

24 March 2020, Issue 3

## UPDATE on COVID-19

## The Belt and Road Initiative Tax Administration Cooperation Mechanism

## **EDITOR'S NOTE:**

At this critical moment in the world's fight against the COVID-19, the Special Edition of the BRITACOM Update on COVID-19 is issued, aiming to provide a platform for BRITACOM Council Members and Observers to exchange views and share experience in responding to the outbreak. Issue 3 is about measures against COVID-19 taken by the government and Directorate General of Taxes (DGT) of Gabon since March 16, 2020. Later we will share more experience of tax administrations from other countries and regions with you. If you would like to make contributions to the Special Edition, please contact us via email <a href="mailto:britacom@163.com">britacom@163.com</a>.

## Gabon: The Directorate General of Taxes (DGT) against Coronavirus

Covid-19, commonly known as Coronavirus, which was discovered since December 2019 in the city of Wuhan in China, has become, in a few months, a formidable virus. After infecting more than 110,000 people worldwide, the World Health Organization (WHO) has declared since Wednesday March 11, 2020 that the world is facing a pandemic.

Although this pandemic mainly affects Asia, Europe and America, Africa has not been spared. There are currently an estimated 30 African countries affected by the pandemic, including Egypt, Algeria, Nigeria, Morocco, South Africa, Kenya, Senegal and Cameroon.

Gabon, for its part, declared on March 12, 2020 its first case of a person infected with Coronavirus and currently has 3 cases.

To curb the spread of the pandemic, the government has taken the following measures since March 16, 2020:

- the installation of a thermo-flash medical device at Léon Mba Libreville airport;
- the closure of land and air borders;
- the authorization of only one international flight per week per airline operating or serving Gabonese territory;
- the closing of restaurants to the public with the exception of take-out and delivery services;
- closing all places of worship and recommending prayers at home;
- the ban on gatherings of more than thirty (30) people;
- the suspension of hearings in the Courts and Courts, with the exception of essential disputes;
- a ban on visits to prisons and a ban on visits to hospitals unless expressly authorized by the medical profession;
- the suspension of tourist visas from the most infected areas, namely the European Union,
   China, South Korea and the United States;
- the closure of nurseries, schools, bars and nightclubs, universities and vocational training centers across the country.

To enable taxpayers to calmly fulfill their tax obligations, the DGT has taken the following measures:

- the provision of hydro alcoholic gels services;
- disinfection of offices;
- the display in all departments of posters drawn up by the Ministry of Health concerning the awareness campaign on the Covid-19;
- raising awareness of agents on the Covid-19 on its website;
- the systematic leave of absence of agents who present with the symptoms of Covid19 and their orientation towards the dedicated structure for testing;
- the reorganization of taxpayers' reception areas in order to avoid groups of more than 30 people.

Although these measures are essentially social - they are in line with government measures - the DGT has already identified a certain number of fiscal measures which could be taken by the government, in the event of an advanced spread of the pandemic, as:

- systematic testing of taxpayers at the entrance to tax services;
- making online appointments for taxpayers wishing to meet with tax officials;
- the postponement of the deadline for submitting declarations of statistical and tax declarations;
- the extension of the deadline for filing VAT returns;
- the suspension of all ongoing tax audits;
- exemption from VAT of all products and equipment necessary for the fight against the pandemic;
- grants tax credits to companies that have taken an active part in the fight against the pandemic.

This means that in all cases, the DGT is resolutely committed alongside the government to implement all the measures that should make it possible to win the fight against the Coronavirus.

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BRITACOM Update Editor: Secretariat of the BRITACOM

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