



Export customs declaration and export duties

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Commercial exports follow the same registration formalities as imports and require a detailed declaration in ASYCUDA World. Gabon has removed most export duties; manganese, gold and first and second stage processed timber remain taxed. Exports are zero-rated for VAT.

Steps 4	Total indicative delay At least 1 day 2 steps without a published delay	Total indicative cost 2,500 FCFA to 3,500 FCFA plus 6 proportional or variable fees
Responsible institution Directorate General of Customs and Indirect Duties (DGDDI)		Last validation 22 September 2026

Steps

1 Domicile the export and sign the foreign exchange undertaking (outside CEMAC, 5 million FCFA or more)

BEAC Instruction No. 006/GR/2019 of 10 June 2019 covers exports of goods and services outside CEMAC (article 1). Unless exempted, any export worth at least 5 million FCFA is domiciled with a single licensed credit institution, which carries out the banking formalities for the exporter until the file is cleared (articles 6 and 7). Domiciliation comes before customs clearance (article 9). For goods, the file contains the export declaration, a copy of the commercial contract or an equivalent document, the firm foreign exchange undertaking following the template annexed to the instruction, the tax identification number and, for restricted goods, the required authorisations (article 13). Exemptions include supplies to foreign ships and aircraft, samples not for sale, gifts to a foreign State and permanent removals outside CEMAC (article 18). Splitting an export to stay below the threshold is prohibited (article 27). Proceeds are repatriated to CEMAC through the domiciliation bank within 150 days of export at most (article 20).

Institution	Licensed intermediary banks (domiciliation banks)
Channel	At the counter
Delay	Processing time not published; domiciliation before customs clearance and repatriation of proceeds within 150 days at most (BEAC Instruction No. 006/GR/2019, art. 9 and 20)
Documents	Foreign exchange undertaking, Commercial invoice
Fees	Not published (bank charges set by each bank)
Link	https://www.beac.int/wp-content/uploads/2020/12/Instruction-N%C2%B0-006-GR-2019.pdf

2 Obtain the BIETC from the Gabonese Shippers' Council

The exporter records the shipment on the BIETC platform of the Gabonese Shippers' Council (CGC). The note covers outbound freight by sea, air and road and supports the freight traffic monitoring set up by ordinance no. 009/PR/2014 of 20 August 2014.

Institution	Gabonese Shippers' Council (CGC)
Channel	Online or at the counter
Location	Gabonese Shippers' Council office in Owendo (filing of documents)
Delay	Not published; for air freight the document is released on arrival after checks and payment
Documents	Contract of carriage, Commercial invoice, Freight invoice or certificate, Packing list
Fees	Export BIETC, all zones and modes (WTO 2023, CGC): 2,500 FCFA (official) Express freight export supplement (WTO 2023): 1,000 FCFA (official)
Link	https://cgcgabon.ga/bietc-aerien/

3 File the detailed export declaration in ASYCUDA World

A licensed customs broker files the detailed declaration in ASYCUDA World (SYDONIA World), with the sanitary or phytosanitary certificate and the certificate of origin when the importing country requires them. A simplified export declaration (DESE) is available to some exporters. For bulk cargo (ores, timber, grain), the DGDDI specific controls directorate may weigh ships to establish exported quantities. Administrative reference values are still used for processed wood products and some raw produce.

Institution	Directorate General of Customs and Indirect Duties (DGDDI)
Channel	Online or at the counter
Location	Customs headquarters, 823 avenue Nelson Mandela, Oloumi industrial zone, Libreville, and customs offices at the port, airport and land borders
Delay	Average customs processing time for exports of 24 hours according to the authorities (WTO 2023) (official)
Documents	Detailed customs declaration, Commercial invoice, Packing list, Foreign exchange undertaking, Electronic cargo tracking note (BIETC)
Fees	Manganese export duty: 3.5% of the reference value according to the WTO (2023); the DGDDI states 3% and the 2019 mining code caps export duties at 1% according to the WTO. Rate to be confirmed with the DGDDI Gold export duty, 0% to 3% depending on the agreement and degree of processing Export duty on first stage processed timber (finance law no. 019/2020): 7.5% (official) Export duty on second stage processed timber: 3% (official) Third stage processed timber exempt from export duty: 0% (official)
Link	https://www.douanes.ga/professionnels/procedures-douanieres

4 Inspection, loading and VAT refund

After the declaration is endorsed and any inspection completed, the goods are loaded. Exports are zero-rated for VAT: the VAT paid on inputs is refunded at the exporter's request, within three months according to the WTO.

