CONGO-BRAZZAVILLE

LEGAL & TAX FRAMEWORK FOR INVESTMENT — JULY 2026 EDITION

A **Central African OHADA and CEMAC member**, the Republic of the Congo (Congo-Brazzaville) is primarily an **oil and gas economy**, with hydrocarbons driving the bulk of budget revenues and exports. The **Port of Pointe-Noire** is the **CEMAC's main logistics hub** — the gateway to the landlocked Central African hinterland. Congo operates within the **CEMAC monetary zone** (BEAC, XAF — fixed EUR parity), applies **OHADA** business law and the **SYSCOHADA** accounting framework. A notable structural asset: the **France–Congo tax treaty in force** (since 1989) provides a **0% withholding rate on interest**, a significant structuring advantage. This factsheet summarises the key macroeconomic, tax and legal data for an investment entry decision.

POPULATION
~6.6 M
2025 est. (Worldometer / UN)

CURRENCY
CFA FRANC XAF
BEAC/CEMAC — fixed parity 1 EUR = 655.957 XAF

GDP GROWTH
~2.4%
2025e · ~2.8% projected 2026 (IMF / BAD)

INFLATION
~2.9%
2025e · ~3.0% projected 2026 (BAD)

GDP PER CAPITA
≈ $2,404
2025 (Worldometer / IMF)

HEAD OF STATE
D. SASSOU-NGUESSO
Denis Sassou-Nguesso — President, re-elected 15/03/2026, inaugurated 16/04/2026

CAPITAL
BRAZZAVILLE
Administrative capital; Pointe-Noire = economic hub

BUSINESS FRAMEWORK
OHADA / CEMAC
17 OHADA states · CEMAC/BEAC (XAF zone)

KEY ASSET
PORT P.-NOIRE
CEMAC main logistics hub — gateway to the landlocked hinterland

PORT OF POINTE-NOIRE: THE CEMAC LOGISTICS HUB

The **Port of Pointe-Noire** is the Republic of the Congo's economic hub and the **CEMAC's primary logistics gateway**, serving the landlocked Central African hinterland (Chad, Central African Republic, DRC). The economy is dominated by **oil and gas** — hydrocarbons account for the bulk of fiscal revenues and merchandise exports. Secondary resources include **timber/forestry**, **potash** (mining) and a nascent **Special Economic Zone** regime. The **France–Congo tax treaty** (in force since 01/09/1989, per BOFiP) provides a **0% withholding on interest**, a structural differentiator for debt-financed projects.

A HARMONISED BUSINESS-LAW FRAMEWORK

- **OHADA** — Congo applies all 9 OHADA Uniform Acts (companies, security interests, debt recovery, insolvency, arbitration, etc.). Disputes may be referred to the **CCJA** (Common Court of Justice and Arbitration), whose awards are enforceable across the 17 member states.
- **CEMAC monetary zone** — CFA franc **XAF**, fixed parity **1 EUR = 655.957 XAF**, managed by the **BEAC**. Cross-border financial flows are subject to strict CEMAC foreign-exchange rules (Regulation 02/18): mandatory repatriation, licensed intermediaries, declaration obligations.
- **SYSCOHADA accounting** — the mandatory OHADA accounting framework, readable across the 17 member states.
- Also a member of the **African Union**, the **ECCAS** and the **AfCFTA**.

COMMON OHADA COMPANY FORMS

FORM	MIN. CAPITAL
SA	XAF 10,000,000 (OHADA standard)
SAS	Freely set by the by-laws
SARL (LLC)	Freely set by the by-laws
Branch	Tied to the foreign company (OHADA time limit)

One-stop registration via the RCCM. Investment promotion: API-Congo (apicongo.cg).

