



Navigating taxation - 2026

Côte d'Ivoire

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Introduction

In this publication, all currency references are in West African CFA Franc (XOF), which was approximately USD 0.00178 as at 13 January 2026.

Effective 1 April 2025, PwC Ghana coordinates tax services for clients with interests in Côte d'Ivoire. For any questions arising from this guide, please contact any of the tax Partner/Directors on page 33.

Although we have taken all reasonable care in compiling this publication, we do not accept responsibility for any errors or inaccuracies that it may contain. This guide has been prepared for quick reference, and action should not be taken on the strength of the information contained herein without obtaining professional advice.

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A brief profile of PwC

About us

Global overview

At PwC, we help clients build trust and reinvent so they can turn complexity into competitive advantage. We're a tech-forward, people-empowered network with more than 364,000 people in 136 countries. Across audit and assurance, tax and legal, deals and consulting we help clients build, accelerate and sustain momentum. Find out more at www.pwc.com.

Our global values

We are driven by our global values of Act with integrity, Make a difference, Care, Work together and Reimagine the possible. We strive to deliver what we promise, work together as a team, and become a more purpose-led and values-driven firm.



In Africa, PwC is the largest provider of professional services, with over 450 partners and over 10,000 people located in 32 countries. This enables us to provide clients with seamless and consistent service, wherever they are located on the continent.

PwC Ghana

We offer professional services to both the private and public sectors in the following industries:

Consumer and Industrial Products and Services

Energy, Utilities and Resources

Financial Services

Government and Public Sector
(Including Donor Agencies and NGOs)

Audit and Assurance Services

Our audit approach is tailored to suit the size and nature of your organisation and draws upon our extensive industry knowledge. As leaders in the development of non-financial performance reporting, we help our clients respond to the need for greater transparency, improved corporate governance and business models based on the principle of sustainability. Every engagement is considered unique and is executed to ensure value creation. We assist shareholders and other stakeholders by providing an independent opinion and reports that add credibility to financial information. We assist audit committees in discharging their corporate governance and compliance responsibilities. We provide clearance to group auditors so that they are able to meet group reporting requirements. And we assist management by providing observation and advice on financial reporting and business issues.

Risk Assurance Services

Our risk assurance services consist of a portfolio of inter-related solutions developed around the themes of risk, controls and assurance. These services draw on skills and competencies that are fundamental to the delivery of a high-quality financial audit.

The risk assurance services we offer manage the following four areas of risk:

- Financial/Commercial
- Operational
- Organisational
- Compliance/Regulatory.

Tax and Legal services

PwC is the leading provider of tax services worldwide. We understand your business and economic environment and we combine this with specialist tax knowledge to help you navigate complexity. We provide services in the areas of direct tax, indirect taxes, transfer pricing, international tax and mergers and acquisitions, tax reporting and strategy, people and organisation and company secretarial and immigration services.

As regards accounting, we assist with preparing the monthly cash book, recording monthly bank transactions, keeping other subsidiary ledgers, submitting the trial balance, income statement, and balance sheet.

Consulting and Deals

We help organisations to work smarter and grow faster. We consult with our clients to build effective organisations, innovate and grow, reduce costs, manage risk and regulation and leverage talent. Our aim is to support you in designing, managing and executing lasting beneficial change.

We offer services in the following areas:

Deals	Consulting
Transactions	People and change
Business recovery	Finance and accounting
	Strategy and operations
	Technology solutions
	Forensics and investigative Services

Sustainability and climate change services

Organisations today operate in a complex environment with growing pressures from many angles. These include the need for transparency from stakeholders; consumer pressure (licence to operate); growing and changing risks to business models and supply chains; and increased competition for efficiency and growth opportunities attained through access to new products and markets.

Our sustainability experts help our clients in defining their sustainability strategy, advising on policy, operational change, risk management, reporting, monitoring and assuring their progress – all through a sustainability lens. We help our clients integrate environmental, social and governance issues into their operations and embrace the challenges of today’s business environment as opportunities for long-term and sustainable growth.

PwC Ghana Business School

For PwC, developing people and sharing knowledge are central to how we do business. We believe it is pivotal to the achievement of growth in our firm, our clients’ businesses, industries and the broader economy.

PwC’s Business School is not a traditional learning institution. Due to our deep experience in our industry and our knowledge of our clients and the industries in which they operate, we are subject matter experts in a variety of areas. PwC’s Business School is therefore focused on delivering relevant learning and development solutions based on this knowledge, as well as offering public courses on selected topics and a wide range of bespoke training solutions tailored to the needs and capacity of organisations.

For more information on the Business School please visit our website: <https://www.pwc.com/gh/en/about-us/business-school.html>

PwC Ghana coordinates tax services for clients with interests in Togo. For any questions arising from this guide, please contact of the Partners or Directors listed below.

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Direct taxation

Income liable to tax

In Côte d'Ivoire, income tax is levied annually on the income of both resident and non-resident persons. Resident persons are taxed on their worldwide income while non-resident persons are taxed only on income sources within Côte d'Ivoire.

Resident individuals

An individual is considered a tax resident in Côte d'Ivoire if the individual:

- Is a citizen or has a principal residence or dwelling in Côte d'Ivoire as an owner, usufructuary (has a legal right to use and benefit from a property in Côte d'Ivoire) or tenant;
- Is present (continuously or not) in the country for 183 days or more; or
- Is an employee outside Côte d'Ivoire and is remunerated by an employer in Côte d'Ivoire.

Resident corporations

An entity is deemed resident in Côte d'Ivoire if:

- Its registered office or place of effective management is located in Côte d'Ivoire; or
The entity has a Permanent Establishment ("PE") in Côte d'Ivoire.

