

ANNEX 3: GABON

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1 ECONOMIC ENVIRONMENT

1.1 Main features of the economy

1.1. With a land area of 267,667 km², 85% covered by forest, and a population of approximately 2.5 million in 2022, Gabon is a sparsely populated country. The share of its population situated in urban areas, on the other hand, is the highest in Africa. More than four out of every five Gabonese nationals live in cities. Libreville and Port-Gentil, which are the country's political and economic capitals, respectively, account together for 59% of its total population.¹ Gabon has 800 km of coastline (on the Atlantic coast) and borders Equatorial Guinea, Cameroon and the Republic of the Congo. Gabon and its neighbours are members of the Central African Economic and Monetary Community (CEMAC) and the Economic Community of Central African States (ECCAS) (Section 2.3).

1.2. Gabon has significant natural resources, including large stretches of agricultural land, plentiful water resources and rainfall favourable to farming and an abundance of forest resources. The fifth largest oil producer in Africa, Gabon remains highly dependent on its petroleum resources. During the period 2012-21, petroleum accounted for an average of 23% of its GDP and approximately 80% of its export earnings. Since 2012, however, the country's non-oil sector has expanded considerably. Apart from locally refined oil, Gabon's current diversification initiatives consist largely of the sustainable development of its timber and mining industries. In addition, the development of special economic zones starting in 2012 has benefited the private sector, attracting increased private and foreign direct investment (FDI), particularly in the non-oil sector.

1.3. In 2021, following the health crisis and resulting recession of 2020, the Gabonese economy, traditionally dominated by the extractive industries, resumed the growth previously sustained since 2017. GDP rose by 1.5% in 2021, compared to -1.8% the year before. The non-oil sector has shown resilience and continued to contribute to the creation of national wealth, growing by 2.5% in 2021. With the various oil shocks recorded since 2012, the petroleum sector's share of GDP has declined from 36.6% in 2012 to 21.3% in 2021. Over the same period, the shares of agriculture, services and manufacturing have steadily risen, from 2.6%, 20.3% and 5.4% in 2012 to 4.4%, 28.2% and 8%, respectively, in 2021 (Table 1.1).

Table 1.1 Basic economic indicators, 2012-22

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 ^a
Miscellaneous^b											
GDP at current market prices (CFAF billion)	8,766.5	8,690.5	8,988.3	8,503.5	8,310.6	8,669.0	9,368.9	9,886.9	8,814.9	11,210.9	13,674.3
Non-oil GDP (CFAF billion)	5,819.7	6,163.7	6,630.6	6,566.2	6,744.5	6,960.4	7,389.9	7,724.6	7,451.3	8,927.6	10,034.6
GDP at current market prices (USD billion)	17.2	17.6	18.2	14.4	14.0	14.9	16.9	16.9	15.3	20.2	22.5
Real GDP growth rate at constant 2001 prices (%)	5.3	5.6	4.3	3.9	2.1	0.5	0.8	3.9	-1.8	1.5	2.9
of which oil sector	-4.2	-5.3	-0.3	8.6	-3.7	-8.5	-8.2	13.0	-1.2	-6.7	5.9
non-oil sector	7.0	7.5	5.0	3.2	3.0	1.7	2.0	2.9	-1.9	2.5	2.5
GDP per capita (USD)	9,818.3	9,775.6	10,051.4	7,460.1	7,025.1	7,225.4	7,893.5	7,625.5	6,686.7	8,529.0	9,176.7
Inflation (annual average)	2.7	0.5	4.7	-0.3	2.1	2.7	4.8	2.0	1.4	1.1	4.3
National accounts at current prices (% of GDP)^b											
Consumption	43.5	46.7	49.3	52.7	55.1	53.2	49.2	48.7	55.2	44.3	37.7
Public	14.0	14.5	14.8	14.8	14.6	13.2	10.6	11.0	13.2	11.4	9.8
Private	29.4	32.3	34.5	37.8	40.4	40.0	38.6	37.7	42.0	32.9	27.9
Gross investment	27.0	29.2	35.1	29.2	27.0	19.3	19.3	21.9	19.9	16.8	16.2
Gross fixed capital formation	27.7	29.9	22.5	19.1	20.5	14.3	19.3	21.9	19.9	16.8	16.2
Public	9.3	10.1	6.8	5.1	5.1	1.8	3.5	2.9	2.6	2.3	1.8
Private (enterprises and households)	18.4	19.9	15.7	14.0	15.4	12.5	15.8	19.0	17.3	14.5	14.4
of which oil sector	10.6	11.1	6.4	4.4	4.7	1.4	4.1	5.7	4.3	4.1	4.7
non-oil sector	7.8	8.8	9.3	9.6	10.7	11.1	11.7	13.3	13.0	10.4	9.6
Changes in inventories	-0.8	-0.8	12.6	10.1	6.5	5.1	0.0	0.0	0.0	0.0	0.0
Net exports	29.6	24.1	15.5	18.1	17.9	27.5	31.6	29.4	24.9	39.0	46.1
Exports of goods and non-factor services	61.0	57.4	44.5	46.0	44.0	52.3	54.3	51.4	47.5	55.8	60.8
Imports of goods and non-factor services	31.4	33.3	29.0	27.9	26.1	24.8	22.7	22.0	22.6	16.8	14.7
Sectoral distribution of GDP at current prices (% of GDP at factor cost)^b											
Agriculture, livestock and fishing	3.0	3.0	3.2	3.7	4.2	4.3	4.5	4.6	5.6	4.8	4.3
Agriculture	2.6	2.7	2.8	3.4	3.8	3.9	4.0	4.2	5.1	4.4	4.0

