



# REPUBLIC OF THE CONGO

Republic of the Congo - Civil Law



Incorporate Now



Consultation

Click request a call for a free, no obligation consultation.  
In a hurry? Click incorporate now, and startup your company immediately.

## Incorporating a company in Republic of the Congo

# Republic of the Congo taxes

If you want to do business in Republic of the Congo, reading this will help you becoming knowledgeable on the specific tax laws and rates for a LLC(SARL) which is the most common legal entity in Republic of the Congo.

CG taxes corporates in a source basis. This mean that income accrued offshore (except dividends), from our research, and these things do change, are not subject to taxation. Taxes are high in Republic of the Congo because the income corporate tax rate is 30%. This ranks Republic of the Congo as 135th overall with regards to corp. taxation rate internationally.

The value added tax (VAT) effective rate in CG is 18.9%, that ranks Republic of the Congo as 134th overall in terms of value added tax rate worldwide. In terms of other taxation, an employer will contribute 10.035% to the equivalent of a social security fund and an employee will contribute 4.00%. The overall complexity of the tax system is medium. This is measured by average time to comply with a country's labor tax requirements is as it is 124hours. Contributing to this is the number of yearly labor tax payments, which is 10 in CG.

Thin capitalization laws aren't officially enacted. Thin capitalisation refers to any type of laws on given company with respect to debt-to-asset ratios. Dividends, both received from resident and non-resident, are treated as ordinary business income and are taxed at the standard CIT rate of 30% for resident corporations. Dividends are payments of a company's earnings, decided by the board, to a class of its shareholders. Dividends can be one of the following shares of stock, cash payments, or other property. Capital Gains are subject to Corporate Income Tax A capital gains tax is levied on the profits that a corporation or natural person realizes when they sell a capital asset for a price that is higher than the purchase price.

Dividends withholding tax is 15%. This means that payments to non-residents on dividends are taxed at 15%. Interests withholding tax rate is 20%, that means that a CG entity must withhold 20% of its payments on interests to non-residents. Royalties are subject to a withholding tax of 20%. This means that payments on royalties to foreign companies are subject to 20% taxation.

There is no known tax on wealth in Republic of the Congo. There are no known inheritance and transfer taxes in CG. There are real property taxes. There are not many commonly used research and development breaks on taxation in this country.

The above is not tax or legal advice for your particular situation. We can point you to a lawyer in Republic of the Congo who will advise you. Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Republic of the Congo is 18.9% which ranks 126 in the world.

✗ **Patent box**

✗ **RND credit**

✗ **Wealth tax**

✓ **Estate tax**

✓ **Transfer taxes**

✗ **Asset taxes**

✓ **Capital duties**

5 **Tax treaties**

0% **Offshore Tax**

30% **Corp rate**

- **Loss carryback years**

275 **Corporate time**

18.9% **VAT rate**

30% **Capital gains**

No **AEOI planned**

# Republic of the Congo Legalese

The underlying legal code in Republic of the Congo is civil law law. You will want to get some local advice as to how to best structure a company in Republic of the Congo.

The abbreviation CG is for Republic of the Congo and the most common legal entity type in Republic of the Congo is a LLC(SARL).

You should expect a wait time of 149 days to setup a LLC(SARL) in CG. The types of currencies you can use to fund your legal entity is frequently CDF, USD, and Any legal currency.

Yes, one is allowed to re-domicile a LLC(SARL) from CG. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a LLC(SARL) in CG by yourself. Corporate Shareholders are permitted, which means you can have a legal entity as a shareholder. Foreign ownership is permitted, up to % of the ownership of the legal entity.

A LLC(SARL) is only required to have one director. Consequently, corporate directors are not permitted. Directors are disclosed publicly. There is a body of law which requires companies to hold an annual meetings of shareholders.

A registered agent is normally required, which means the company will have to pay a fee on a yearly basis, for an office which can receive a service of process on behalf of the business. Moreover, a corporate secretary is also mandated by the government.

There is an obligation to file yearly tax returns. However, there is oftentimes a requirement to have these accounts audited.

Overall we think Republic of the Congo is a bad option and have given it a score of 28 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✓ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✗ **Corporate director permitted**
- ✓ **Local Secretary not required**
- ✗ **Local Director not required**
- ✗ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 149 days to form**



# REPUBLIC OF THE CONGO

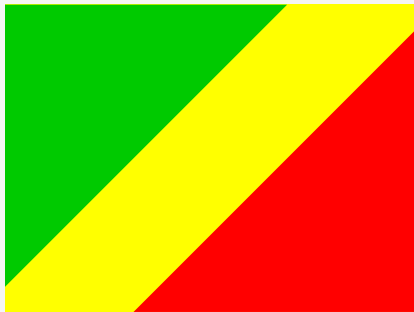
Republic of the Congo - Civil Law

★ [Incorporate Now](#)

☎ [Consultation](#)

Click request a call for a free, no obligation consultation.  
In a hurry? Click incorporate now, and startup your company immediately.

## Country Info



🏴 National Flag of

**République du Congo**  
(fra)

**Repubilika ya Kongo**  
(kon)

**Republíki ya Kongó** (lin)

\$ Currency

**XAF**

☎ Area Code

**+242**

🏛 Capital

**Brazzaville**

📍 Region

**Middle Africa**

🌿 Native Languages

**French**

**Kikongo**

**Lingala**