Income sources

The chargeable income of a person for any assessment period is calculated as the total income earned during the year from business, employment and investment after all allowable expenses have been deducted.

Taxation of individuals

Resident and non-resident individuals who earn income from Côte d'Ivoire are liable to Personal Income Tax ("PIT") on income or profits derived from Côte d'Ivoire. The basis of taxation is the total net income earned from various categories of revenue during a single fiscal year.



Monthly tax rates

The gross tax amount for PIT is calculated by applying the progressive tax scale by the taxable salary based on the salary brackets. The taxable salary is the gross income less allowable expenses (including the reduction for family charges) and exemptions. The monthly progressive tax scale is as follows:

Monthly Income (XOF)	Tax rate
0 - 75,000	0%
75,001 - 240,000	16%
240,001 - 800,000	21%
800,001 - 2,400,000	24%
2,400,001 - 8,000,000	28%
Above 8,000,000	32%

Non-resident individuals are subject to a flat-rate tax of 25% on incomes sourced from Côte d'Ivoire. Dockworkers and transit dockworkers are also taxed at a flat-rate of 1.5% on the gross income relating to the services performed.

Personal reliefs

Resident individuals in Côte d'Ivoire are entitled to some personal reliefs including the family tax reduction which are deductible in the calculation of income taxes. Retired persons over seventy (70) years of age enjoy a 75% of rebate of taxes due. Individuals obtain a number of shares which is used in granting the reliefs. The reliefs are as follows:

Marital status	Number of shares
Single, divorced, or widowed without dependent children	1
Married without dependent children	2
Single or divorced with one (1) dependent child	2
Married or widowed with one (1) dependent child	2.5
Single or divorced with two (2) dependent children	2.5
Married or widowed with two (2) dependent children	3
Single or divorced with three (3) dependent children	3
Married or widowed with three (3) dependent children	3.5
Single or divorced with four (4) dependent children	3.5

The tax reduction is calculated according to the scale below. The number of shares for the deduction must not exceed five (5) in the determination of the relief amount in a given year:

Share scale	Monthly tax relief (XOF)	Annual tax relief (XOF)
1	0	0
1.5	5,500	66,000
2	11,000	132,000
2.5	16,500	198,000
3	22,000	264,000
3.5	27,500	330,000
4	33,000	396,000
4.5	38,500	462,000
5	44,000	528,000

Social Security Contributions

Employers and employees are jointly required to contribute to the National Social Security Fund (CNPS) for employees' retirement benefits. These contributions are calculated based on the employee's salary and withheld at source by the employer. Employers contribute 55% and employees contribute 45% of the total social security contribution rate payable to the CNPS. This translates to 7.7% of the employees' salary for employers and 6.3% for employees, making a cumulative contribution of 14% of the employee's salary.

In addition, the employer is also solely responsible for the contribution of the following benefits for the employee:

Category	Rate of contribution (%)
Family benefits	5.75
Maternity insurance	0.75
Work accidents and occupational diseases	2 - 5
Old age insurance	14

For voluntary retirement contributions by self-employed individuals, the contribution rate is 12% of the taxable income, 9% for the retirement contribution and 3% for risk, illness and maternity insurance. The contribution for both salaried and self-employed workers are subject to caps based on the minimum and maximum wage laws.



Employer contributions

Employers are required to pay a contribution, whether or not they are established in Côte d'Ivoire. If employees of a foreign employer are seconded to a company in Côte d'Ivoire, that company is liable for the contribution. The contribution rates are based on the residency of the employee and other factors and are applied on the taxable incomes paid to the employee. Local staff remuneration is exempt from this contribution, however other levies apply. This is as follows:

Type of contribution	Local staff	Expatriates
Employer contribution	0%	9.2%
National contribution for economic, cultural and social development	1.2%	1.2%
Apprenticeship tax	0.4%	0.4%
Tax for continuing vocational training	1.2%	1.2%
Total	2.8%	12%

Contributions must be paid monthly, within the first 15 days following the month of salary payment. If the monthly amount is less than XOF 1,000, payment can be made semi-annually (January and July).

Income determination

Personal gross income is made up of the following categories of income:

Employment income

Employers in Côte d'Ivoire are required to pay employment taxes based on the total taxable income of their employees, which includes all cash remuneration, living allowances, housing allowances, bonuses, and social contributions paid by the employer. However, non-mandatory social contributions are not taxable if they do not exceed both 10% of total gross income and XOF 3.8 million a year (XOF 320,000 a month).

In-kind benefits, such as housing, electricity, water, and air conditioning, are taxable and assessed according to a schedule of deemed values established by the tax administration. Contrarily, allowances granted for business expenses are not taxable up to an amount equal to 10% of taxable cash income plus reimbursements, provided that their use is properly justified.



In addition, a food allowance of up to XOF 30,000 per month per employee and award allowances up to a limit equal to six months of the employee's salary, excluding in-kind benefits, are also exempt. The following are also exempt from income tax:

- Family allowances and certain pensions granted by law or state authorities.
- Contributions to supplementary retirement funds, within two limits:
 - Up to 10% of the gross monthly taxable salary, excluding benefits in kind
 - Not exceeding XOF 320,000
- Life annuities and temporary allowances granted to victims of workplace accidents.
- Salaries paid by agricultural and agro-industrial companies.

Income from stocks and shares

Income derived from stocks and shares, including dividends, interest from bonds and deposits, and capital gains from the sale of securities is subject to withholding taxes under Côte d'Ivoire's General Tax Code. This includes income earned both domestically and abroad, provided it is attributable to a taxable person or entity in Côte d'Ivoire.