¹ Online information from the World Bank, viewed at: <https://www.worldbank.org/en/country/gabon/overview>.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 ^a
Hunting and livestock	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2
Fishing	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
Forestry and logging	0.6	0.6	0.8	1.0	1.2	1.3	1.4	1.3	1.5	1.5	1.2
Extractive industries	39.3	35.1	31.4	26.9	22.2	23.6	25.3	26.0	19.8	24.1	30.1
Crude oil	36.6	31.7	28.6	24.9	20.5	21.1	22.5	23.3	16.6	21.3	27.4
Mining	2.7	3.4	2.8	2.0	1.6	2.5	2.7	2.7	3.2	2.8	2.7
Manufacturing	5.4	5.6	6.2	6.8	7.8	7.3	8.0	8.0	8.8	8.0	7.0
Agri-food, beverages	1.5	1.6	1.8	1.9	2.1	2.0	2.1	2.2	2.4	2.0	1.7
Timber	1.2	1.1	1.4	1.8	2.0	2.0	2.2	2.1	2.3	2.7	2.4
Other	2.7	3.0	3.1	3.1	3.7	3.3	3.7	3.7	4.0	3.3	2.9
Refining	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Electricity, water	0.8	0.9	1.0	1.2	1.3	1.3	1.3	1.3	1.4	1.1	0.9
Building and public works	6.0	7.0	6.1	6.4	6.6	4.9	3.5	3.5	3.6	3.4	3.1
Services	46.1	49.2	52.5	55.3	57.9	58.4	57.5	57	61.4	57.4	53.8
Transport and telecommunications	4.5	4.9	5.3	6.1	6.8	9.3	9.9	11.1	13.8	11.7	10.2
Trade	5.1	5.4	5.5	5.7	5.9	5.5	5.8	5.7	6.1	4.8	4.1
Banking, insurance	2.1	2.5	2.6	3.0	3.2	3.1	3.2	3.0	3.5	2.9	2.4
Petroleum services, research	12.3	12.9	12.6	11.3	11.1	11.4	12.1	11.9	10.9	16.6	19.1
Government	11.9	12.6	15.7	17.2	17.9	17.0	15.0	13.9	15.8	12.2	10.0
Other services	10.2	10.9	10.8	12.0	13.0	12.1	11.5	11.4	11.3	9.2	8.0
Public finance (% of GDP)^b											
Total revenue and grants	30.1	30.2	26.1	21.1	18.7	18.5	17.9	20.5	19.1	15.8	30.1
Oil revenue	17.5	15.5	11.5	7.1	5.1	6.6	6.2	7.6	6.8	5.3	17.5
Non-oil revenue	12.6	14.7	14.6	14.0	13.6	11.8	11.6	13.0	12.3	10.5	12.6
Tax revenue	14.2	16.1	14.9	12.8	11.0	10.7	1.2	12.1	12.5	9.2	14.2
Taxes on income and profits	5.8	6.1	5.9	5.2	3.6	4.1	4.1	5.4	6.0	3.4	5.8
Taxes on goods and services	2.1	3.2	3.2	2.0	2.6	2.5	1.6	1.9	1.5	1.9	2.1
Taxes on foreign trade	4.6	4.6	4.0	4.2	3.3	2.8	2.7	2.9	3.5	2.9	4.6
of which on imports	4.5	4.5	3.9	4.5	3.2	2.6	2.5	2.8	3.2	2.5	4.5
Other taxes	1.7	2.2	1.8	1.4	1.4	1.3	1.8	1.9	1.4	1.0	1.7
Non-tax revenue	15.9	14.0	11.2	8.4	7.8	7.8	7.7	8.5	6.6	6.5	15.9
Total expenditure ^c	27.6	28.4	23.6	22.1	23.7	20.3	19.1	19.2	21.3	17.6	27.6
Overall balance excluding grants (commitments basis)	2.5	1.8	2.5	-1.0	-4.9	-1.9	-1.2	1.4	-2.2	-1.8	2.5
Changes in arrears (decrease -)	-0.2	-1.5	-3.1	-3.0	-1.6	-1.6	-1.0	-0.2	0.2	0.3	..
Overall balance (cash basis)	2.2	0.2	-0.6	-4.0	-6.5	-3.5	-2.2	1.1	-2.0	-1.6	..
Total financing	-2.2	-0.2	0.6	4.0	6.5	3.5	2.2	-1.1	2.0	1.6	..
External	-0.2	5.9	1.0	2.3	1.7	3.9	1.9	0.2	1.3	-0.3	..
Domestic	-2.0	-6.1	-0.4	1.7	4.8	-0.4	0.3	-1.3	0.6	1.9	..
External sector											
CFAF per USD (annual average)	510.6	493.9	493.8	591.2	592.6	580.7	555.4	585.9	575.6	554.5	623.8
Real effective exchange rate (CPI, % change) ^d	-3.4	0.9	3.5	-6.5	1.1	2.1	5.6	-0.7	2.5	-1.1	-4.9
Current account balance (% of GDP) ^b	11.5	8.3	6.1	1.2	-5.4	-4.6	2.3	10.4	5.9	6.3	7.1
Outstanding external debt (% of GDP) ^a	16.3	23.5	27.3	33.9	37.4	38.7	40.0	39.2	46.0	37.8	..
Outstanding domestic debt (% of GDP) ^a	0.6	2.8	2.3	3.3	11.9	16.7	16.2	14.9	25.1	22.5	..
Total outstanding debt (% of GDP) ^b	16.9	26.3	29.6	37.4	49.2	55.5	56.1	54.1	71.1	60.4	..
External reserves (in months of imports of goods and services)	4.6	5.2	5.2	4.5	2.5	2.3	3.2	2.9	3.2	3.0	..
FDI inflows (USD million)	-220.9	771.2	1,047.7	990.8	1,243.7	1,314.0	1,379.1	1,553.1	1,716.5	1,634.8	..
% of GDP	-1.3	4.4	5.8	6.9	8.9	8.8	8.2	9.2	11.2	8.1	..
FDI inward stock (USD million)	3,941.0	4,712.2	5,759.9	6,750.7	7,994.3	9,308.3	10,687.4	12,240.6	13,957.1	15,591.9	..
% of GDP	22.9	26.8	31.6	46.9	57.1	62.5	63.2	72.4	91.2	77.2	..

.. Not available.

a The data for 2022 are provisional.

b Estimated for 2016-20.

c Details are not available.

d A minus sign indicates a depreciation.

Note: The CFA franc, which is the common currency of the CEMAC countries, is pegged to the euro at the rate of EUR 1 = CFAF 655.96.

Source: BEAC, viewed at: <https://www.beac.int/economie-stats/statistiques-economiques/>; IMF, International Financial Statistics, viewed at: <http://elibrary-data.imf.org/>; IMF, Regional Economic Outlook, October 2019, viewed at: <https://www.imf.org/en/Publications/REO/SSA/Issues/2019/10/01/sreo1019>; UNCTADstat, viewed at: <https://unctadstat.unctad.org/EN/Index.html>; Directorate-General of the Economy and Fiscal Policy of Gabon (DGEFP) and World Bank.

1.4. The considerable economic potential of Gabon is still far from fully tapped, and the country remains vulnerable to external shocks, especially fluctuations in the price of oil and of the other raw materials it exports. Despite its per capita GDP of USD 8,529 in 2021 (compared to USD 9,775 in 2013), which ranks Gabon among the middle-income countries, several aspects of its economy are comparable to those found in less-developed countries. Weak infrastructure, difficulties with obtaining access to credit for SMEs, labour costs (fixed salary scales in the public and private sectors) and the limited size of its market have continued to undermine efforts to diversify the Gabonese economy.

1.5. In its business climate evaluation, the World Bank's Doing Business 2020 report ranked Gabon 169th out of 190 economies, two places lower than in 2018. Positive aspects of Gabon's business climate include the time required to start a business (shortened from 10 days to one) and the availability of water and energy (improved through a drinking water supply project and several projects to expand the electricity transmission network for greater Libreville, including the FE2 and Impératrice Falls hydroelectric power plants in Ngounié province and the Grand Poubara plant in Haut Ogooué).

1.6. In 2014, the Government established the High Council for Investment to assist both national and foreign investors and provide a legal framework for business-related arbitration. Its aim is to improve the business climate in Gabon, which has carried out 13 reforms recommended by the Doing Business report for starting a business, dealing with construction permits, getting electricity, trading across borders, registering property and commercial justice.

