

# GABON

September through December 2016

## TAX

### 2017 STATE BUDGET LAW CREATES NEW TAXES

Law No. 026/2016, of 6 January 2017, which approved the State Budget for 2017 has introduced two new charges: a contribution intended to finance vocational training amounting to 0.5% (on the annual payroll), which must be withheld by employers; and a 1% special solidarity contribution applicable to natural and legal persons carrying out taxable transactions whose annual turnover (excluding taxes) is at least 30 million CFA francs. This law includes other changes with relevance for different taxpayers, including new deadlines for filing certain returns, and transfer pricing requirements.

## PORTS

### MINISTER OF TRANSPORT ISSUES PILOTAGE REGULATIONS

The Minister of Transport has issued Order No. 00480/MT, of 26 September 2016, to set out the areas in Gabon which are to be used for pilotage operations and the main rules governing the provision of pilotage services. The Order clarifies that pilotage services are mandatory for all Gabonese and foreign vessels, except for vessels engaged in port maintenance and surveillance, warships and vessels with no more than 150 gross registered tons. Those who provide pilotage services without a prior authorization and those who resort to their services are subject to a fine of 10 million CFA francs.

## CUSTOMS

### GENERAL DIRECTORATE OF CUSTOMS UNDERGOES REORGANIZATION

The Government approved the reorganization of the General Directorate of Customs through Decree No. 0422/PR/MDDEPIP, of 9 August 2016. The General Directorate, which is under the authority of the Ministry in charge of Customs and Indirect Duties, is now made up of three groups of services: support services (including the Services Inspectorate, the General Administration Directorate, the Budget and Accounting Department, etc.), central services (including the Legislation, Exchanges and International Relations Directorate, the Economic and Privileged Regimes Directorate, the Customs Investigations and Litigation Directorate, etc.), and decentralized services (including the Territorial Services and the External Services).

## LABOR

### COMBATTING SEXUAL HARASSMENT IN THE WORKPLACE

Law No. 010/2016, of 5 September 2016, ratified by Decree No. 0442/PR of 5 September 2016, was passed by the Parliament to address sexual harassment in the workplace. This law adopts a broad definition of harassment as a repetitive behavior that has the effect of undermining a person's dignity and creating an intimidating, hostile, or offensive environment in the workplace. Without prejudice to the criminal sanctions provided for in the Criminal Code, anyone who commits sexual or moral harassment in the workplace or during work performance shall be subject to disciplinary sanctions. The application of discriminatory measures or the dismissal of an employee who refuses to endure proven acts of sexual or moral harassment is null and void.

### CHANGES IN SOCIAL CONTRIBUTION RATES

Decree No. 578/PR/MDSFPSSN, of 22 December 2016, has modified social contribution rates and capped the salary amounts subject to contributions with respect to the Mandatory Health Insurance and Social Guaranty National Fund. The contribution rate for the Health Insurance Fund is now set at 4.1% for employers, 2% for employees and 1% for retired workers.

## FORESTRY

### WOOD DRYING REQUIREMENT

With the adoption of Decree No. 0449/PR/MPETNFM, of 5 September 2016, the Government strengthened the protection of the wood industry by requiring the drying of wood intended for export, except for hydraulic woods. The implementing conditions shall be determined by order of the Minister in charge of Forestry and Wood Industry and Trade.

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