The applicable withholding tax rates are:

- 17% on interest from bonds, distributions of exempt securities' income, and other distributions of income from taxable securities;
- 12% on dividends paid by companies listed on the Regional Stock Exchange; and
- 3% on products, lots, and redemption premiums paid to individuals holding bonds issued in Côte d'Ivoire and redeemable in five years or more.

Subject to international tax conventions, the applicable withholding rates on individuals resident in tax havens and other non-cooperative territories is 25%.

Income from real property

Income from real property in Côte d'Ivoire consists of the following:

Property tax on rental income

This tax applies to income earned from renting out built or unbuilt properties, such as houses, factories, or bare land. Certain properties are exempt from this tax, including buildings used for religious worship, properties dedicated to non-income-generating educational activities, those allocated to medical or social assistance services, and properties used for agricultural operations.

The standard tax rate is set at 3% of the rental value for income-generating properties. However, the rate is increased to 4% for properties owned by businesses or legal entities (except real estate civil partnerships).

Non-commercial profits

The tax on non-commercial profits is an annual tax applied to income earned from liberal professions or other non-commercial activities. This also covers remuneration for:

- Use or concession of copyrights on literary, artistic, or scientific works (including films);
- Use or concession of patents, trademarks, designs, models, formulas, or processes; and
- Provision of industrial, commercial, or scientific know-how.

The standard rate is 25%, and this applies to both individuals and companies. Any commercial profit that does not exceed XOF 1,000 is ignored when calculating the tax.

Allowable deductions

The tax is assessed based on the total annual net income available to each taxpayer. They are as follows:

- Payments made to associations and organisations recognised as being of public utility, up to XOF 10,000,000 per year, subject to supporting documentation;
- Voluntary contributions for retirement funds and life insurance premiums, up to 6% of professional net income, with a maximum deduction of XOF 200,000, plus XOF 40,000 per dependent child; and

Exempt incomes

The following incomes are exempt from PIT:

- Employment-related allowances up to a tenth of the total remuneration for special allowances covering job-related expenses, when used as intended;
- Up to XOF 150,000 or less to trainees for six months and XOF 100,000 or less to apprentices within two years of their monthly allowances;
- Family and social benefits;
- Pensions for war veterans, civilian victims, work-related accident victims and up to XOF 320,000 monthly to any other retirement pensions or life annuities;
- Contributions to supplementary pension and welfare schemes (within statutory limits), transportation allowances, and medical expenses for HIV/AIDS, cancer and dialysis treatments;
- Salaries of diplomatic staff (subject to reciprocity) and wages paid by agricultural or agro-industrial enterprises to specified worker categories; and
- Health care expenses and health insurance funds incurred by employers on behalf of the employees.

Non-consumption taxes

Surtax on rent

A special tax of 300% is applicable to the amount of rent on accommodation or professional premises that exceeds the two-month guarantee and one-month upfront payment at the beginning of the lease. The special tax is borne by the lessor.

Individual – tax administration

Taxable period

The taxable period is the calendar year, running from 1 January to 31 December.

Tax returns

Following the introduction of the 2017 fiscal annex, individuals are no longer required to submit a General Income Tax return. Instead, employers now calculate and withhold this tax using a progressive rate scale, then remit the amounts directly to tax authorities.

Payment of tax

Where the employer is resident in Côte d'Ivoire, the taxes payable by the employee is withheld at source by the employer, who is responsible for payment to the tax authorities. The employee is required to calculate the tax and pay the tax within the applicable timelines where the employer is not resident in Côte d'Ivoire.

PIT is required to be paid by the 15th day of the month following the payment of wages or salaries. Companies registered under the large or medium business directorate shall withhold and pay by the 10th day for industrial, mining and oil companies and the 20th day for service providers.

A regularisation of payroll taxes (including PIT) shall be declared and paid when filing the Annual Tax. Companies under the jurisdiction of the tax centres should file the regularisation by 15 February while companies registered under the large and medium business directorate should file by:

- 10 February for industrial, mining and oil companies;
- 15 February for commercial companies; and
- 20 February for service providers.

If there is any overpayment or underpayment of taxes, adjustments should be made, followed by the submission of additional payments or requests for refunds, as necessary.



Corporate income tax (“CIT”)

Resident corporations in Côte d’Ivoire are taxed on their worldwide income while non-resident corporations are taxed only on income sourced in Côte D’Ivoire.

The CIT applies to profits from industrial, commercial, agricultural, artisanal, and service activities conducted in Côte d’Ivoire.

The standard CIT rate is 25%, applicable to most companies, including those subject to tax on industrial and commercial profits and tax on agricultural profits. However, a higher rate of 30% applies to companies operating in specific sectors such as telecommunications, information and communication technologies, and gambling.

Minimum flat-rate tax

The minimum flat rate tax applies to legal entities subject to the normal real profit regime. This tax is payable when the corporate income tax due for a fiscal year is less than the minimum flat rate amount.

The tax is calculated at 0.5% of the annual turnover including all taxes, with a minimum threshold of XOF 3,000,000 and a maximum of XOF 35,000,000. For service stations selling only butane gas, the minimum amount is reduced to XOF 500,000.

In specific cases, such as when the minimum tax is triggered due to the condition that no tax is due (e.g., in loss-making years), the maximum threshold may be increased. This increase is calculated by adding half of the duties and taxes paid in the previous fiscal year to the maximum microenterprise tax based on prior turnover, multiplied by a coefficient of 1.2.

