

Gabon

Gabon is taking steps to implement the legal basis for the transparency framework and to commence administrative preparations to ensure that information on rulings will be exchanged in a timely manner, in line with the terms of reference (OECD, 2017^[3]). Gabon is recommended to ensure that it has put in place an effective information gathering process and to implement a review and supervision mechanism, as soon as possible (ToR I.4). In addition, Gabon is recommended to develop a process to complete the templates on relevant rulings, to ensure that the exchanges of information on rulings occur in accordance with the form and timelines under the transparency framework going forward (ToR II.5).

This is Gabon's first review of implementation of the transparency framework.

Gabon can legally issue two types of rulings within the scope of the transparency framework. In practice, Gabon has issued no rulings in the year in review.

As no exchanges were required to take place, no peer input was received in respect of the exchanges of information on rulings received from Gabon.

Introduction

This peer review covers Gabon's implementation of the BEPS Action 5 transparency framework for the year 2018. The report has four parts, each relating to a key part of the ToR. Each part is discussed in turn. A summary of recommendations is included at the end of this report.

A. The information gathering process

Gabon can legally issue two types of rulings within the scope of the transparency framework: i) rulings related to a preferential regime¹ and ii) cross-border unilateral advance pricing agreements (APAs) and any other cross-border unilateral tax rulings (such as an advance tax ruling) covering transfer pricing or the application of transfer pricing principles.

For Gabon, past rulings are any tax rulings within scope that are issued either (i) on or after 1 January 2016 but before 1 April 2018; and (ii) on or after 1 January 2014 but before 1 January 2016, provided still in effect as at 1 January 2016.

In Gabon, rulings are issued by the directorate of Legislation, within the Tax Administration. This unit is responsible for storing and reviewing such rulings and has reviewed its files, being able to confirm that no past rulings have been issued. To date no rulings have been issued. As such there was no need to identify potential exchange jurisdictions.

Future rulings (ToR I.4.1.1, I.4.1.2, I.4.2.1)

For Gabon, future rulings are any tax rulings within scope that are issued on or after 1 April 2018.

No rulings were issued by Gabon during the future rulings period in the year of review. However, Gabon indicates that there are no processes in place for the record keeping of rulings for the purposes of the transparency framework. It is noted that Gabon intends to implement guidelines and practices to make sure the necessary information to meet the requirements of the transparency framework is required in all cases.

Review and supervision (ToR I.4.3)

Gabon did not yet have a review and supervision mechanism under the transparency framework for the year in review. Gabon is discussing the implementation of a revision and supervision mechanism for ensuring implementation of the transparency framework.

Conclusion on section A

Gabon is recommended to finalise its information gathering process, with a review and supervision mechanism, as soon as possible (ToR I.4).

B. The exchange of information

Legal basis for spontaneous exchange of information (ToR II.5.1, II.5.2)

Gabon is currently working to have in place the necessary domestic legal basis to exchange information spontaneously.

Gabon has (i) signed the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011^[4]) (“the Convention”), which is pending ratification and has (ii) bilateral agreements in force with five jurisdictions.² Gabon is encouraged to continue its efforts to expand its international exchange of information instruments to be able to exchange rulings. It is however noted that jurisdictions are assessed on their compliance with the transparency framework in respect of the exchange of information network in effect for the year of the particular annual review.

Completion and exchange of templates (ToR II.5.3, II.5.4, II.5.5, II.5.6, II.5.7)

Gabon is still developing a process to complete the templates on relevant rulings, to make them available to the Competent Authority for exchange of information, and to exchange them with relevant jurisdictions.

As no exchanges were required to take place in the year of review, no data on the timeliness of exchanges can be reported.

Conclusion on section B

Gabon is recommended to develop a process to complete the templates on relevant rulings and to ensure that the exchanges of information on rulings occur in accordance with the form and timelines under the transparency framework going forward (ToR II.5).

C. Statistics (ToR IV)

As the Secretariat is not aware whether information on rulings was exchanged by Gabon for the year in review, no statistics can be reported here.

D. Matters related to intellectual property regimes (ToR I.4.1.3)

Gabon does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015^[5]) were imposed.

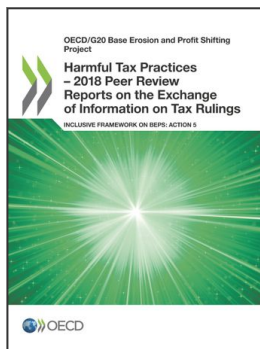
Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
Gabon has not yet finalised the steps to have in place its necessary information and gathering process.	Gabon is recommended to finalise its information gathering process, with a review and supervision mechanism, as soon as possible.
Gabon has not yet finalised the steps to have effective compulsory spontaneous exchange of information on the tax rulings within the scope of the transparency framework.	Gabon is recommended to continue to put in place a domestic legal framework allowing spontaneous exchange of information on rulings and to ensure the timely exchange of information on rulings in the form required by the transparency framework.

Notes

¹ With respect to the following preferential regime: Special economic zone.

² Gabon has bilateral agreements in force with Belgium, Canada, France, Korea and Morocco.



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