by a collective agreement (or in case the collective agreement does not set minimum wage rates). However, the government has only set the national minimum wage, equal to XOF 150,000 per month (ILO, 2019 latest data available).

### **Average Wage**

There are no official data regarding the average salary in Gabon. According to salaryexplorer.com, the average salary is XOF 553,000 in 2021.

### **Social Contributions**

Social Security Contributions Paid By Employers: 20.1% of covered earnings.

Social Security Contributions Paid By Employees: 4.5% of covered earnings.

## Intellectual Property

### National Organisations

Intellectual Property Office (Ministry of Industry and National Entrepreneurship): visit this [page](#) for contact information.

[Industrial Property Center of Gabon \(CEPIG\)](#)

### Regional Organisations

Gabon is a member of [WIPO](#) and of the [African Intellectual Property Organization \(OAPI\)](#)

## TAX RATES

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### Consumption Taxes

#### Nature of the Tax

Value added tax (VAT) - Taux sur la valeur ajoutée (local name)

#### Tax Rate

18%

#### Reduced Tax Rate

A reduced rate of 10% applies to manufacturing operations and sales of certain products (such as mineral water, cement, chicken, and sugar) listed by Article 221 of the Gabonese Tax Code.

Exports and international transports are zero-rated.

### Other Consumption Taxes

Excise duties are levied on luxury goods, alcoholic drinks, perfume and cosmetic products, caviar, salmon, cigars, and cigarettes, with rates ranging from 5% to 40%, plus a specific tax based on quantities.

A special solidarity contribution (SSC) is levied on good and services at a rate of 1% (calculated based on the amount invoiced, after deducting the taxes) on companies whose annual turnover, excluding taxes, is at least XAF 30 million.

Stamp duties and registration duties are also applied.

### Corporate Taxes

#### Company Tax

30%

## Capital Gains Taxation

Capital gains are generally taxed as ordinary business income.

Capital gains realised on the disposal of a fixed asset in the course of trading are excluded from income for a period of three years, if the taxpayer records the capital gain in a special account and reinvests the gain in new fixed assets within the same period.

Net capital gains realised through intra-group operations are taxed at a reduced rate of 20%.

## Main Allowable Deductions and Tax Credits

Under certain conditions and provided that a specific request has been made prior to the incorporation of the company, a start-up can use an accelerated depreciation method on the acquired equipment goods during the first five years of activity. Bad debt can be deducted from the result of the fiscal year during which the debt became completely unrecoverable. General provisions cannot be deducted unless they relate to existing liability or loss. The Gabonese Tax Code provides for a five-year carryforward for net operating losses, whereas the carryback of losses is not permitted.

Rentals granted to a company are allowed as a deductible expense if they are at market prices.

Charitable contributions made to organisms of public interest located in Gabon can be deducted (within a limit of 1% of the company's turnover). Under certain conditions, management fees paid to a foreign parent company can be deducted. Fines are not deductible, same as for most taxes (except certain professional taxes).

## Other Corporate Taxes

A tax is levied on buildings at the rate of 15% of the rental value after deducting 25% of the value for deterioration and maintenance. Non-built properties are taxed at the rate of 25% of the taxable revenue corresponding to 4% to 5% of the rental value or 10% of the purchase value.

Remote transfer operations carried out in Gabon towards countries outside the Central Africa Monetary Union (UMAC) are taxed at a rate of 1.5% of the amount of the funds to be transferred.

A business license tax applies to both individuals and entities engaged in a profession, business, or industry in Gabon, regardless of nationality. The rate may vary between XAF 15,000 and XAF 540,000.

A franchise tax between XAF 10,000 and XAF 500,000 is levied on any company that carries on a trade, business, or activity that is not expressly exempted, according to the size, nature, and location of the company. Insurance premiums are subject to taxation at rates varying according to the type of insurance, between 0% (life) and 30% (fire).

Employers must contribute to the National Social Security Fund (CNSS) and the National Disease Insurance and Social Guarantee Fund (CNAMGS), for a total contribution of 20.1%, with various annual taxable basis ceiling (e.g. XAF 18 million/year for the National Social Security Fund and XAF 2.5 million/month for the National Disease Insurance and Social Guarantee Fund).

## Other Domestic Resources

[Directorate-General for Taxation](#)

[Consult Doing Business Website](#), to obtain a summary of the taxes and mandatory contributions.

## Double Taxation Treaties

### Countries With Whom a Double Taxation Treaty Have Been Signed

[List of double taxation treaties signed by Gabon](#)

**Withholding Taxes**

Dividends: 20%; Interest: 20%; Royalties: 0 (residents)/20% (non-resident)