Special rates apply to certain sectors. For companies involved in the production, transformation, and sale of petroleum products, as well as electricity, water, and gas distribution companies (excluding butane-only service stations), the IMF rate is 0.10% of turnover. For banks, financial institutions, insurance, and reinsurance companies, the rate is 0.15%. Regardless of sector, the maximum threshold remains XOF 35,000,000.

Deductions allowed

Examples of allowable expenses are as follows:

- Depreciation of fixed assets, based on rates set by the tax administration;
- Operating expenses incurred in the interest of the business;
- Interest on loans, within the thin capitalisation rules; and
- Net operating losses (carried forward up to the fifth year).

Deductions not allowed

Examples of expenses that are not deductible are as follows:

- Fines and penalties imposed by public authorities;
- Personal expenses or those not related to business operations;
- Excessive remuneration or non-arm's length payments to related parties;
- Expenses lacking supporting documentation; and
- Corporate income tax itself.



Corporate Tax Administration

Taxable period

The taxable period in Côte d'Ivoire is annual, typically aligned with the calendar year (i.e., 1 January to 31 December).

Tax return

The deadline for filing is 30 June for companies subject to audit requirements and 30 May for other entities.

Taxpayers with a turnover between XOF 5 million and XOF 50 million are taxed under the state tax on entrepreneurs and are required to produce electronic, as well as paper, financial statements.

The micro-enterprise scheme is a tax scheme related to taxpayers with turnover between XOF 50 million and XOF 200 million. Micro-enterprises with turnover of at least XOF 100 million can opt for the simplified real taxation scheme or non-commercial income tax regime. The simplified real taxation scheme applies to taxpayers with turnover ranging from XOF 200 million to XOF 500 million.

The real taxation scheme applies to taxpayers with a turnover above XOF 500 million. Financial statements are filed annually, according to local generally accepted accounting principles (GAAP).

Payment of tax

Payment of CIT is made in three instalments in April, June, and September following the end of the fiscal year, depending on the sector of activity and taxpayer's office, as follows:

- Medium and large-size companies tax office:
 - 10 April, 10 June, and 10 September for industrial, oil and gas, and mining companies;
 - 15 April, 15 June, and 15 September for commercial companies; and
 - 20 April, 20 June, and 20 September for service providers.
- Companies with other tax offices:
 - 15 April, 15 June, and 15 September.

Dividend and interest income

Dividends paid to resident or non-resident shareholders are subject to withholding tax:

- 15% for most dividend distributions;
- 17% for individuals (natural persons) receiving dividends not covered by specific exemptions;
- 10% for dividends regularly paid by companies listed on the regional stock exchange. This rate may be reduced under tax treaties; and
- 12% for individuals receiving such dividends from listed entities on the regional stock exchange.

Only 50% of net dividend income (after 15% withholding tax) is included in taxable income. If the dividends come from a subsidiary in which a Côte d'Ivoire-based parent company owns at least 10%, the exemption increases to 95%.

Interests earned from loans is taxed on 50% of the net amount (after 18% withholding tax).

Capital Gains

Capital gains are generally taxed at the standard corporate tax rate. However, if the gain (excluding depreciation recovery) is reinvested within three years, the tax can be deferred.

Gains from selling shares directly are subject to the securities income tax.

Tourism Development Tax

The tourism development tax applies to businesses operating in the tourism sector, including hotels, restaurants, travel agencies, amusement parks, and event spaces, and is charged at a rate of 2.5% on the amount invoiced before tax.

Real estate tax

A real estate tax is imposed at the following rates:

- 1% for undeveloped lands;
- 4% on land revenue; and
- 11% on developed land or 15% when the built property is used by the company itself. The rate is reduced to 4% for unoccupied buildings. The rate is 10% for unfinished constructions entered into the balance sheet of companies and legal people.

Gambling tax

A gambling tax at a rate of 7% is imposed on the business revenues generated through gambling or sports betting activities. This tax is aimed at financing the Government's civic service program for promoting inclusion and professional integration for the youth.

Tax on telecommunication companies

A specific tax of 5% is applicable on the turnover of mobile telecommunication, information technology, and communication companies. Companies renting passive infrastructures and telecom towers to telecom companies are not within the scope of this tax. The application of this tax has been extended to money transfer companies via mobile networks. Companies operating in the telecommunication, information technology, and communication sector must also invest 20% of the number of dividends transferred abroad in bonds of the public treasury or any borrowing instrument issued by the government of Côte d'Ivoire.

Tax on telecommunication services

A special tax of 3% is applicable on telecommunication services provided to the public. The tax is invoiced and collected by companies operating mobile or land telecommunication and internet services in Côte d'Ivoire.

Tax on audiovisual communication

The scope of the tax on audiovisual communication is reserved solely for advertisements broadcast by foreign channels belonging to the same group of companies as the operator installed in Côte d'Ivoire that distributes it. It is therefore irrelevant whether this link is direct or indirect.

The tax is payable by companies of the same group that broadcast in Côte d'Ivoire, whatever the means, advertising through television or radio channels of companies not resident in Côte d'Ivoire. The rate of the tax is set at XOF 20,000 per hour or fraction of an hour of advertising broadcast.

Environmental tax

The environmental tax is paid by any classified establishment during its opening. The tax rate, determined at the rate of the surface area occupied by the establishment classified, is as follows:

Surface Area	Tax paid (CFA francs)
0 to 50 m ²	150/m ²
51 to 100 m ²	125/m ²
101 to 500 m ²	100/m ²
501 to 5,000 m ²	75/m ²
5,001 to 15,000 m ²	45/m ²
Above 15,000 m ²	25/m ²

Annual environmental fee

The amount collected as the annual environmental fee amounts to XOF 3,000 per classified establishment.

