

Gabon

1. Gabon was reviewed as part of the 2017/2018 and the 2018/2019 peer reviews. This report is supplementary to those previous reports (OECD, 2019^[1]) (OECD, 2018^[2]).
2. The first filing obligation for CbC reporting in Gabon commences in respect of periods commencing on or after 1 January 2017.

Summary of key findings

3. 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.
4. This recommendation remains unchanged since the 2017/2018 peer review.
5. 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 unchanged since the 2017/2018 peer review.
6. 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 unchanged since the 2018/2019 peer review.
7. It is recommended that Gabon take steps to ensure that the appropriate use condition is met ahead of the first exchanges of CbC reports. This recommendation remain unchanged since the 2017/2018 peer review.

Part A: The domestic legal and administrative framework

8. Gabon has legislation in place to implement the BEPS Action 13 minimum standard.

(a) Parent entity filing obligation

9. No changes were identified.

(b) Scope and timing of parent entity filing

10. No changes were identified.

(c) Limitation on local filing obligation

11. No changes were identified.

(d) Limitation on local filing in case of surrogate filing

12. No changes were identified.

(e) Effective implementation

13. No changes were identified.

Conclusion

14. It is recommended that Gabon finalise its legislation around (i) the definitions of “Constituent Entities”, “Group” and “MNE Group” and (ii) the information to be reported in the CbC report). This recommendation remains unchanged since the 2017/2018 peer review.

Part B: The exchange of information framework**(a) Exchange of information framework**

15. As of 31 March 2020, Gabon has no bilateral relationships in place for the exchange of CbC reports. 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.

(b) Content of information exchanged

16. No changes were identified.

(c) Completeness of exchanges

17. No changes were identified.

(d) Timeliness of exchanges

18. No changes were identified.

(e) Temporary suspension of exchange or termination of QCAA

19. No changes were identified.

(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance

20. No changes were identified.

(g) Format for information exchange

21. No changes were identified.

(h) Method for transmission

22. No changes were identified.

Conclusion

23. It is recommended that Gabon take steps to have QCAs in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use prerequisites 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 unchanged since the 2017/2018 peer review.

24. It is recommended that Gabon take steps to implement 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 ahead of its first exchanges of information. This recommendation remains unchanged since the 2018/2019 peer review.

Part C: Appropriate use

Appropriate use

25. No changes were identified.

Conclusion

26. The recommendation for Gabon to take steps to ensure that the appropriate use condition is met ahead of its first exchanges of information remains in place.

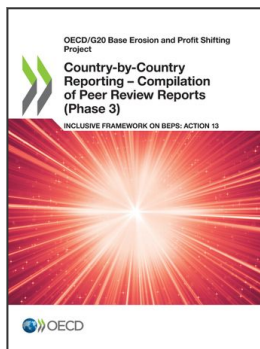
Summary of recommendations on the implementation of country-by-country reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	It is recommended that Gabon finalise its domestic legal and administrative framework as soon as possible. Specifically, it is recommended that Gabon: <ul style="list-style-type: none"> - introduce or complete the definitions of an "MNE Group", "Group" and "Constituent Entity" in a manner consistent with the terms of reference; - publish the administrative circular as soon as possible, prescribing all of, and only, the information as contained in the template in the Action 13 Report.
Part B	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.
Part B	Exchange of information framework	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.
Part C	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.

References

OECD (2019), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 2): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/f9bf1157-en>. [1]

OECD (2018), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264300057-en>. [2]



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