

DRC

Current Tax System (2024)

Serial Number	Taxes	Taxpayers	Objects of Taxation	Tax Rates
1	Value Added Tax	Individuals or entities conducting economic activities in the DRC	Sale of goods, provision of services, import of goods	Standard rate of 16% unless exempted; reduced rate of 8% on certain supplies; 0% on experts
2	Corporate Income Tax	Resident and non-resident	Profits from any operational activity carried out in DRC	30%; minimum tax of 1% of the annual turnover; annual lump-sum tax amounting to CDF 50,000 for micro-sized companies; and 1% of turnover for the supply of goods or 2% of turnover for the supply of services for small-sized companies
3	Personal Income Tax	Individuals	Salaries* derived in DRC	Progressive rates from 3% to 40% (capped at 30% of the taxable salary)

* Incomes other than salaries are not subject tax in practice.