Tax on insurance premiums

Insurance premiums are subject to tax as follows:

Policy type	Tax rate (%)
Marine, river and air navigation policies	1 – 7
Life policies	3 – 5
Fire policies	2 – 25
Health policies	6 – 8
Export credit insurance	0.1 – 4
Automobile insurance	5 – 14.5
Other (e.g. personal liability, transportation)	7 – 14.5

Premiums paid under commercial shipping insurance policies for maritime risks are exempt. The tax may be paid by the insurance company, its agent, or the subscriber in cases where the subscriber had to pay the premium to a foreign insurance company. The insurance tax rates on fire policies are reduced by half for insurance of religious buildings while life policies are exempted from tax when contract's duration is more than three years.

Stamp duty

A direct tax is paid for any document subject to a registration procedure, for an acknowledgement of a cash payment, and for bills of exchange. Current account agreements are subject to a proportional stamp duty.

Special tax for equipment

A special tax is paid by all taxpayers for the purpose of the equipment of the government. The tax is calculated on 0.1% of total turnover and is paid monthly.

Registration taxes

Registration of capital contributions is taxed, whether the capital contribution or increase in capital is made in cash or in kind. The rate is 0.3% for contributions exceeding XOF 10 million to XOF 5 billion and 0.1% for contributions over XOF 5 billion, with a minimum tax of XOF 18,000. Increases in capital by incorporation of reserves are taxed at 6%.

In the case of a merger of a public limited company or a limited liability company, the assumption by the absorbing company or the new company of all or part of the liabilities of the former companies is subject only to a fixed duty of XOF 25,000. A reduced contribution

duty, equal to half the normal rate, applies on the value of the net assets contributed up to the amount of the share capital of the contributing company, at a rate of 0.15% when the amount is greater than XOF 10,000,000 and less than XOF 5 billion. Beyond XOF 5 billion the rate is 0.5%.

The transfer of shares held in a company located in Côte d'Ivoire is liable to a 1% registration duty on the sale price or market value of the shares when the transfer does not trigger the dissolution of the company or the creation of a new legal entity.

Favorable tax regime for investment companies with fixed capital

The 2022 tax schedule provides for a favourable tax regime for the benefit of fixed capital investment companies. This regime results in exemptions, particularly in terms of income tax and regional stock exchange, for a period of 15 years from the date of creation of the company. They also benefit from exemptions on capital gains from the sale of securities as well as in terms of registration fees.

Favourable tax measures for microinsurance companies

Microinsurance companies and operations have benefited from the following tax advantages since the entry into force of the 2022 tax schedule:

- Reduction in the tax rate on insurance contracts for microinsurance contracts;
- Reduction of the registration fee on microinsurance agreements; and
- Reduction of the TOB rate on bank charges for loans granted to microinsurance companies.

Royalty Income

Royalties received by a local company are taxed as part of its annual income while royalties paid to non-residents are subject to a 20% withholding tax unless a double tax treaty (DTT) applies. Most DTTs reduce this rate to 10% or 5%.

If no DTT exists, the 20% rate applies to all service payments to non-residents, including royalties.

Proportional tax on gold sales range from 5% to 8% based on the selling price of an ounce of gold. For instance, where the selling price of an ounce of gold is less than or equal to US\$1,000, it is taxed at 5% and 8% where the selling price is greater than US\$2,000.

Capital investment incentives

With prior approval of the tax authorities and varying with geographical location, 35% to 40% of the total investment in fixed assets related to commercial, industrial, or agricultural activity may be deducted from taxable income. The deduction is limited to 50% of taxable profits. The balance of deduction of the first year may be carried forward over the following three years. The minimum investment threshold required to benefit from the tax reduction measure is XOF 100 million.

Tax credit for waste recycling business

A tax credit is granted to waste recycling business for the four years following the end of the investment. This tax credit is equal to 10% of the investment amount but cannot exceed 50% of the taxable profits.

Special incentive tax measures for investments in agro industry

Special incentive tax measures are granted for investments made in cashew and rubber processing under the approval investments regime of the Investment Code. The specific incentive measures provide additional tax credits and exemptions regarding companies operating in Category 1.

Tax credit for hiring and training

Tax credits are available for small and medium enterprises (SMEs) and large companies for hiring local individuals and interns for degree validation internships.

Export incentives for the mining industry

During the exploration phase, investments may be exempt from payroll tax; VAT on goods and services; additional tax (on the sale of goods) on imports and purchases; all import taxes and duties, including VAT on materials, machines, and equipment used in research activities; registration duties applicable to in-kind or cash share-capital contributions; real estate tax; CIT; and minimum tax.

In the exploration phase, mining subcontractors can benefit from the same import VAT and customs exemptions granted to mining title holders.

Under the FY21 Financial Law, mining activities can no longer benefit from the corporate tax five-years exemption. However, they remain exempted from all import duties, including VAT on recovered investment necessary for operation, special equipment tax, business franchise tax, etc. In addition, they may be granted temporary admission of machines and equipment that facilitate research and exploitation. Mining subcontractors are exempt from customs duties, including VAT on importation of liquid or gas fuels, lubricants, and chemical or organic products intended for the treatment of minerals, for the whole duration of the mine.

A tax on profit is levied as soon as investment funds are recovered. Mining enterprises may not combine these incentives with those of the Investment Code.

