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Company formation in Gabon

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Company formation in Gabon



Flag



Coat of arms

Common form	SARL (société à responsabilité limitée, OHADA)
Registry	Trade register (RCCM), via the business development centre
Minimum capital	Low; set under OHADA and national rules
Directors	1 manager (gérant)
Local director	Not required
Corporate tax	30% (35% for oil, gas and mining)
VAT / sales tax	18%
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [5]
Currency	Central African CFA franc (XAF)

In short: To set up a company in Gabon, most founders form an SARL, registered with the Trade register (RCCM), via the business development centre. Minimum capital: low; set under OHADA and national rules. Corporate tax: 30% (35% for oil, gas and mining). Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 06 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the Trade register (RCCM), via the business development centre before filing.

Gabon applies OHADA business law; corporate tax is 30%, and 35% for oil, gas and mining companies.

Business structures

Most founders in Gabon form an SARL, registered with the Trade register (RCCM), via the business development centre. Other forms are listed below.

- **SARL** – limited liability company under the OHADA Uniform Act, the usual choice
- **SAS** – simplified joint-stock company (OHADA)
- **SA** – public limited company (OHADA)

Requirements

Minimum share capital in Gabon (2026): low; set under OHADA and national rules. Directors required: 1 manager (gérant). Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: low; set under OHADA and national rules.
- Directors: 1 manager (gérant).
- Local residency: not required.
- A registered office address in Gabon.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Gabon (2026): usually 1–3 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Trade register (RCCM), via the business development centre.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Directorate General of Taxes.

Taxation

The corporate tax rate in Gabon in 2026 is 30% (35% for oil, gas and mining). Standard VAT or sales tax: 18%.

Tax	Rate and notes
Corporate income tax	30% (35% for oil, gas and mining)
VAT / indirect tax	18%
Withholding tax on dividends to non-resident companies	25%

Ongoing compliance

Annual compliance in Gabon: Companies file annual financial statements and tax returns with the Directorate General of Taxes, and keep their details up to date with the Trade register.

Double tax treaties

Gabon has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
25%	25%	25%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Gabon lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Gabon?

Typical registration time in Gabon: usually 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Gabon?

Minimum share capital in Gabon: low; set under OHADA and national rules (as of November 2026).

What is the corporate tax rate in Gabon in 2026?

The corporate tax rate in Gabon in 2026 is 30% (35% for oil, gas and mining). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Gabon?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Gabon: not required.

What withholding tax applies to dividends paid from Gabon?

Gabon withholds 25% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

The official websites of the Trade register (RCCM), via the business development centre and the Directorate General of Taxes have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Gabon: Corporate – Taxes on corporate income (reviewed 06 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
2. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Gabon: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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