

Djibouti

Current Tax System (2024)

Serial	Taxes	Taxpayers	Subjects of Taxation ( Base of Taxation)	Tax Rates
1	Value Added Tax (VAT)	Transactions made in Djibouti by physical or legal persons under an economic activity other than employee	Taxable supplies of goods and services and imports	10% unless exempted; 0% on exports
2	Salary tax	Local and foreigners	Wages and salaries derived in	Progressive rates from 2% -45%
3	Corporate income tax	Resident and nonresident entities	Net profit generated from activities carried on in Djibouti	25%; Minimum tax at 1% of turnover if in absence of profit