Export incentives for petroleum service contractors

A special and optional tax treatment applies to petroleum service contractors that meet established criteria. The following rates apply:

- 6% for service providers to oil companies in the exploration phase; and
- 2.17% for service providers to oil companies in the exploitation phase.

The above-mentioned rates are applicable on all tax-free turnover made in Côte d'Ivoire. This optional simplified tax regime covers dividend tax and payroll tax. CIT and the tax on insurance premiums are exempted. However, standard rates apply for business franchise tax and social security contributions for local personnel. The exemption from customs duties and VAT for oil companies is extended to petroleum service contractors.

Favorable tax measures for preserving environmental resources

There are tax and customs incentive measures to facilitate the acquisition of renewable energy equipment; consequently, companies that invest in the sector of renewable energies benefit from the following advantages:

- Exemption from customs duties on the importation of any production and distribution equipment or materials of renewable energies or raw materials that allow energy saving and respect the environment, except for community samples; and
- Exemption from VAT on the acquisition of equipment and materials necessary for the production and distribution of renewable energies.

Exemption of three years following the year of the start of investments from the tax on banking operations on loans and loan interest taken out by companies in the renewable energy sector for the acquisition of goods and equipment relating to renewable energies.



Indirect taxation

Value Added Tax (VAT)

VAT in Côte d'Ivoire is a consumption-based tax levied on the sale of goods and the provision of services. It applies to both natural persons and corporate entities who engage in taxable transactions, whether on a regular or occasional basis. The VAT system is designed to tax the value added at each stage of production and distribution, with mechanisms in place to ensure that tax paid on inputs can be recovered by businesses.

The standard VAT rate is 18%. A reduced rate of 9% applies to essential goods such as infant foods, milk (excluding yogurt and all other dairy products), certain food items, luxury meat and fish, and medicines.

Certain categories of goods and services are exempt (exports, educational services, agricultural activities, and specific basic commodities like butane gas and unprocessed meat) or zero-rated. For instance, exports are zero-rated, allowing exporters to recover VAT paid on inputs without charging VAT on their sales. Additionally, a wide range of exemptions apply to agricultural products, pharmaceuticals, and educational materials.

Registration threshold

Taxpayers under the standard real regime and simplified real regime are authorised to issue VAT invoices. For companies under the standard real regime, they must have an annual turnover of at least XOF 200 million, excluding VAT. Those below this threshold are not required to charge or remit VAT.

E-commerce platforms, both local and foreign must register with the tax authorities and declare and remit VAT on behalf of suppliers. VAT also applies to commissions earned by platform operators.

Failure to comply with these obligations may result in suspension of access to the platform from within Côte d'Ivoire.

Input VAT deductions

The VAT system allows for the deduction of input VAT, that is, the VAT paid on purchases of goods and services used in taxable business activities. This includes raw materials, goods for resale, services, and operating assets. The deductible amount is proportional to the taxable use of the goods or services, and the right to deduct arises when the tax becomes due. However, certain exclusions and restrictions apply, such as goods or services not directly linked to taxable activities or those used for exempt operations. The deduction is generally calculated based on the VAT shown on purchase invoices, with specific rules for sectors like construction and public works.

VAT returns and filing

VAT returns must include details of total transactions, taxable sales, deductible VAT, and the net VAT due. Taxpayers with turnover greater than XOF 200 million are required to file and pay VAT electronically. VAT returns must be filed monthly, with the deadline falling on the 15th day of the month following the taxable period. Late filing or payment may result in penalties and interest charges.

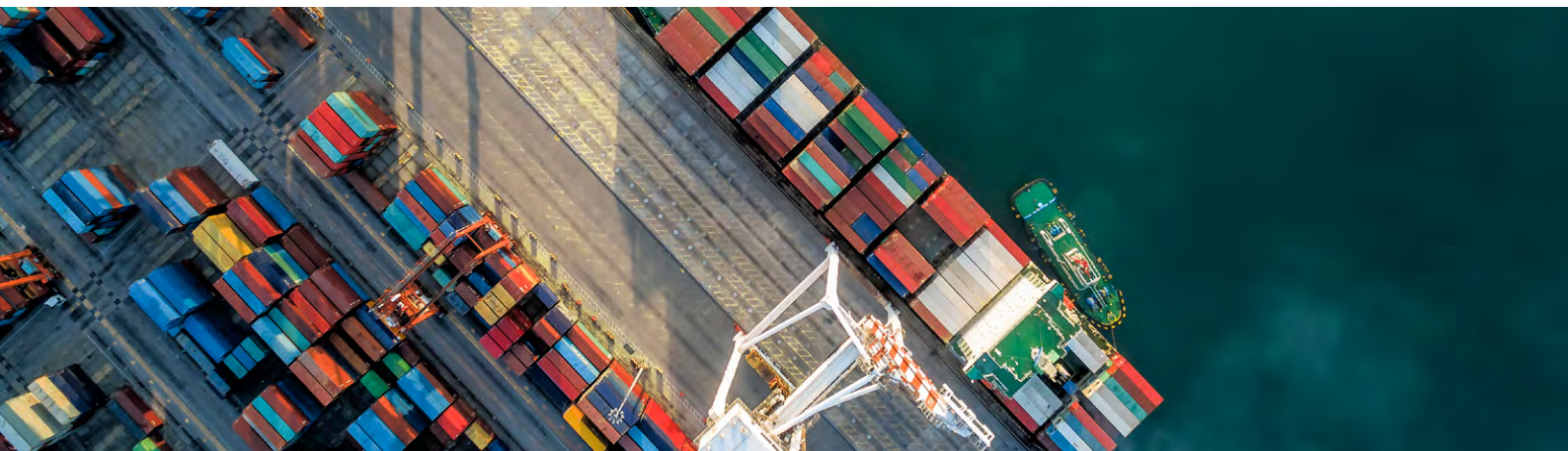
Operators of online sales platforms or digital services not established in Côte d'Ivoire must file their tax return online and remotely by the 15th of the month following the sale or service, under a simplified procedure set up by the tax authorities.