1.7. Part of the population still gains little, however, from the country's economic resources. The poverty level fell slightly between 2015 and 2017, from 34% to 33.4%, after social policy measures were taken by the Government. The Government's efforts to put basic social programmes in place as part of a strategic programme called Pacte Social (Social Pact) seem to have borne fruit in recent years. According to the UNDP's Human Development Report 2019, Gabon has joined the rank of countries where human development levels are considered high, with a Human Development Index (HDI) of 0.7002, having previously been classified as an average HDI country.

1.8. As a member of CEMAC, Gabon shares a common Central African currency, the CFA franc (CFAF), with other CEMAC member States under a currency exchange regime pegged to the euro.² The States have harmonized their monetary and financial systems within a framework developed by the Bank of Central African States (BEAC) (Common Report, Section 1) and are moving towards the establishment of an economic union.

1.2 Recent economic developments

1.9. The performance of the Gabonese economy was solid in 2012 and 2013, with annual GDP growth of 5.3% and 5.6%, respectively. This positive performance, despite a decline in oil production, reflected increased public investment within the framework of the "Emerging Gabon" strategic plan (PSGE), launched in 2012 with the aim of turning Gabon into a diversified emerging economy by 2025. The investment programmes under the plan are designed mainly to improve the country's infrastructure through financing for road and port construction and a significant expansion of electricity supply. This has benefited the economy's non-oil sector, in particular mining, wood processing and construction, and has helped to sustain real GDP growth.

1.10. The agrifood sector, in a context of sustained domestic demand, performed well overall during the review period. Factoring into this performance were continuing domestic and foreign orders for oils and fats, and revived economic activity in various market segments, as government measures to contend with COVID-19 were gradually lifted, and restaurants, hotels and discotheques began to reopen. The services sector generally benefited from the strong performance of the economy, while the organization of international events such as the second edition of "New York Forum Africa" helped to buoy the tourism, hotel and restaurant sectors, not to mention the airline business. The telecommunications sector turned in a strong performance in 2013, enrolling new GSM mobile phone, fixed-line phone and Internet subscribers by offering attractive new rates and services.³

² EUR 1 has equalled CFAF 655.957 since 1 January 1994.

³ Ministry of the Economy, Investment Promotion and Forecasting, *Note de conjoncture sectorielle*, 2014.

1.11. The oil industry performed less well in its traditional role of engine for growth, owing to technical difficulties for a number of operators, the depletion of oilfields and slumping oil prices in late 2013. The industry's value added fell by 4.2% in 2012 and 5.3% in 2013 (Table 1.1). Rubber production also contracted during those years as plantations were invaded by insects in 2013. In the years since 2012, the oil sector's performance has fluctuated, with growth of 8.6% in 2015, 13% in 2019 and 5.9% in 2022 (Table 1.1).

1.12. Starting in 2014, falling oil prices and dwindling reserves combined to squeeze industry earnings, including public revenues, and thus reduce the funding available for public investments. Having represented around 10.1% of GDP in 2013, public investments suffered a steady decline and accounted for just 1.8% by 2022, with only a timid rally in 2018 (see Table 1.1). Tighter budgets in the wake of falling public revenues contributed to cuts for building and public works, services and other sectors. A relatively good performance by the non-oil sector (particularly in the case of forestry and agrifood in the special economic zone) did not suffice to prop up the rest of the economy. Consequently, GDP growth slowed from 4.3% in 2014 to 0.5% in 2017 and fluctuated erratically thereafter: 3.9% in 2019, -1.8% in 2020, on account of the COVID-19 crisis, and back up to 2.9% in 2022.

1.13. With the exception of brief spikes in consumer prices in 2014 and 2018, inflation was kept generally under control and in line with the CEMAC convergence criteria, owing in particular to the prudent monetary policy implemented at the regional level by the BEAC (Common Report, Section 1) (Table 1.1). Gabon supported this policy with measures of its own. In 2013, it eliminated import taxes on a vast range of items to help to neutralize inflationary pressures first detected in 2012. That measure was then assisted by a subsidence in global food prices in 2013. Renewed inflationary pressures in 2014, as food prices turned back upward, were then moderated by a drop in global oil prices, producing a reversal in the inflation rate by 2015 (-0.3%). Falling costs in the communications subsector as a result of growing competition, aided by improvements in the deployment of fibre optics, also helped, during this period, to contain inflation⁴, which remained below 2% from 2019 onwards (Table 1.1).

1.14. Efforts to manage inflation should be assessed in the light of the main reforms carried out by the country during the period, which could have significantly fuelled inflation. These reforms included the elimination of subsidies for most retail petroleum products and the introduction of an automatic indexing mechanism for fuel prices at the pump in early 2016, together with higher international commodity prices, which have led to regular inflationary pressures since 2016, and peaked in 2018 with an annual increase of 4.8%.

1.15. Gabon's fiscal policy, including the PSGE investment programme, was essentially expansionist during the review period. In consequence, as spending increased rapidly, particularly on investment, at a time when oil revenues were falling, the Government's budget position came under pressure (Table 1.1). The country's traditional budget surpluses, previously maintained by healthy oil revenues, started to evaporate, with growing deficits (on a cash basis) that culminated in 2016, at roughly 5% of GDP. The Government's recourse to domestic bank financing for that deficit then led to an accumulation of payment arrears (for domestic as well as foreign loans).

1.16. By 19 June 2017, Gabon was obliged to sign a three-year Extended Arrangement under the IMF's Extended Fund Facility (EFF), for an amount of SDR 464.4 million (approximately USD 642 million).⁵ The country agreed under that Arrangement to contain its current expenditure and better harness non-petroleum revenues by improving its tax administration and streamlining tax exemptions.

1.17. Among the measures it adopted to contain current spending, the Government froze public sector hiring, traineeships, career advancement and tenured appointments; conducted a biometric census to clean up the civil service payroll; revised its lease contracts; restricted business-class travel to members of the Government; and audited domestic debt. To increase revenue, it revised the General Tax Code; streamlined exemptions and favourable treatment provisions; recodified exemption regimes; revised certain tax mechanisms; modernized customs procedures by upgrading

⁴ Ministry of the Economy, Investment Promotion and Forecasting, *Note de conjoncture sectorielle*, 2015.

⁵ IMF. Viewed at: <https://www.imf.org/en/News/Articles/2017/06/20/imf-executive-board-approves-us642-million-extended-arrangement-under-the-eff-for-gabon>.

the software tool for customs clearance; strengthened operational capacity; eliminated rebates for certain large importers; and applied the special procedure for fiscal regularization.

1.18. Gabon has also committed to taking measures to avoid the need for extrabudgetary spending and the accumulation of arrears. A strategy should be adopted for the full repayment of its arrears. The Government has also undertaken to accelerate its implementation of CEMAC directives, improve its budgetary transparency and strengthen its financial oversight of public enterprises and state agencies. Its establishment of the National Commission to Combat Illicit Enrichment, the National Financial Investigation Agency and various new agencies to strengthen the Court of Auditors all appear to move in the same direction, i.e. the improvement of financial governance.

