GABON ECO

Procedure sheet / Tariffs and taxes

Use the Investment Charter incentives

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Online version

The Investment Charter, established by law no. 15/98 of 23 July 1998, sets the general framework of guarantees and benefits offered to investors. It provides in particular for a corporate tax exemption during the first three financial years, declining-balance depreciation, loss carry-forward, a zero VAT rate on exports and customs duty suspensions for export activities.

Steps	Total indicative delay	Total indicative cost
4	**At least 2 days** 3 steps without a published delay	**Proportional or variable fees**
Responsible institution National Investment Promotion Agency of Gabon (ANPI-Gabon)		Last validation 21 September 2026

Steps

1 Identify the applicable regime

Activities outside sector codes and regulated professions only require a simple declaration at the one-stop shop. Sectors covered by a specific code, notably the extraction and processing of natural resources, follow their own tax and technical rules.

Institution	National Investment Promotion Agency of Gabon (ANPI-Gabon)
Channel	Online or at the counter
Delay	Not published
Link	https://investingabon.ga/formalisation

2

File at the one-stop shop

File the incorporation or project file with ANPI-Gabon. For an activity under a sector code, approval is granted by the supervising minister on the advice of a decision committee within 30 days of filing. For a regulated profession, the competent body or professional order decides within 15 days.

Institution	National Investment Promotion Agency of Gabon (ANPI-Gabon)
Channel	Online or at the counter
Delay	48 hours (simple declaration), 15 days (regulated profession) or 30 days (sector code), under articles 8 to 10 of the Charter (official)
Documents	Technical approval
Link	https://investingabon.ga/formalisation

3

Apply the general tax benefits

The Charter provides for a corporate tax exemption during the first three financial years, declining-balance depreciation and loss carry-forward. PwC reports that new companies are exempt from the minimum flat tax. Since the 2026 finance law, contractual or individual exemption schemes remain subject to minimum taxation, including a 5% VAT floor rate.

Institution	Directorate General of Taxes (DGI)
Channel	Online or at the counter
Delay	Not published
Documents	Tax registration certificate (NIF)
Link	https://faolex.fao.org/docs/pdf/Gab190565.pdf

4

Apply for duty suspension regimes

Export-oriented activities can benefit from duty suspension through temporary admission, duty-free entry or inward processing, within the CEMAC common external tariff. The application is made to customs.

Institution	Directorate General of Customs and Indirect Duties (DGDDI)
Channel	At the counter
Delay	Not published
Fees	Not published
Link	https://faolex.fao.org/docs/pdf/Gab190565.pdf

Documents to prepare

- [ ] **Technical approval** — Step 2
- [ ] **Tax registration certificate (NIF)** — Step 3
  Issued by Directorate General of Taxes (DGI)

Fees

Step	Fee	Amount	Basis	Status
4	Not published	Not published	Variable	

Legal basis

Law	**Investment charter** Loi n° 15/98 du 23 juillet 1998 instituant la Charte des investissements en République gabonaise, of 23 July 1998
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

Sources

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