

# Gabon

## Overview of CbC reporting requirements

***Gabon has implemented the BEPS Action 13 (CbC reporting) minimum standard with five recommendations for improvement.***

First reporting fiscal year: Commencing on or after 1 January 2017

Consolidated group revenue threshold: XOF 49,967,750,000

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	It is recommended that Gabon finalise its requirements, in particular to: <ul style="list-style-type: none"> <li>complete or introduce the definitions of “Constituent Entity”, “Group” and “MNE Group” which appear to be incomplete or missing, and</li> <li>define the requirements on the content of a CbC report.</li> </ul>
Exchange of information framework	It is recommended that Gabon take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Gabon has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. It is recommended that Gabon take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.
Appropriate use	It is recommended that Gabon take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

## The domestic legal and administrative framework

It is recommended that Gabon finalise its requirements particularly to:

- complete or introduce the definitions of “Constituent Entity”, “Group” and “MNE Group” which appear to be incomplete or missing, and
- define the requirements on the content of a CbC report.

This recommendation remains in place since the 2017/2018 peer review.

## The exchange of information framework

Gabon has no bilateral relationships in place for the exchange of CbC reports nor processes to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.

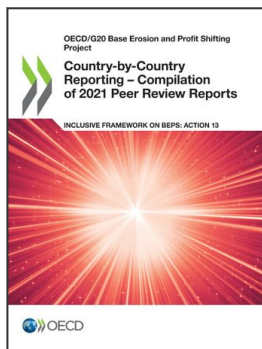
It is recommended that Gabon take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Gabon has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation remains in place since the 2017/2018 peer review.

It is recommended that Gabon take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. This recommendation remains in place since the 2018/2019 peer review.

### Appropriate use of CbC reports

Gabon does not yet have controls in place to ensure the appropriate use of CbC reports.

It is recommended that Gabon take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information. This recommendation remain in place since the 2017/2018 peer review.



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