1.19. These reforms seem to be bearing fruit, and together with reviving oil revenues, following a substantial rise in the global price per barrel, have contributed to a reduction in the budget deficit: from 4.9% in 2016, to 1.9% in 2017, to 1.2% in 2018, and to a surplus of 1.4% in 2019. That trend was reversed, however, by the crisis ensuing from COVID-19, resulting in a budget deficit of 2.2% in 2020. That deficit improved slightly in 2021, to 2% (Table 1.1).

1.20. The continually deteriorating budget situation and the borrowing required to finance it increased the country's public debt – dominated by external debt (about 79% of the stock of public debt for the period) – throughout the review period, from 16.9% of GDP in 2012 to 71.1% in 2020, before it declined slightly to 60.4% in 2021.

1.21. Because of dwindling revenues from the export of petroleum products, what had started as a current account surplus became a deficit by 2016 (-5.4% of GDP), before rebounding between 2018 and 2020 (Table 1.1). While imports also declined, they did so less rapidly than exports. Then, between 2017 and 2019, those trends reversed: exports grew more rapidly than imports – and thus covered a higher percentage thereof – bringing back down the current account deficit. Higher prices for and production of manganese also contributed to this result.

1.22. The COVID-19 pandemic resulted in a substantial downturn in economic activity, and there was a 50% drop in oil prices on account of an excess of oil supply relative to demand and disagreement among the main oil-producing countries over the storage of unsold production. The pandemic also sparked a general decline in prices, constrained demand for major export products and a slowdown or outright paralysis of economic activity in certain sectors in the wake of anti-COVID measures.

1.23. The pandemic's impact on the economy was limited thanks to measures taken by the authorities to help to revive consumption. Several socioeconomic measures were taken to protect segments of the population, including the creation of a special response fund (free care for persons infected with COVID-19), tax and customs exemptions in the health-care sector, continued payment of salaries for officials, free urban transport, food assistance and other forms of support.

Table 1.2 Balance of payments, 2012-22

(CFAF billion)

	2012	2013	2014	2015	2016 ^a	2017 ^a	2018 ^a	2019 ^a	2020 ^a	2021 ^a	2022 ^a
Current account balance	1,009.6	721.7	548.7	103.2	-445.6	-396.0	212.6	1,031.6	517.0	707.6	965.2
External trade balance	3,133.2	2,623.0	2,194.4	1,148.2	982.9	1,408.4	1,681.0	2,574.3	1,695.4	2,348.7	3,339.1
Exports	4,994.3	4,623.5	4,098.9	3,023.9	2,547.7	3,371.0	3,762.4	3,938.7	3,581.2	4,213.4	6,285.0
Imports	-1,861.1	-2,000.5	-1,904.5	-1,875.7	-1,564.8	-1,962.6	-2,081.4	-1,364.4	-1,885.9	-1,864.7	-2,946.0
Services balance	-1,091.2	-1,200.3	-1,104.4	-946.7	-981.6	-923.2	-637.5	-1,125.8	-925.3	-1,159.8	-1,432.8
Income balance	-799.8	-417.1	-265.1	-43.9	-392.9	-555.3	-497.3	-401.5	-249.9	-444.6	-944.9
Current transfers balance	-232.7	-283.9	-276.1	-54.5	-54.1	-325.8	-333.6	-15.3	-3.1	-36.6	3.8
Capital and financial operations account	-675.7	-236.6	-337.8	-206.9	-210.9	14.8	-342.9	-744.8	-473.5	-1,327.3	-922.2
Capital account	0.0	0.0	0.0	2.3	0.0	-0.4	-180.0	-0.1	0.0	0.0	0.0
Public (net)	0.0	0.0	0.0	2.3	0.0	-0.3	8.0	0.0	0.0	0.0	0.0
Private (net)	0.0	0.0	0.0	0.0	0.0	-0.1	-188.0	-0.1	0.0	0.0	0.0
Financial operations account	-675.7	-236.6	-337.8	-209.1	-210.9	15.2	-162.9	-744.7	-473.5	-1,327.3	-922.2
Direct investment (net)	-143.0	43.3	387.1	14.9	736.0	154.7	-58.1	125.0	66.0	24.4	382.2

	2012	2013	2014	2015	2016 ^a	2017 ^a	2018 ^a	2019 ^a	2020 ^a	2021 ^a	2022 ^a
Portfolio investment (net)	-1.6	457.8	36.9	106.5	117.0	6.6	-5.0	4.5	3.0	52.9	81.4
Other investment (net)	-531.2	-737.7	-761.8	-330.6	-1,064.0	-146.0	-99.9	-874.2	-542.5	-1,404.5	-1,385.8
Errors and omissions	-253.9	-233.3	-325.0	-165.1	-138.3	219.8	204.4	-255.7	-257.5	373.9	..
Overall balance	80.0	251.8	-114.1	-268.8	-794.9	-161.3	74.1	31.1	-214.1	-245.7	42.9
Financing	-80.0	-251.8	114.1	268.8	794.9	161.3	-74.1	-31.1	214.1	245.7	-42.9
Changes in official reserves (decrease +)	-80.0	-251.8	94.2	220.5	629.9	64.0	-111.4	33.6	205.2	245.7	-42.9
Exceptional financing	0.0	0.0	19.9	48.3	165.0	97.3	37.3	-64.7	8.9	0.0	0.0
Changes in external reserves (decrease -)	0.0	0.0	0.3	5.0	147.0	-14.7	37.3	-64.7	8.9	0.0	0.0
Debt relief and cancellations	0.0	0.0	19.6	43.3	18.0	112.0	0.0	0.0	0.0	0.0	0.0

.. Not available.

a Estimate.

Source: Information provided by the authorities.

1.24. According to the IMF, the economic outlook for Gabon in the short term is not very optimistic, given the persistence of domestic arrears encumbering bank balance sheets and restricting credit for the private sector. Greater optimism may be warranted over the medium term, on the other hand, if the authorities fulfil their commitments under the EFF, with prospects of up to 5% growth on the strength of recent investments, including foreign ones, in infrastructure, manganese production and agrifood. The emergence of these new sectors will help to diversify the economy and reduce its dependence on petroleum.