Customs duties

Customs duties range from 0% to 35%, depending on the classification of the imported goods according to the customs tariff. Upon import, goods are also subject to the statistical duty (1%), the community solidarity levy (0.8%), African Union import tax (0.2%), community levy (0.5%), and VAT (18%). Special taxes, depending on the nature of the imported goods, may apply, such as excise duties.

The economic partnership agreement between Côte d'Ivoire and the European Union (EU) for customs tariffs dismantling is effective since January 2019.

According to this economic agreement, the products from the European Union covered by the tariff lines concerned are duties free when imported in Côte d'Ivoire. The exemption only applies to the customs duties, but not the community levies, statistical duty, and domestic consumption taxes due on importations.





Statistical duty

The statistical duty is levied together with the customs duties during the customs clearance procedures of imported goods. The rate of the statistical duty is 1% on the cost, insurance, and freight (CIF) value of the imported goods.

Community levy

The community levy is due together with the customs duties during the customs clearance procedures of imported goods. The rate of the ECOWAS community levy is 0.5% on the CIF value of the imported goods. The community levy does not apply to goods imported from member countries of the WAEMU, which includes Côte d'Ivoire, Senegal, Burkina Faso, Mali, Benin, Togo, Niger, and Guinea Bissau.

African Union import duty

African Union import duty applies on imports of items outside the African Union at the rate of 0.2%.

Tax on Banking Operations (“TOB”)

The TOB is an indirect tax applied to banking and financial transactions, including money transfers and credit operations. It is charged at a 10% rate on the transaction value.

Excise duties

Excise duties apply on cigarette imports, alcoholic or non-alcoholic beverages, and oil products. Excise duties on tobacco include electronic cigarettes, pipes and their parts, preparations for pipes, and products and materials for shisha and electronic cigarettes. The applicable rate is 57%. Excise duties apply to tourism vehicles with at least 13 horsepower at a rate of 10%. Excise duties are also applied to perfume and cosmetic products. The applicable rate is 15%.

Special tax on tobacco products

In addition to the 57% excise duty on tobacco products, an additional special tax of 7% is imposed on tobacco products. Also, the solidarity tax on the tobacco products is at a rate of 6%. Lastly, the minimum taxable base for cigarettes are set at XOF 20,000 and XOF 25,000 respectively per 1,000 sticks (XOF 400 per pack of 20) for locally manufactured products and foreign made products unless exempted under a treaty.

Special tax on beverages

This tax targets both alcoholic and non-alcoholic beverages, with rates ranging from 17% for beer and cider to 45% for spirits with alcohol content above 35%. It applies to imports and local production, based on the ex-factory price or customs value.

General matters

Permanent establishments

A non-resident is considered as having a PE in Côte d'Ivoire when its activities involve a comprehensive commercial cycle in Côte d'Ivoire or when it operates through a dependent agent in Côte d'Ivoire. According to DTTs, a non-resident is considered as having a PE in Côte d'Ivoire when it has a registered establishment, including a subsidiary, a branch, a representative office, a mine or an oil well, a building site, a manufacture plant, or a trading establishment. Sometimes, a time threshold of six months is considered.

Income attributable to a PE of a foreign entity is taxed similarly to income earned by resident companies. The PE is subject to corporate income tax (CIT) on its income sourced in Côte d'Ivoire. The standard CIT rate is 25%. Non-resident entities are subject to WHT at 20%, subject to existing double tax treaties (DTTs), on their Côte d'Ivoire source income when they do not have a PE.

Double tax treaties

Côte d'Ivoire has entered into DTTs to prevent the same income from being taxed in both Côte d'Ivoire and another country. These treaties are designed to promote cross-border trade and investment by providing tax certainty and reducing the risk of double taxation.

These treaties typically cover:

- Allocation of taxing rights between Côte d'Ivoire and the treaty partner;
- Reduced withholding tax rates on dividends, interest, and royalties;
- Methods for eliminating double taxation (typically through tax credits or exemptions); and
- Exchange of information and administrative cooperation.

Côte d'Ivoire has treaties with Belgium, Canada, France, Germany, Italy, Morocco, Norway, Portugal, Switzerland, Tunisia, United Arab Emirates, and the United Kingdom. Tax treaties signed in the frame of the West African Economic and Monetary Union (WAEMU) apply to Benin, Burkina Faso, Guinea-Bissau, Mali, Niger, Senegal, and Togo.



The DTTs entered into with other countries are as follows:

Treaty tax rates

Recipient	Dividends (%)	Interest (%)	Royalties (%)
Non-treaty	15	18	20
Treaty:			
Belgium	15	16	10
Canada	15	15	10
France	15	15	10
Germany	15	15	10
Italy	15	15	10
Morocco	10	10	10
Norway	15	16	10
Portugal	10	10	5
Switzerland	15	15	10
Tunisia	10	10	10
United Arab Emirates	10	10	5
United Kingdom ⁽¹⁾	15	15	10
WAEMU ⁽²⁾	10	15	15
ECOWAS	10	10	10

Notes

1. Management fees attract 10% WHT in the United Kingdom (UK) DTT.
2. The West African Economic and Monetary Union (WAEMU) states are Benin, Burkina Faso, Côte d’Ivoire, Guinea-Bissau, Mali, Niger, Senegal, and Togo.

