



GABON

LEGAL & TAX FRAMEWORK FOR INVESTMENT – JUNE 2026 EDITION

A pivotal Central African nation and a member of **CEMAC**, Gabon combines a historic oil rent with a clear ambition to **industrialise through local processing** of its resources. The **world's second-largest manganese producer** and the continent's leading processor of tropical timber since the ban on log exports, it builds on the **Nkok Special Economic Zone** and applies the unified **OHADA** legal area, with a currency pegged to the euro. 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

~2.6 M

2025 est. (UN / Worldometer)

CURRENCY

FCFA · XAF

CFA franc BEAC — fixed peg €1 = XAF 655.957

GDP GROWTH

~2.8%

2025e · ~2.6% projected 2026 (IMF)

INFLATION

~1.7%

2025e · ~2.5% projected 2026

GDP PER CAPITA

≈ \$9,380

2025 (IMF) — among the highest in sub-Saharan Africa

TOP ASSET

MANGANESE

World's 2nd producer · processed timber · oil

HEAD OF STATE

B. C. OLIGUI NGUEMA

Brice Clotaire Oligui Nguema — elected 12 Apr 2025, inaugurated 3 May 2025

CAPITAL

LIBREVILLE

Economic and administrative hub

THE LOCAL-PROCESSING BET

Gabon mandates the on-site processing of its resources: **log exports have been banned since 2010** — making the country the continent's leading processor of tropical timber — and a **ban on raw-manganese exports is announced for 2029**. The **Nkok Special Economic Zone** anchors this industrial cluster. For investors, the issue is no longer merely extractive but **industrial**: building in a processing unit becomes a structuring prerequisite, within an OHADA framework that secures financing and guarantees.

A HARMONISED BUSINESS-LAW FRAMEWORK

- ▶ **OHADA** — Gabon applies OHADA's 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.
- ▶ **CEMAC** — the Economic and Monetary Community of Central Africa, 6 states (central bank: BEAC); a common market and common foreign-exchange regulation.
- ▶ **Revised SYSCOHADA accounting** — the mandatory accounting framework, readable by any investor across the zone.
- ▶ Also a member of the **African Union**, the **AfCFTA**, the **WTO**, **OAPI** (intellectual property) and **CIMA** (insurance).

COMMON OHADA COMPANY FORMS

FORM	MINIMUM CAPITAL
SA	XAF 10,000,000
SAS	Set freely by the by-laws
SARL	Set freely by the by-laws
Branch	Attached to the foreign company (OHADA duration limit)

Registration with the RCCM; investment one-stop shop: ANPI-Gabon.

TAX REGIME — THE ESSENTIALS

TAX	RATE	DETAILS
Corporate income tax (CIT)	30%	Standard rate. Raised to 35% for oil and mining sectors. Minimum lump-sum tax: 1% of turnover, floor XAF 500,000, due even where no profit is recorded.
VAT	18%	Standard rate. 5% reduced rate on certain transactions; 0% on exports. Registration thresholds by activity.
Withholding taxes (non-residents)	20%	Dividends / interest / royalties: 20%. Services rendered in Gabon by non-residents: 10%. Reduced by the applicable tax treaty.
Tax treaties	GA NETWORK	France (in force), Belgium, Canada + CEMAC multilateral convention. Source: DGI Gabon.

Tax source: PwC Worldwide Tax Summaries — Gabon (Jan 2026); 2025/2026 finance acts. Thresholds to be confirmed against the official text.

ATTRACTIVE SECTORS

- ▶ **Manganese** — Gabon is the **world's 2nd producer** (around Moanda); the announced ban on exporting raw manganese (by 2029) opens local-processing opportunities.
- ▶ **Timber & processing** — log exports banned since 2010; a fast-growing processed-timber value chain, anchored by the Nkok SEZ.
- ▶ **Oil** — the historic pillar, with mature fields and declining output (a diversification challenge).
- ▶ **Nkok SEZ** — an industrial cluster (timber processing) with a preferential tax and customs regime.
- ▶ **Agribusiness & diversified mining** — palm oil, rubber, iron ore; renewable energy in development.

INVESTMENT INCENTIVES

- ▶ **Investment Code** — tax and customs benefits depending on the amount invested, jobs created and the sector (priority to industrialisation and local processing).
- ▶ **ANPI-Gabon** — one-stop shop for incorporation, approvals and support.
- ▶ **Nkok SEZ** — extensive tax and customs exemptions for export-oriented processing units.

FOREIGN-EXCHANGE REGULATION

- ▶ **CEMAC / BEAC framework.** Cross-border financial transactions fall under CEMAC's common foreign-exchange regulation (2018 Regulation), administered by the BEAC; it requires the **repatriation of export proceeds** and channels transfers through approved intermediaries — a regime appreciably stricter than in other zones.
- ▶ **Repatriation of dividends and capital.** Transfer abroad is permitted but conditional on documenting the flows and paying the taxes due — to be structured from entry into the capital. Arrangements (foreign-currency accounts) exist for oil and mining.
- ▶ **Good practice.** Funding the investment in foreign currency and keeping documentary traceability of each flow secures the later transfer.

Precise terms (thresholds, documents, timelines) to be checked with the BEAC and an approved intermediary.

Sources: IMF (World Economic Outlook / Gabon 2025-2026) · World Bank (Macro Poverty Outlook) · UN / Worldometer (population) · PwC Worldwide Tax Summaries — Gabon (Jan 2026) · 2025/2026 finance acts · ANPI-Gabon (Investment Code) · ARISE IIP (Nkok SEZ) · BEAC (2018 CEMAC foreign-exchange Regulation) · BOFIP (France-Gabon treaty in force) · OHADA (ohada.org) · BEAC · CEMAC · uggcafrica.com.

SECURING THE INVESTMENT

Beyond the figures, a successful entry rests on command of the legal framework. In a country that mandates **local processing** and applies a demanding CEMAC foreign-exchange regime, contractual structuring and tax calibration are decisive.

THE UGGC ANGLE — OHADA LEVERS

- § **CCJA arbitration** — awards enforceable across OHADA's 17 member states.
- § **Security interests (Uniform Act)** — mortgage, pledge, autonomous guarantee, security agent; to secure industrial and mining financings.
- § **FX & repatriation** — CEMAC/BEAC rules (mandatory repatriation of export proceeds): structure dividend and capital repatriation upfront.
- § **Governance & compliance** — OHADA company law, SYSCOHADA, mining establishment conventions.

Our support in Gabon. UGGC Africa supports investors in Gabon 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 Gabonese finance acts). Any investment decision should be the subject of a tailored analysis.