GABON ECO

Procedure sheet / Tariffs and taxes

Corporate income tax and VAT: rates and deadlines

Online version

Version	**1**
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Freshness	Up to date

Companies established in Gabon pay corporate income tax at 30%, raised to 35% in the oil and mining sectors, with a minimum flat tax of 1% of turnover. VAT applies at a standard 18% rate, with reduced rates of 10% and 5% and a zero rate on exports. The 2026 finance law makes electronic invoicing mandatory.

Steps	Total indicative delay	Total indicative cost
4	**Not published**	**500,000 FCFA** plus 8 proportional or variable fees
Responsible institution Directorate General of Taxes (DGI)		Last validation 21 September 2026

Steps

1 Pay the first corporate tax instalment

Pay, by 30 November, a first instalment equal to 25% of the tax assessed for the previous year. The tax year is the calendar year.

Institution	Directorate General of Taxes (DGI)
Channel	Online or at the counter
Delay	Deadline: 30 November
Fees	First instalment: 25% of the previous year's tax: 25% (official)
Link	https://taxsummaries.pwc.com/gabon/corporate/tax-administration

2 Pay the second instalment

Pay, by 30 January, a second instalment equal to 33% of the tax assessed for the previous year.

Institution	Directorate General of Taxes (DGI)
Channel	Online or at the counter
Delay	Deadline: 30 January
Fees	Second instalment: 33% of the previous year's tax: 33% (official)
Link	https://taxsummaries.pwc.com/gabon/corporate/tax-administration

3 File the annual return and pay the balance

File the return for the previous year before 30 April and pay the balance. Corporate income tax is 30%, or 35% for oil and mining. It cannot be lower than the minimum flat tax (1% of turnover) or a minimum collection of XAF 500,000; new and exempt companies are not subject to these minimums.

Institution	Directorate General of Taxes (DGI)
Channel	Online or at the counter
Delay	Deadline: 30 April
Documents	Annual tax return
Fees	Corporate income tax, standard rate: 30% (official)
	Corporate income tax, oil and mining sectors: 35% (official)
	Minimum flat tax (IMF): 1% of turnover: 1% (official)
	Annual minimum collection: 500,000 FCFA (official)
Link	https://taxsummaries.pwc.com/gabon/corporate/taxes-on-corporate-income

4 Invoice and declare VAT

Businesses with turnover excluding tax of XAF 60 million or more are liable for VAT: standard rate 18%, reduced rates of 10% and 5% for certain products, zero rate on exports. The 2026 finance law makes standardised electronic invoices mandatory and makes VAT deduction conditional on receiving them. The filing calendar is set by the DGI.

Institution	Directorate General of Taxes (DGI)
Channel	Online or at the counter
Delay	Not published
Fees	VAT, standard rate: 18% (official)
	VAT, reduced rate: 10% (official)
	VAT, reduced rate on certain products: 5% (official)
Link	https://taxsummaries.pwc.com/gabon/corporate/other-taxes

Documents to prepare

☐ **Annual tax return** — Step 3
Issued by Directorate General of Taxes (DGI)

Fees

Step	Fee	Amount	Basis	Status
1	First instalment: 25% of the previous year's tax	25%	Percentage	Official
2	Second instalment: 33% of the previous year's tax	33%	Percentage	Official
3	Corporate income tax, standard rate	30%	Percentage	Official

Step	Fee	Amount	Basis	Status
3	Corporate income tax, oil and mining sectors	35%	Percentage	Official
3	Minimum flat tax (IMF): 1% of turnover	1%	Percentage	Official
3	Annual minimum collection	500,000 FCFA	Fixed amount	Official
4	VAT, standard rate	18%	Percentage	Official
4	VAT, reduced rate	10%	Percentage	Official
4	VAT, reduced rate on certain products	5%	Percentage	Official

Legal basis

Law	**2026 finance law** Loi n° 041/2025 du 29 décembre 2025 déterminant les ressources et les charges de l'État pour l'année 2026, of 29 December 2025
Law	**2025 finance law** Loi n° 033/2024 du 30 décembre 2024 déterminant les ressources et les charges de l'État pour l'année 2025, of 30 December 2024

Sources

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https://blog.avocats.deloitte.fr/gabon-les-principales-mesures-de-la-loi-de-finances-pour-2026/, retrieved on 21 September 2026