1.3 Developments in trade and investment

1.3.1 Trends and patterns in merchandise and services trade

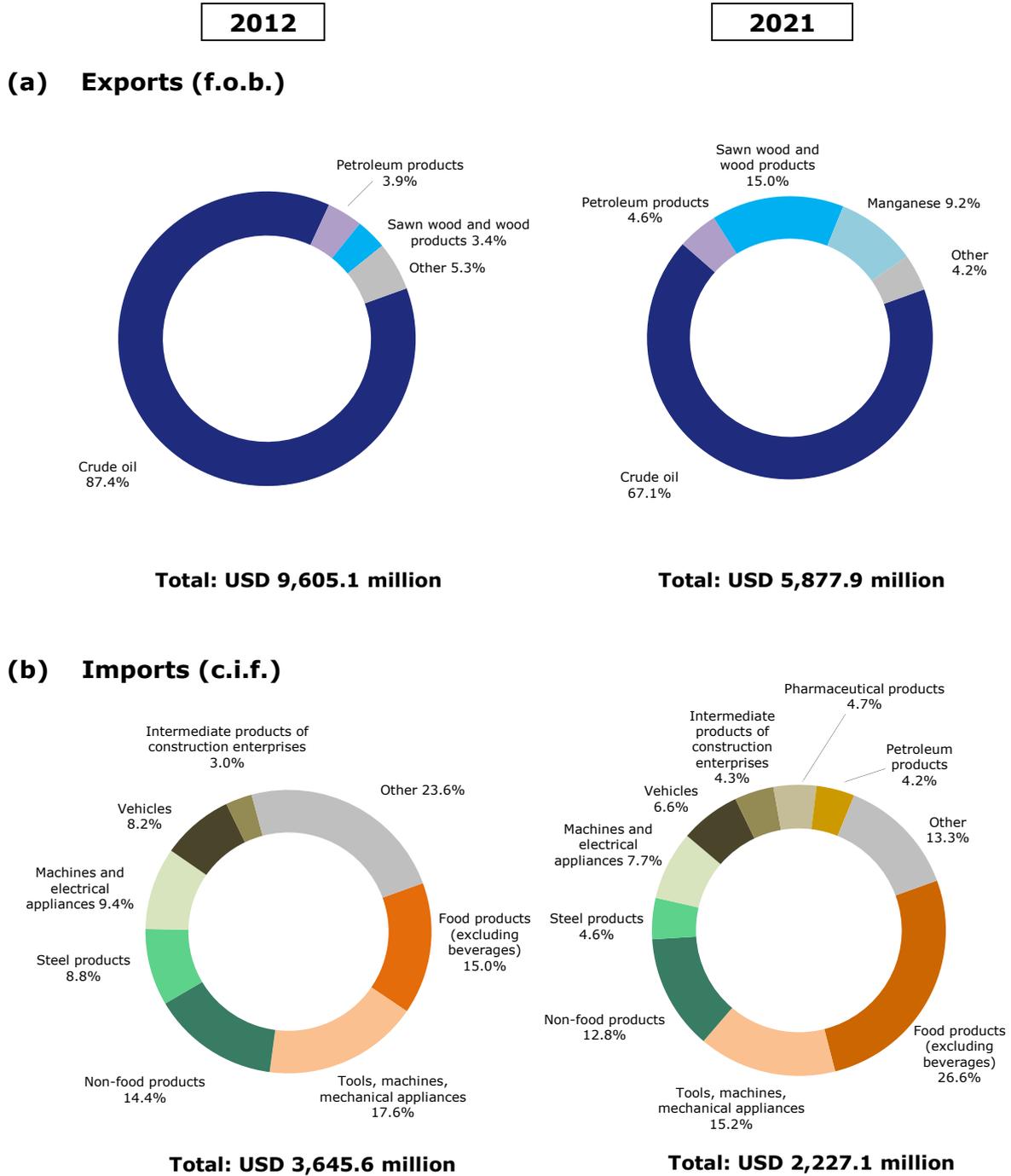
1.25. Total trade as a percentage of GDP, around 61% in 2012, fell steadily as a function of declining exports of petroleum products, to about 44% in 2016, before turning upward again in 2017 (Table 1.1). Imports have represented a relatively constant share of GDP.

1.26. The terms of trade for Gabon's exports generally deteriorated during the review period, mainly on account of a steady decline in the value of exports under the effect of declining prices and volumes of petroleum products. Lower oil revenues also kept demand for imports down most of those years.

1.27. The value of exported goods, dominated by hydrocarbons and amounting to USD 9.6 billion in 2012, had by 2016 fallen to USD 3.9 billion (Table A1.1). In 2017, a rise in manganese exports produced a timid rebound for exports of goods overall, amounting to USD 5.5 billion by 2018. Fuel nonetheless continued to account for the bulk of Gabon's export earnings, albeit a clearly declining share during the review period overall (Table A1.1 and Chart 1.1). Fuel's share of total exports fell from 91.3% in 2012 to approximately 75% in 2016. In 2017 and 2018, new wells in operation, improvements in production methods and a rebound in oil prices helped to strengthen the contribution of fuel to the country's export earnings.

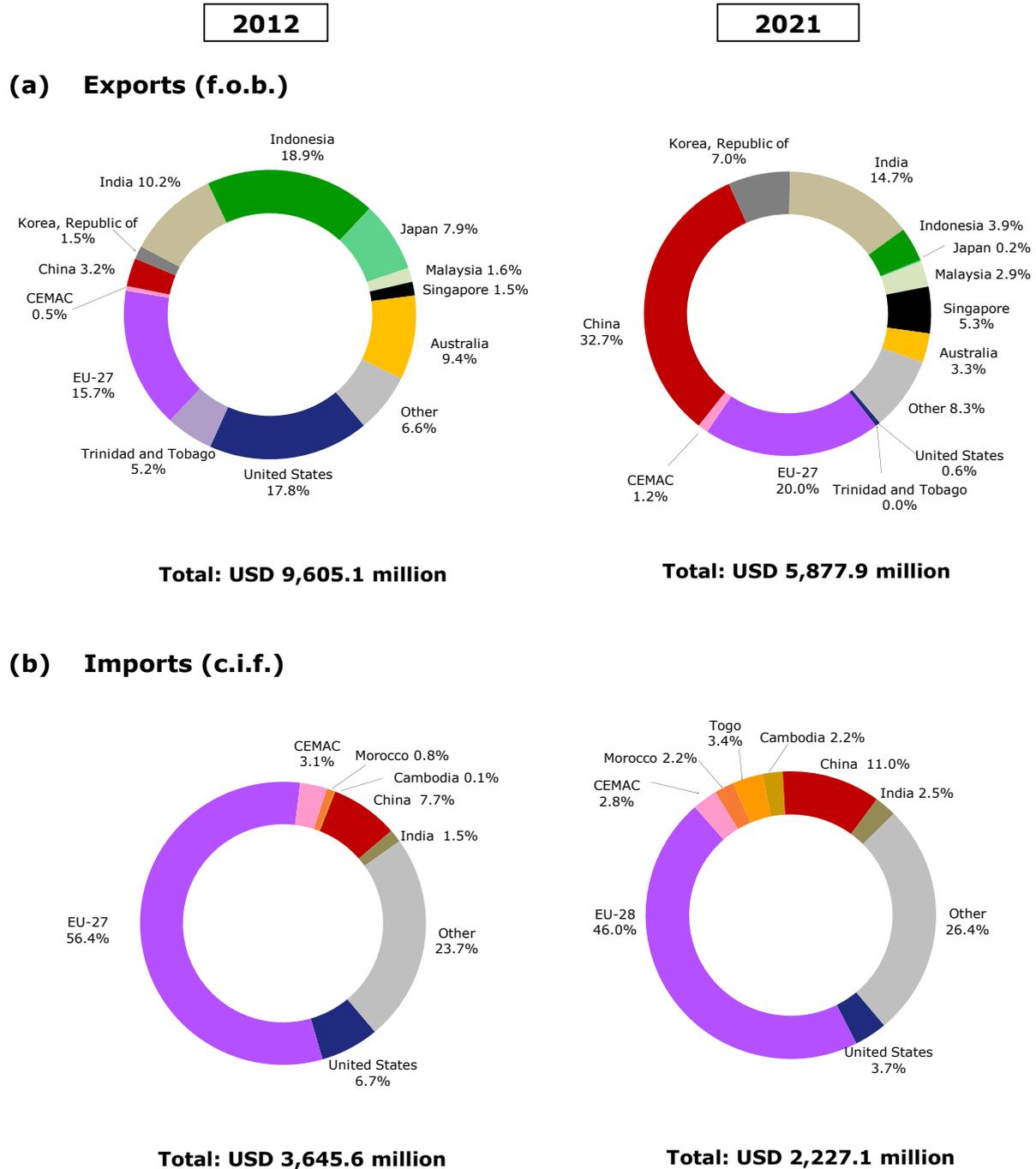
1.28. Asia has remained the leading destination for Gabonese exports, with China gradually increasing its share to become the largest national market for exported Gabonese products (Table A1.2 and Chart 1.2). Concomitantly, the share of its exports to the United States fell from 17.8% in 2012 to 0.6% in 2021. The share going to other significant destinations – Australia, the European Union and Trinidad and Tobago – fluctuated throughout the review period. Gabon's exports to CEMAC countries remained extremely limited.