Withholding tax under domestic tax laws

WHTs are applied as follows:

- Income tax on securities: 15% on dividends and directors’ fees;
- Income tax on receivables: 18% on interest payments, reduced to 13.5% (individuals) and 16.5% (businesses) on bank deposit interest. The revenue realised by individuals on Treasury Bonds is exempted from tax. Foreign banks are subject to 18% tax on loan interest or 9% on equipment loans with minimum three-year terms;
- Tax on non-commercial profits: 25% of 80% of revenues on royalties, licence fees, and management and service fees paid by Ivorian companies to foreign companies (effective rate: 20% of net amount paid); and
- Interest on certificates of deposit: 25%.



WHT on small-size businesses

A 2% WHT is applicable to the remunerations paid to business service providers registered under enterprising tax regime or micro-enterprise tax regime.

A 5% WHT is applicable to payments made by government bodies or public institutions for a contract for services (or goods) to a business subject to the enterprising tax regime or micro-enterprise tax regime. While a 2% WHT is applicable to payments made to service providers operating in the informal sector by persons subject to an effective tax regime.

WHT on writers' revenue

A 7.5% WHT applies to occasional revenue paid to individuals or companies as royalties on books, scientific studies, and artistic productions.

WHT on sums regarding intra-group transactions

If a service provider does not have a permanent establishment or professional facilities in Côte d'Ivoire, the WHT on amounts owed by the Ivorian company becomes payable after two years of non-payment. This two-year period starts from the date the amounts were recorded in the company's expense account or credited to a third-party account. In other words, even if the service has not been paid for, the WHT obligation arises after this time frame.

WHT on public contracts for services

Any payment made by government bodies or public institutions to non-resident persons or companies for a contract for goods or services is subject to a 20% WHT, subject to DTTs. Resident persons or companies are not subject to this WHT, except for services (or goods) providers (individual or legal persons) registered under the standard tax regime for small companies.

Transfer pricing

Scope and applicability

TP documentation requirements apply to companies that:

- Are affiliated with the Large Enterprises Directorate or Medium-Sized Enterprises Directorate;
- Are controlled by or dependent on foreign entities; and
- Have an annual turnover of at least XOF 500 million.

Documentation requirements

There is a legal obligation to prepare Master and Local Files, Country-by-Country Report, and an Annual Disclosure Form which are to be provided in French language.



Submission of documentation

The Master & Local Files must be updated yearly and made available to the tax authorities no later than 30 days after receiving a formal notice from the tax authorities. The TP Annual Disclosure Form is due by June 30 each year and the Country-by-Country Report must be submitted no later than 12 months after the financial year. Under the 2026 Finance Act, Côte d'Ivoire has introduced advance pricing agreements as part of its transfer pricing framework.

Penalties for Non-Compliance

- Failure to submit the local and master files after a formal notice results in a penalty of 0.5% of the transaction value, with a minimum fine of 10 million CFA francs;
- Late submission of the Annual TP Declaration Form results in a penalty of 5 million CFA francs; and
- Late submission of the Country-by-Country Report results in a penalty of 3 million CFA francs.

Thin capitalisation

The thin capitalisation rules in the Côte d'Ivoire Tax Code are designed to prevent excessive debt financing from related entities. Loans from related parties must not exceed the company's share capital, ensuring a balanced capital structure. Interest payments on these loans are capped at 30% of the company's earnings before interest, taxes, depreciation, and amortisation, with the interest rates not exceeding the average annual rate set by the Central Bank of West African States (BCEAO) plus 2%. Furthermore, loans must be repaid within five years, and any interest deductions will be reversed if the company enters liquidation during this period. Additionally, the deductibility of interest requires that the company's share capital is fully paid up.

Administrative procedures

Furnishing of Returns of Income

In Côte d'Ivoire, both individuals and companies are required to file income tax returns under the General Tax Code. Upon registration, taxpayers are assigned a Taxpayer Account Number ("NCC") and linked to the competent tax office. Foreign companies without a physical presence must appoint a legal representative in Côte d'Ivoire, who is jointly liable for tax obligations.

Filing deadlines

Individuals must file their annual income tax returns by 30 May of each year. Employers must submit an annual declaration of salaries paid by 30 May and 30 June for companies subject to mandatory audits, along with monthly declarations.

Cases where a return is not required

While the law generally mandates income declarations, there are limited exemptions: Employees whose taxes are fully withheld at source by employers may not need to file separate returns unless they have additional income or wish to claim deductions or refunds. Non-residents with no income sourced from Côte d'Ivoire or those covered under double taxation treaties may be exempt depending on treaty provisions.

Offences and penalties

Penalties and interests apply for non-compliance, and in some cases, criminal sanctions exist for the income tax offences.

Glossary of terms

AIC - African Integration Contribution

CEMAC - Central African Economic and Monetary Community

CET - Common External Tariff

CRTV - Cameroon Radio and Television

CN - Collection Notice

CIT - Corporate income tax

DGI - Direction Générale des Impôts (Directorate General of Taxation)

DTT - Double Tax Treaty

ECCAS - Economic Community of Central African States

NCC - Taxpayer Account Number

NIU - Numéro d'Identifiant Unique (Unique Identification Number)

NSIF - National Social Insurance Fund

OHADA - Organisation pour l'Harmonisation en Afrique du Droit des Affaires

PE - Permanent Establishment

PIT - Personal Income Tax

TOB - Tax on Banking operations

XOF - Franc de la Coopération en Afrique Centrale

WHT - Withholding Tax

VAT - Value Added Tax



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