



TAX

Congo and China Put an End to Double Taxation

By means of Decree No. 2020-478, of 13 October 2020, the President of the Republic ratified the Agreement for the Avoidance of Double Taxation and the Prevention of Tax Evasion entered into between the Republic of Congo and the People's Republic of China. The Agreement aims to create a favorable environment for bilateral exchanges between the two countries, to regulate and protect investments, whilst also setting forth mechanisms to mitigate the effects of double taxation and to strengthen cooperation in combating tax evasion.

ENVIRONMENT

Congo to Accede to the Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management, and to the Convention on Nuclear Safety

On 18 September 2020, the National Assembly authorized the accession of Congo to the Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management, and to the Convention on Nuclear Safety (by enacting Laws No. 48-2020 and No. 49-2020, respectively). Both Conventions seek to promote

and maintain a worldwide nuclear safety policy, strengthening national measures, and international cooperation. To this end, these international instruments set forth the minimum requirements to be complied with in designing and building the relevant facilities, the authorizations for the operation of these facilities and the related restrictions, and the applicable reporting requirements.

REAL ESTATE

New National Property Registry

Law No. 52/2020, of 29 September 2020, has comprehensively revamped the National Property Registry system. In particular, this statute sets out the rules on the Registry's main and secondary documents, on land demarcation, and on the conservation and updating of the National Property Registry, as well as the criminal and civil penalties with which the related offenses are to be sanctioned.

AVIATION

Air Transportation Agreements with Niger, Gabon, Belgium and China

Laws No. 38-2020, No. 39-2020, No. 40-2020 and No. 41-2020, all of 5 August 2020, authorized the ratification of the Air Transportation Agreements with the Republic of the Niger, the Republic of Gabon, the Kingdom of Belgium, and the People's Republic of China, respectively. The purpose of these international instruments is to grant the other State rights to exploit international air transportation by the operators it appoints. The terms of appointment of said operators, the conditions for the revocation and suspension of such appointment, the rules on the carrying-out of commercial activities, as well as the special customs and tax regimes, are amongst the matters addressed in and governed by these Agreements.

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