Chart 1.1 Structure of trade in goods, 2012 and 2021



Note: The statistical totals for exports and imports provided by the authorities and contained in this chart are not always comparable with the balance-of-payments statistics supplied by the same authorities.

Source: WTO Secretariat estimates, based on information provided by the authorities.

Chart 1.2 Direction of trade in goods, 2012 and 2021

Note: The statistical totals for exports and imports provided by the authorities and contained in this chart are not always comparable with the balance-of-payments statistics supplied by the same authorities.

Source: WTO Secretariat estimates, based on information provided by the authorities.

1.29. After rising slightly in 2012 and 2013, imports of goods have since fallen steadily, from USD 3.9 billion in 2013 to 2.2 billion in 2021 (Table A1.3). The main reason for this decline was a halt in infrastructure construction and imports of related equipment and of consumer goods as oil revenues dwindled. The structure of imports is more diversified than that of exports. Imports have been dominated by manufactured goods and secondarily by food products. During the period under review, however, the share of manufactured goods diminished in favour of food and petroleum products (Table A1.3 and Chart 1.1).

1.30. While the EU (France and Belgium in particular) is still the major supplier to the Gabonese market, accounting for some 45% of the market, its predominance has declined steadily since 2012 (Table A1.4 and Chart 1.2). Over the same period, Asia (particularly China) has positioned itself as a leading supplier to the Gabonese market. Within Africa, Cameroon, Morocco and Togo each supplied between 1% and 3% of the country's imports in most years of the period. Imports from Togo have increased significantly since 2018, accounting for some 7% of Gabon's total imports in 2018 and 2019. This increase is attributable to greater demand for petroleum products (oils, lubricants and fuel), bearing in mind the decline in output from the Gabonese Refining Company (SOGARA), no longer sufficient to satisfy domestic demand.

1.31. Gabon continues to be a net importer of services. However, its trade in services deficit declined between 2012 and 2018, before rising from 2019 onwards (Table 1.2). The balance of trade in services in Gabon is shaped mainly by business, travel and transport services.

1.3.2 Trends and patterns in foreign direct investment (FDI)

1.32. Gabon's long-term development plan (PSGE), launched in 2012, is aimed mainly at promoting private investment, notably in infrastructure, to diversify the national economy. As part of that plan, the Government undertook to improve the country's economic governance, but its commitment did not lead to concrete measures. The results in terms of FDI have therefore been uneven.

1.33. Investment flows fluctuated between 2012 and 2018. Following a contraction in 2012, they improved in 2013 to total USD 771.2 million (4% of GDP). The peak came in 2017, when investments represented 10.4% of GDP. These figures are largely a reflection of investments in mining and agrifood (the palm oil company Olam), and operations in the Nkok economic zone (free zone) for the installation of new production units and the purchase of materials for continuing infrastructure improvements for the Owendo mineral port.

1.34. The stock of FDI in Gabon rose from USD 3.9 billion (22.1% of GDP) in 2012 to USD 10.3 billion (65.4% of GDP) in 2018.

2 TRADE AND INVESTMENT REGIMES

2.1 General framework

2.1. The Constitution of 1991 (as revised in 2011, 2018 and 2021) is founded on the separation of powers. The President of the Republic is the Head of State, while the Prime Minister, who is appointed by the President, is the Head of Government. The President of the Republic may be assisted by a Vice-President appointed by him. In the event that the President of the Republic should become temporarily unavailable, a collegial body composed of the President of the Senate, Speaker of the National Assembly and Minister of Defence provisionally performs the functions of the President of the Republic. Certain functions of the President may be performed, depending on the case, by either the Vice-President of the Republic or the Prime Minister, upon special authorization by the Constitutional Court.⁶ The President of the Republic and parliamentarians are elected by direct universal suffrage. The President of the Republic is elected for seven years and may be re-elected. Legislative power is divided between the two chambers of Parliament. The National Assembly is composed of 143 seats and the Senate of 52 seats. Women now hold approximately 17.7% of those seats. The President may dissolve the National Assembly. The Government is accountable to both the President and the National Assembly.

2.2. The 2018 revision of the Constitution increased the number of seats in the National Assembly from 120 to 143 and reduced the number of Senate seats from 102 to 52.⁷ It also added provisions promoting equal access for women and men to electoral office and political and professional positions and establishing: a uninominal two-round majority voting system for presidential and parliamentary elections; a single-round system for local elections; and a swearing-in ceremony for ministers and generals before the President of the Republic.

2.3. The constitutional reform of 2021 made parliamentary seats inviolable and parliamentary review of public policies a constitutional condition. It also provided that, following the termination of powers for the National Assembly or Senate, however brought about, the chamber remaining in office shall exercise full parliamentary authority until the Constitutional Court has ruled on the results of elections organized for renewal of the chamber concerned.

2.4. Justice is delivered in the name of the Gabonese people by the Constitutional Court, the Court of Cassation (the highest court in civil, commercial, social and criminal matters), the Council of State (the highest authority for administrative matters), the Court of Auditors, the Courts of Appeal, the ordinary courts, the High Court of Justice and other special jurisdictions. Commercial litigation between economic operators is heard by the Common Court of Justice and Arbitration (the highest Community court in commercial matters), the Courts of Appeal and the ordinary courts. Judges are appointed by the Supreme Council of the Judiciary under the Presidency of the Republic.

