

Current Tax System

Serial Number	Taxes	Taxpayers	Objects of Taxation (Base of Taxation)	Tax Rates
1	VAT	Entities and individuals with an annual turnover	supply and import of goods and services	18% on general goods and services unless exempted; reduced rates of 10% and 5% on specific supplies; 0% on exports
2	Corporate Income Tax	resident entities and nonresident entities	profits obtained by companies exploited in Gabon or those relating to operations carried out in Gabon	standard rate of 30%; 35% for companies in the oil and mining sectors; 25% for tourism companies and some other qualified entities; minimum tax of 1% of annual turnover or XAF 1 million even in absence of profit applies
3	Individual Income Tax	Individuals with habitual residence in Gabon and abroad	all wages, salaries, annuities, fees, and allowances received as remuneration for any activity carried out in Gabon	progressive rates from 0%-35%, plus 5% complementary tax on salaries