



DR CONGO

LEGAL & TAX FRAMEWORK FOR INVESTMENT – JUNE 2026 EDITION

A Central African mining giant and an **OHADA** member (since 2012), the Democratic Republic of the Congo is the **world's largest cobalt producer** (~74% of global supply) and the **world's second-largest copper producer** (Africa's largest). Unlike the franc-zone countries, it keeps its national currency — the **Congolese franc (CDF)** — and its own central bank, the **Central Bank of the Congo (BCC)**. Its continental scale, strategic resources and hydroelectric potential (Inga) make it a major market. This factsheet summarises the macroeconomic, tax and legal data relevant to an entry decision, with particular focus on the **legal securing** of the investment.

POPULATION

~109 M

2025 est. (UN / Worldometer)

CURRENCY

CONGOLESE FRANC

CDF — floating exchange regime (BCC)

GDP GROWTH

~5.6%

2025e · ~5.9% projected 2026 (IMF, Apr 2026)

INFLATION

~9%

2025e · ~7.2% projected 2026

GDP PER CAPITA

≈ \$871

2025 (IMF / Worldometer)

TOP ASSET

COBALT & COPPER

World's 1st cobalt · world's 2nd copper (Africa's 1st)

HEAD OF STATE

F.-A. TSHISEKEDI

Félix-Antoine Tshisekedi — President since 2019, re-inaugurated 20 Jan 2024

CAPITAL

KINSHASA

Economic and administrative hub

BUSINESS FRAMEWORK

OHADA

17 states · outside the franc zone (national BCC FX)

A STRATEGIC MINING GIANT

DR Congo concentrates resources critical to the global energy transition: **world's largest cobalt producer** (~74% of supply, Cobalt Institute 2025) and **world's second-largest copper producer** behind Chile. Since October 2025, cobalt exports have been governed by a **quota regime** (in force through 2027), which calls for upfront legal structuring of equity stakes and export flows. The **2018 Mining Code** (raised royalties, strategic substances) is the reference framework for extractive projects.

A HARMONISED BUSINESS-LAW FRAMEWORK

- ▶ **OHADA** — since 2012, DR Congo applies OHADA uniform business law (17 member states, 9 Uniform Acts: companies, security interests, debt recovery, insolvency, arbitration, etc.). Disputes may be brought before the **CCJA** (Common Court of Justice and Arbitration), whose awards are enforceable across the 17 states.
- ▶ **National monetary framework** — outside the franc zone: currency = **Congolese franc (CDF)** under a floating exchange regime, administered by the **Central Bank of the Congo (BCC)**; national foreign-exchange regulation.
- ▶ **Revised SYSCOHADA accounting** — the mandatory accounting framework, readable by any investor across the OHADA area.
- ▶ Also a member of the **African Union**, the **AfCFTA**, **SADC**, **COMESA**, **ECCAS** and **OAPI** (intellectual property).

COMMON OHADA COMPANY FORMS

FORM	MINIMUM CAPITAL
SA	FCFA 10,000,000 (OHADA reference) · ~USD 20,000 at the GUCE
SAS	Set freely by the by-laws
SARL (LLC)	Set freely by the by-laws
Branch	Tied to the foreign company (OHADA time limit)

Registration with the RCCM via the one-stop shop (GUCE); investment promotion: ANAPI.

TAX REGIME – THE ESSENTIALS

TAX	RATE	NOTES
Profits tax (CIT)	30%	Including the mining sector. Minimum tax: 1% of turnover , due even where no profit is recorded.
VAT	16%	Reduced rates of 1% and 5%; 0% on exports. Ordinary regime above CDF 300 million turnover.
Withholding taxes (non-residents)	14-20%	Dividends 20% (10% mining) · royalties 20% · services 14%. Interest: 0% (foreign-currency mining loans taken abroad) to 20%. Reduced by the applicable treaty.
Tax treaties	BE · ZA	Belgium and South Africa (in force). No France-DR Congo treaty — France-related flows fall under domestic law.

2026 tax reform (Laws No. 23/052 and 23/053 of 30 Nov 2023, in force 1 January 2026): move to a modernised CIT and personal income tax, 2026-2027 transition period; CIT 30% and the 1% minimum tax maintained. Source: PwC Worldwide Tax Summaries — DRC (corporate Apr 2026; withholding Oct 2024, to be cross-checked against the finance act and the DGI).

ATTRACTIVE SECTORS

- ▶ **Cobalt** — world's largest producer (~74% of 2025 supply); a strategic battery resource, under an export quota regime since October 2025.
- ▶ **Copper** — world's 2nd producer and Africa's 1st; Lualaba and Haut-Katanga deposits (copper and cobalt co-extracted).
- ▶ **Other mining** — coltan, gold, diamond, tin; diversified, export-oriented resources.
- ▶ **Hydroelectricity** — the Inga complex on the Congo River, among the largest potentials in the world.
- ▶ **Agriculture** — vast, largely under-exploited arable potential.

INVESTMENT INCENTIVES

- ▶ **Investment Code** — tax and customs exemptions for approved projects; agency in charge: **ANAPI**, the investor's gateway.
- ▶ **Special economic zones (SEZ)** — 2014 regime: one-stop shop, simplified tax procedures, customs-territory status.
- ▶ **Mining Code (Law 18/001 of 2018)** — the reference framework for extractive projects (raised royalties, strategic substances).

FOREIGN-EXCHANGE REGULATION

- ▶ **National framework (BCC).** Outside the franc zone, cross-border financial transactions fall under the national FX regulation administered by the Central Bank of the Congo; transactions through licensed banks, subject to domiciliation and declaration.
- ▶ **Repatriation of mining export proceeds.** The Mining Code requires the repatriation of a majority share (**60%** during amortisation, **100%** once amortised); penalties significantly strengthened in 2025-2026.
- ▶ **Good practice.** Fund in foreign currency and keep documentary traceability of each flow; anticipate the repatriation obligations from entry into the capital.

Precise terms (surrender ratios, documents, timelines) to verify with the BCC and a licensed bank.

Sources: IMF (country report / WEO, Apr 2026) · World Bank (Macro Poverty Outlook) · UN / Worldometer (population, 2025) · PwC Worldwide Tax Summaries — DRC (corporate Apr 2026; withholding Oct 2024) · Cobalt Institute (May 2025) · 2018 Mining Code · ANAPI / investindrc.cd · Central Bank of the Congo (foreign-exchange regulation) · DRC Presidency · OHADA (ohada.org) · uggcafrica.com.

SECURING THE INVESTMENT

Beyond the figures, a successful entry rests on command of the legal framework. In a world-class mining country with a demanding national foreign-exchange regime, contractual structuring and compliance with repatriation obligations are decisive.

THE UGGC ANGLE — OHADA LEVERS

- § **CCJA arbitration** — awards enforceable across the 17 OHADA member states; all the more valuable outside the franc zone.
- § **Security interests (Uniform Act)** — mortgage, pledge, autonomous guarantee, security agent; secure mining financings.
- § **FX & repatriation** — national BCC regulation: structure dividend and capital repatriation upfront.
- § **Governance & compliance** — OHADA company law, SYSCOHADA, 2018 Mining Code.

Our support in DR Congo. UGGC Africa supports investors in DR Congo from its **Africa Desk in Casablanca**, drawing on its pan-African network.

Disclaimer. This country factsheet is provided for general information, as at June 2026; it does not constitute legal or tax advice and cannot bind UGGC Africa. The figures are drawn from public sources and are subject to change (notably through Congolese finance acts and the Mining Code). Any investment decision should be the subject of a tailored analysis.