



## LEGAL NEWS

### Gabon

June 2019

#### BUDGET LAW

### Budget Law Tightens Tax Obligations and Allows Grace Period

Budget Law No. 047/2018, of 30 January 2019, imposes restrictive measures on the tax and customs exemption regimes, as well as a special procedure to encourage tax regularisation according to which taxpayers with contingent tax liabilities who present themselves spontaneously at the fiscal administration to regularise their situation up to 31 décembre 2019 shall not be subject to the corresponding penalties. This law also changed the tax rate on remittances and raised the turnover to be subject to value-added tax from 60 million FCFA to 150 million FCFA.

#### CIVIL AVIATION

### Aviation Agency ANAC Updates Fees

Order No. 000016/MTL/ANAC, of 21 December 2018, updates the table of fees for services provided to users of the National Civil Aviation Agency (ANAC) and repeals the old table that had been set forth by Decree No. 001/MT, of 27 January 2015.

## TRANSPORT

### New Legal Framework for Land Transport Activities

Law No. 035/2018, of 8 February 2019, sets forth the institutional and operational framework for road and rail transport activities in Gabon. The law provides specific rules for (i) the construction and commissioning of works and infrastructure in the field of land transport, (ii) access to the profession of carrier and (iii) transport safety and security.

### New Electronic Identification and Cargo Traceability System for transport operations

Orders No. 000019 / MTL and No. 00020 / MTL, of 10 January 2019, set out the procedure for obtaining the Electronic Identification and Cargo Traceability Statement (BIETC). BIETC is the tracking document for cargo transport operations by road, rail, sea, river and lagoon, and air transport. The Orders also stipulate the costs associated with this procedure.

## CONSTRUCTION

### Inspection on High Risk Buildings

Order No. 00002 / MHUL, of 7 March 2019, determines that inspections and controls are to be carried out on buildings, depending on their risks. The Order sets out a risk matrix to identify different types of buildings, depending on criteria such as land use and fire resistance, and creates a framework for the carrying out of inspections.

### Issuance of Building Certificates of Conformity

Order No. 00003 / MHUL, of 13 March 2019, sets out the procedures related to the issuance of building conformity certificates. The Decree describes the inspections and controls that are required prior to obtaining this certificate.

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