Institution	Directorate General of Customs and Indirect Duties (DGDDI)
Channel	At the counter
Location	Customs headquarters, 823 avenue Nelson Mandela, Oloumi industrial zone, Libreville, and customs offices at the port, airport and land borders
Delay	VAT refund within three months (WTO 2023) (official)
Documents	Detailed customs declaration
Fees	No specific published fee
Link	https://www.wto.org/french/tratop_f/tpr_f/s445-04_f.pdf

Documents to prepare

☐	Foreign exchange undertaking Issued by Licensed intermediary banks (domiciliation banks)	Steps 1, 3
☐	Commercial invoice	Steps 1, 2, 3
☐	Contract of carriage	Step 2
☐	Freight invoice or certificate	Step 2
☐	Packing list	Steps 2, 3
☐	Detailed customs declaration Issued by Directorate General of Customs and Indirect Duties (DGDDI)	Steps 3, 4
☐	Electronic cargo tracking note (BIETC) Issued by Gabonese Shippers' Council (CGC)	Step 3

Fees

Step	Fee	Amount	Basis	Status
1	Not published (bank charges set by each bank)	Not published	Variable	
2	Export BIETC, all zones and modes (WTO 2023, CGC)	2,500 FCFA	Fixed amount	Official
2	Express freight export supplement (WTO 2023)	1,000 FCFA	Fixed amount	Official

Step	Fee	Amount	Basis	Status
3	Manganese export duty: 3.5% of the reference value according to the WTO (2023); the DGDDI states 3% and the 2019 mining code caps export duties at 1% according to the WTO. Rate to be confirmed with the DGDDI	Not published	Percentage	
3	Gold export duty, 0% to 3% depending on the agreement and degree of processing	Not published	Percentage	
3	Export duty on first stage processed timber (finance law no. 019/2020)	7.5%	Percentage	Official
3	Export duty on second stage processed timber	3%	Percentage	Official
3	Third stage processed timber exempt from export duty	0%	Percentage	Official
4	No specific published fee	Not published		

Legal basis

Regulation	CEMAC customs code Règlement n° 05/19-UEAC-010A-CM-33 du 22 mars 2019 portant révision du Code des douanes de la CEMAC, of 22 March 2019
Regulation	Regulation on foreign exchange in CEMAC Règlement n° 02/18/CEMAC/UMAC/CM du 21 décembre 2018, of 21 December 2018
Code	Mining code Loi n° 037/2018 du 11 juin 2019 portant réglementation du secteur minier en République gabonaise, of 11 June 2019

Sources

Examen des politiques commerciales des pays de la CEMAC, rapport du Secrétariat, annexe 3 Gabon (WT/TPR/S/445, 16 août 2023), Organisation mondiale du commerce (OMC)

https://www.wto.org/french/tratop_f/tpr_f/s445-04_f.pdf, retrieved on 21 September 2026

La fiscalité douanière (copie archivée de douanes.ga), Direction générale des douanes et droits indirects (DGDDI)

<http://web.archive.org/web/20260604210906/https://www.douanes.ga/medias/documents/15/la-fiscalite-douaniere>, retrieved on 21 September 2026

Département des contrôles spécifiques (copie archivée de douanes.ga), Direction générale des douanes et droits indirects (DGDDI)

<http://web.archive.org/web/20260606130620/https://www.douanes.ga/medias/documents/33/departement-des-contrôles-specifiques>, retrieved on 21 September 2026

BIETC aérien, Conseil gabonais des chargeurs (CGC)

<https://cgcgabon.ga/bietc-aerien/>, retrieved on 21 September 2026

Doing Business 2020, profil économique du Gabon (données collectées en mai 2019), Banque mondiale

<https://www.doingbusiness.org/content/dam/doingBusiness/country/g/gabon/GAB.pdf>, retrieved on 21 September 2026

Instruction n° 006/GR/2019 du 10 juin 2019 précisant les conditions et modalités de déclaration, domiciliation des exportations de biens et services et de rapatriement dans la CEMAC des recettes afférentes, Banque des États de l'Afrique centrale (BEAC)

<https://www.beac.int/wp-content/uploads/2020/12/Instruction-N%C2%B0-006-GR-2019.pdf>, retrieved on 22 September 2026