TAX REGIME — THE ESSENTIALS

TAX	RATE	NOTES
Corporate income tax (CIT)	30%	Standard rate. Sector rates: 28% (mining, real estate), 25% (microfinance, private schools). Agriculture/livestock/fisheries: exempt. Source: PwC/WTS (Dec. 2025).
VAT	18% + 5%	Standard rate 18%, plus a 5% surcharge on the VAT amount → effective rate ~18.9%. Reduced rate: 5% (listed products, SEZ). Ordinary regime above XAF 90 million turnover.
Minimum tax (IMF)	1%	1% of prior-year turnover. Floor: XAF 1,000,000 (XAF 500,000 if turnover < XAF 10M). **Rate doubles to 2%** after two consecutive loss-making years — a key risk for slow-ramp projects.
Withholding (non-residents)	15-20%	Dividends: 15%. Interest: 20% (0% under France–Congo treaty). Royalties: 20%. Services: 20% (range 5–20% by category). Source: PwC/WTS (Dec. 2025).
Tax treaties	FR · CN · IT · MU	France (in force 01/09/1989 — **0% on interest**, 15% dividends & royalties). China, Italy, Mauritius, CEMAC multilateral. Source: PwC/WTS; BOFiP.

Source: PwC Worldwide Tax Summaries — Congo-Brazzaville (Dec. 2025) · BOFiP (France–Congo treaty) · Deloitte (Finance Act 2025).

ATTRACTIVE SECTORS

- **Oil & gas** — dominant sector; hydrocarbons drive the bulk of fiscal revenues and merchandise exports. Dedicated para-petroleum tax regime. Structuring equity stakes and export flows upfront is critical.
- **Port of Pointe-Noire** — CEMAC's main logistics hub; gateway to the landlocked Central African hinterland (Chad, CAR, DRC).
- **Timber & forestry** — reduced VAT on forestry inputs; export tax on timber. Significant natural forest coverage.
- **Potash** (mining) — emerging mineral resource with export potential.
- **Special Economic Zone** (SEZ) — 2014 regime: one-stop shop, simplified tax procedures, customs-territory status.

INVESTMENT INCENTIVES

- **Investment Code (1992)** — guarantees investors priority access to foreign exchange for approved projects; tax and customs exemptions for the installation phase.
- **SEZ regime (2014)** — one-stop shop, simplified tax/customs procedures; particularly suited to export-oriented manufacturing.
- **API-Congo** (apicongo.cg) — investment promotion agency and investment code gateway.

FOREIGN-EXCHANGE REGULATION

- **Strict CEMAC framework (Regulation 02/18).** Cross-border financial flows must go through licensed banks (domiciliation requirement, declaration obligations). The XAF is pegged to the EUR at a fixed parity (655.957).
- **Mandatory repatriation.** Congo's Investment Code (1992) guarantees priority access to foreign exchange for approved projects — activate this mechanism from entry. Repatriation of dividends and sale proceeds is possible under proof of compliance and tax clearance.
- **Good practice.** Structure financing in foreign currency from day one; keep full documentary traceability of each flow to anticipate BEAC compliance requirements.

SECURING THE INVESTMENT

In an oil-dominated economy with strict CEMAC foreign-exchange controls, upfront legal structuring — particularly around repatriation and the para-petroleum tax regime — is decisive. The France–Congo treaty is a key structuring tool for debt-financed projects.

THE UGGC ANGLE – OHADA LEVERS

§ **CCJA arbitration** — awards enforceable across the 17 OHADA member states; the most effective dispute resolution mechanism in the zone.

§ **Security interests (Uniform Act)** — mortgage, pledge, autonomous guarantee, security agent; critical for oil and logistics project financing.

§ **France–Congo treaty** — 0% withholding on interest: structure debt financing with French vehicles to activate this benefit.

§ **CEMAC FX & repatriation** — Regulation 02/18: structure dividend repatriation and cross-border flows via a licensed BEAC bank from day one.

UGGC Africa supports you in Congo-Brazzaville through its pan-African platform — africa@uggc.com.

Disclaimer. This country factsheet is provided for general information, as at July 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). Any investment decision should be the subject of a tailored analysis.

Sources: IMF (country report / WEO) · BAD (African Economic Outlook 2025) · Worldometer / UN (population, 2025) · PwC Worldwide Tax Summaries — Congo-Brazzaville (Dec. 2025) · BOFiP (France–Congo treaty, in force 01/09/1989) · Deloitte (Finance Act 2025) · BEAC (Regulation 02/18) · API-Congo (apicongo.cg) · OHADA (ohada.com) · SGG / République du Congo · uggcafrica.com.