2.5. In the hierarchy of norms, the Constitution is supreme, followed by international treaties and conventions and then by laws, ordinances, general principles of law, regulations (decrees and orders), case law (judicial precedent) and administrative acts (ministerial, governmental, prefectural and municipal). The President of the Republic may take measures by ordinance on matters that normally require legislation. Ordinances are adopted by the Council of Ministers, following a ruling by the Constitutional Court. They enter into force upon publication but expire if not ratified by Parliament at its following session.

2.2 Trade policy formulation and objectives

2.6. Generally speaking, policies are drawn up and implemented by means of laws, decrees or ordinances. Each ministry is charged with formulating policies in its area of responsibility and drafting relevant legislation. This process takes place in consultation with other ministries and public services standing to be affected by the measures concerned. The Economic and Social Council is consulted on all legislative provisions of a fiscal, economic, social or cultural nature, and may be involved at an earlier stage in their preparation. To be adopted, draft laws must be approved by both chambers

⁶ Article 13 of the Constitution.

⁷ Law No. 001/2018 of 12 January 2018 revising the Constitution of the Republic.

of Parliament, the Senate and the National Assembly. They are then promulgated by the President of the Republic and published in the Official Journal of the Gabonese Republic.

2.7. The President of the Republic signs and promulgates international treaties and agreements. These must in principle be ratified by the National Assembly, except when signed without reservation as to ratification, as was the case for the WTO Agreement (Section 2.3.1). As soon as international treaties and agreements are signed, they have force of law, subject to implementation by the other party to the treaty or agreement. They are applicable as law in Gabon as soon as they are ratified and are automatically binding. Under this system, the WTO Agreement may be invoked directly in Gabonese courts, although this has never happened to date.

2.8. The Ministry of Trade has responsibility for technical questions relating to the formulation and implementation of trade policy, including WTO-related matters and all bilateral or plurilateral trade agreements. Other ministries are also involved in formulating and implementing trade policy, in particular the Ministry of Finance and the ministries responsible for sectoral matters. As indicated by the authorities in connection with the previous Review, Gabon adopted its principal commercial law, the Single Commercial Code, in July 2008. The Code incorporates the rules of the Organization for the Harmonization of Business Law in Africa (OHADA) and most Gabonese laws on commercial activities, the objective being to foster private sector development. Trade policies and practices are governed by a number of Gabonese laws, ordinances and regulations (Table 2.1).

2.9. Employers' and trade union organizations are consulted on an *ad hoc* basis on the formulation of trade policy; however, there is still no permanent arrangement for consultations between the State and the private sector.

Table 2.1 Gabon's principal trade-related laws and regulations, 2023

Sector	Instrument/law
Customs legislation	CEMAC Customs Code; Updated Gabonese Customs Tariff Decree No. 917/PR/MFEBP-CP of 24 June 1997; Law No. 10/2000 of 12 October 2000.
Status of trader, industrialist or craftsman	Ordinance No. 10/89 of 28 September 1989; Commercial Code 2008 (see references).
Value-added tax, excise duties and levies at the customs cordon	Tax Code, Law No. 027/2008 of 22 January 2009, updated in 2017 by Law No. 027/2008/PR on the General Tax Code; Law No. 047/2018 of 31 December 2018; Article 47 of the Constitution; Articles 10, 11,12 and 13 of Organic Law No. 20/2014 of 21 May 2015; Law No. 021/2017 of 26 January 2018; Law No. 26/2016 of 6 January 2016; Law No. 0009/2017 of 31 August 2017; Law No. 021/2015 of 1 February 2016.
Import prohibitions and licenses	Decree No. 000455/PR/MCD/MEFBP of 14 June 1999.
Technical standards and regulations	Ordinance No. 3/PR/2005 of 11 August 2005; Decree No. 000103/PR/MCDIN of 25 January 2008; Decree No. 0341/PR/MIM of 28 February 2013; Order No. 17/MMIT of 18 March 2015.
Sanitary and phytosanitary measures	Law No. 2/6565 of 5 June 1965; Law No. 015/2005 of 8 August 2005; Law No. 15/65 of 12 December 1965; Law No. 2/65 of 5 June 1965; Law No. 73/77 of 15 December 1977; Ordinance No. 50/78 of 21 August 1978; Decree No. 000665/PR/MEFBP of 9 August 2004; Ordinance No. 1/95 of 14 January 1995 and Decree No. 000820/PR/MSPP of 19 July 2001; Order No. 00340 of 20 July 1999; Decree No. 000922/PR/MEFBP/MAEDR of 18 October 2005; Presidential Decree of 28 October 2005; Order No. 129/06/MEFBP/CABME/SG/DGCC of 22 February 2006; Decree No. 0292/PR/MAEPDR of 18 February 2011; Decree No. 0667/PR/MAEPDR of 10 July 2013; Decree No. 0329/PR/MAEPSA of 2 July 2015; Decree No. 0578/PR/MAEAMOPG of 26 November 2015.

Sector	Instrument/law
Investments	Law No. 15/98 of 23 July 1998.
Promotion of SMEs and SMIs	Law No. 0008/2018 of 8 February 2019 on the orientation of national policy for the promotion of SMEs; Law No. 0009/2018 of 8 February 2019 on advisory and support structures for SMEs.
Mandji Island free zone	Law No. 10/2000 of 12 October 2000.
Procedures and regulations for the establishment of private commercial enterprises	Seven uniform acts of the Organization for the Harmonization of Business Law in Africa (OHADA).
Protection of patents, industrial designs and trademarks, new plant varieties	Bangui Agreement (1999); Law No. 14/2003 of 28 January 2003.
Protection of copyright and related rights	Law No. 1/87 of 29 July 1987.
Competition and price control	Law No. 14/98 of 23 July 1998; Decree No. 000665/PR/MEFBP of 9 August 2004; Orders No. ° 0138 and No. 0139/MEEDD/CABMIN/DGCC of 14 August 2012; Order No. 0140/MEEDD/CABMIN/DGCC of 14 August 2012; Order No. 000757/MEPIP/SG of 24 October 2014 and Order No. 0577/PM of 9 June 2016; Order No. 0022/MEPPD/SG/DGCC of 23 July 2018; Order No. 51 22/MCPME/MAA/MT of 15 August 2022.
Privatization of state-owned enterprises	Law No. 1/96 of 13 February 1996; Decision No. 0958 of 29 March 2010; Law No. 020/2016 of 5 September 2016 ratifying Ordinance No. 009/PR/2015 of 11 February 2016 (LPPP).
Government procurement	Decree No. 0254/PR/MEEDD of 19 June 2012; Decree No. 1044/PR/MEFBP of 1 October 2003; Decree No. 1102/PR/MEFBP of 4 October 2003; Decree No. 00027/PR/MEPPDD of 17 January 2018; Order No. 0006/MEPPDD of 23 March 2018 establishing thresholds for the award of government procurement contracts.
Environment	Law No. 16/93 of 26 August 1993.
Forestry	Law No. 16/2001 of 31 December 2001; Law No. 4/2010 of 9 February 2010.
Agriculture	Law No. 23/2008 of 10 December 2008; Law No. 14/63 of 8 May 1963; Law No. 15/2005 of 8 August 2005; Council Decision 2006/788/CE of 7 November 2006.
Mining	Decree No. 0080/PR of 30 June 2015; Mining Code Law No. 037/2018 of 11 June 2019.
Hydrocarbons	Hydrocarbons Code of 16 July 2019.
Electricity	Decree No. 0598/PR of 29 December 2016; Law No. 024/2016.
Water	Decree No. 0598/PR of 29 December 2016; Law No. 024/2016.
Civil aviation	CEMAC Civil Aviation Code of 22 July 2012; Law No. 023/2016 of 29 December 2016 on the Civil Aviation Code of the Gabonese Republic; Order No. 000015/MTL/ANAC of 21 December 2018 establishing the regime for air carrier operating licences and certificates.
Telecommunications	Law No. 6/2001 of 27 June 2001; Law No. 026/2018 of 22 October 2019 regulating electronic communications in the Gabonese Republic.
Postal services	Law No. 4/2001 of 27 June 2001.
Tourism	Ordinance No. 2/2000 of 12 October 2000; Law No. 004/2000 ratifying Ordinance No. 002/PR of 12 February 2000 on the regime applicable to tourism investment; Law No. 016/2001; Decree No. 649/PR of 25 May 2001; Law No. 023/2018 of 30 July 2018.
Exchange rate regime	Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018.
Banking and microfinance services	Bank of Central African States (BEAC) and Central African Monetary Union provisions.
Insurance	Insurance Code of the Inter-African Conference on Insurance Markets (CIMA).

