

## Gabon

### Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

#### Country-by-Country Report

- Effective Date: Fiscal years beginning on or after January 1, 2017.
- Filing Threshold: MNEs with annual consolidated group revenue of at least XAF 491,967,750,000 (CFA Francs) in the previous year.
- Local Filing: A resident constituent entity may be required to file a CbC report if certain conditions are met. However, the local filing obligation is currently suspended.
- Language: French.
- Deadline for Filing Notification of Reporting Entity: By the end of the fiscal year covered.
- Deadline for Filing CbC Report: Within 12 months after the end of the fiscal year covered.
- Penalties: Penalties equal to 0.05% of consolidated revenue, capped at XAF 100 million per fiscal year may apply for non-compliance.
- Exchange of Information:
  - MCAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

#### Master File

- Effective Date: Fiscal years beginning on or after January 1, 2017.
- Filing Threshold: Not applicable.
- Language: French.
- Deadline for Preparation and Submission: By the due date of the annual corporate income tax return for the reporting year (i.e., April 30 of the year following the reporting year).
- Penalties: Penalties equal to 5% of the total intercompany transactions, with a minimum fine of XAF 65 million per fiscal year may apply for failure to comply.

#### Local File

- Effective Date: Fiscal years beginning on or after January 1, 2017.
- Filing Threshold: Not applicable.
- Language: French.
- Deadline for Preparation and Submission: By the due date of the annual corporate income tax return for the reporting year (i.e., April 30 of the year following the reporting year).
- Penalties: Penalties equal to 5% of the total intercompany transactions, with a minimum fine of XAF 65 million per fiscal year may apply for failure to comply.

# Bloomberg Tax

## **Transfer Pricing Returns**

The Tax Statement of Practice provides details of the content of the transfer pricing returns that are required to be filed by the due date of the annual corporate income tax return (i.e., April 30 of the year following the reporting year).