

Gabon

Gabon is taking steps to implement the aspects of the terms of reference (OECD, 2021^[3]) (ToR) for the transparency framework and to commence administrative preparations to ensure that it establishes an information gathering process (ToR I.A) and that information on rulings will be identified and exchanged in a timely manner (ToR II.B). Gabon receives two recommendations on these points for the calendar year 2021 (year in review).

In the prior year's peer review report, as well as in the 2018 and 2019 peer review reports, Gabon had received the same two recommendations. As they have not been addressed, the recommendations remain in place.

Gabon can legally issue two types of rulings within the scope of the transparency framework.

In practice, Gabon issued no rulings within the scope of the transparency framework.

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.

Information gathering process (ToR I.A)

469. Gabon can legally issue the following two types of rulings within the scope of the transparency framework: (i) preferential regimes;¹ and (ii) cross-border unilateral 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.

Past rulings (ToR I.A.1.1, I.A.1.2, I.A.2.1, I.A.2.2)

470. 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 they were still in effect as at 1 January 2016. Gabon issued no past rulings within the scope of the transparency framework. As such, there was no need to identify potential exchange jurisdictions.

Future rulings (ToR I.A.1.1, I.A.1.2, I.A.2.1)

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

472. In the prior years' peer review reports, Gabon indicated that there were no processes in place for the record keeping of rulings for the purposes of the transparency framework. It was noted that Gabon intended to implement guidelines and practices to make sure the necessary information to meet the requirements of the transparency framework is required in all cases. Therefore, Gabon was recommended to finalise its information gathering process for identifying all relevant rulings and potential exchange jurisdictions, as soon as possible.

473. During the year in review, no additional steps to finalise its information gathering process were taken, and therefore the prior years' recommendation remains in place.

Review and supervision (ToR I.A.3)

474. In the prior years' peer review reports, it was determined that Gabon did not yet have a review and supervision mechanism under the transparency framework. Therefore, Gabon was recommended to put in place a review and supervision mechanism as soon as possible. Gabon was in the process of considering the implementation of a revision and supervision mechanism for ensuring implementation of the transparency framework. During the year in review, no additional steps were taken, and therefore the prior year recommendation remains.

Conclusion on section A

475. Gabon is recommended to finalise its information gathering process for identifying all relevant rulings and all potential exchange jurisdictions, with a review and supervision mechanism, as soon as possible (ToR I.A).

Exchange of information (ToR II.B)

Legal basis for spontaneous exchange of information (ToR II.B.1, II.B.2)

476. Gabon has the necessary domestic legal basis to exchange information spontaneously. Gabon notes that there are no legal or practical impediments that prevent the spontaneous exchange of information on rulings as contemplated in the Action 5 minimum standard.

477. Gabon has international agreements permitting spontaneous exchange of information, including bilateral agreements in force with six jurisdictions.² Gabon signed the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011^[1]) (“the Convention”) in July 2014, but Gabon has not yet ratified the Convention. Gabon is encouraged to continue its efforts to ratify the Convention and expand its international exchange of information instruments to be able to exchange information on rulings. It is noted, however, 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.B.3, II.B.4, II.B.5, II.B.6, II.B.7)

478. In the prior years’ peer review reports, it was determined that Gabon was 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.

479. During the year in review, no additional steps were taken, and therefore the prior year recommendation remains.

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

Conclusion on section B

481. Gabon has the necessary legal basis for spontaneous exchange of information. Gabon is recommended to continue its efforts to put in place a process to complete the templates for all relevant rulings and to ensure that the exchanges of information on rulings occur as soon as possible (ToR II.B).

Statistics (ToR IV.D)

482. As no rulings were issued, no statistics can be reported.

Matters related to intellectual property regimes (ToR I.A.1.3)

483. Gabon does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015^[2]) 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 finalised the steps to have in place its necessary information gathering process, with a review and supervision mechanism. | Gabon is recommended to finalise its information gathering process for identifying all relevant rulings and all potential exchange jurisdictions, with a review and supervision mechanism, as soon as possible. This recommendation remains unchanged since the 2018, 2019 and 2020 peer review reports. |
| Gabon has not finalised the steps to put in place a process to complete the templates for all relevant rulings and to ensure that the exchanges of information on rulings occur as soon as possible. | Gabon is recommended to continue its efforts to put in place a process to complete the templates for all relevant rulings and to ensure that the exchanges of information on rulings occur as soon as possible. This recommendation remains unchanged since the 2018, 2019 and 2020 peer review reports. |

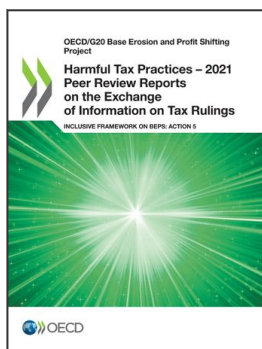
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- OECD (2015), *Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance, Action 5 - 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://doi.org/10.1787/9789264241190-en>. [2]
- OECD/Council of Europe (2011), *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264115606-en>. [1]

Notes

¹ Special economic zone.

² Participating jurisdictions to the Convention are available here: www.oecd.org/tax/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm. Gabon also has bilateral agreements with Belgium, Canada, France, Korea, Morocco and Saudi Arabia.



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