Source: Gabonese authorities.

2.10. The "Emerging Gabon" strategic plan (PSGE) 2011-25 represents an ambitious programme of reforms, policies and investment aimed at diversifying the economy to lessen its dependence on oil by sustainably exploiting its comparative advantages, including its natural resources, and improving the competitiveness of its industrial and services sectors. Mindful of Gabon's comparative advantages, the plan identifies four priority areas for attention: (i) sustainable human development; (ii) governance; (iii) human capital; and (iv) infrastructure. In terms of trade policy, the objective of the PSGE is the sustainable integration of Gabon into subregional and global trade.

2.11. The PSGE has three strategic pillars: "Green Gabon", "Industrial Gabon" and "Service-oriented Gabon". The Green Gabon pillar pursues the optimal exploitation of Gabon's rich land, including its forest resources and exceptional biodiversity. The Industrial Gabon pillar has been designed around the development of local subcontracting as a means to gain maximum value from Gabon's underground resources. The Service-oriented Gabon pillar is about tapping the potential of Gabon's human capital to meet the economy's need for greater diversification.

2.12. Two of the five flagship programmes of action under Gabon's economic recovery plan 2017-19 also targeted business-related objectives: to strengthen the competitiveness of its economic sectors and to improve the business climate. The remaining three programmes sought to optimize economic revenue and financing, effectively manage public expenditure and ensure the quality of public services.

2.13. In 2022, Gabon developed a trade strategy designed to gain maximum advantage from the possibilities offered by the United States African Growth and Opportunity Act (AGOA).

2.3 Trade agreements and arrangements

2.3.1 WTO

2.14. Gabon is a founding Member of the WTO (Common Report, Section 2). The concessions made by Gabon at the conclusion of the Uruguay Round are contained in Schedule XLVII as regards goods and in document GATS/SC/34 as regards services. Gabon grants, as a minimum, MFN treatment to all its trading partners and has not signed any of the WTO plurilateral agreements. In the framework of multilateral trade negotiations, Gabon is a member of the following groups: ACP, African Group, G-90 and "W52" sponsors.

2.15. Gabon renegotiated its tariff commitments under Article XXVIII of the GATT because many of its tariffs had applied rates that were higher than its commitments (Section 3.1.3). Gabon's new list of concessions was approved by all WTO Members and certified in May 2017.

2.16. Gabon ratified the WTO Trade Facilitation Agreement on 5 December 2016 and has notified its Category A, B and C measures (Section 3.1.1).⁸ Gabon deposited its instrument of acceptance for the WTO Agreement on Fisheries Subsidies on 12 July 2023.

2.17. Gabon continues to send relatively few notifications to the WTO. Its notifications between January 2013 and March 2020 are shown in Table 2.2 in the common report.

2.18. Gabon still encounters difficulties in implementing the WTO Agreement on Customs Valuation and has reiterated its need for technical assistance in doing so.

2.3.2 Other trade arrangements

2.19. In addition to the CEMAC and ECCAS trade preferences, Gabon is granted trade preferences by the EU and the United States (Common Report, Section 2).

⁸ WTO document WT/PCTF/N/GAB/1 of 21 August 2019.

2.4 Investment regime

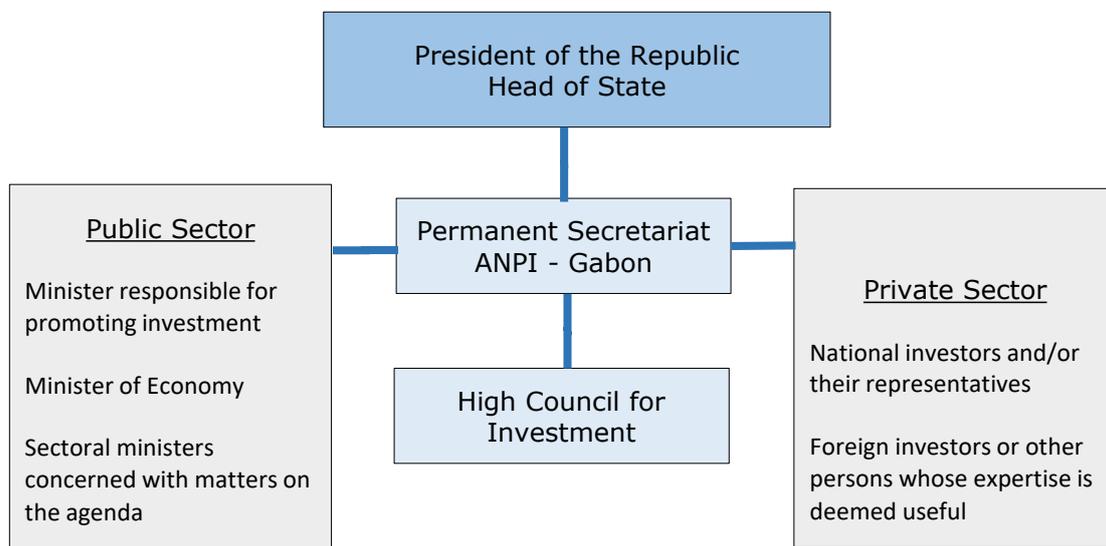
2.20. Following the creation of Gabon's National Investment Promotion Agency (ANPI-Gabon) in 2014, the Government implemented numerous measures and reforms to encourage investment during the period 2019-22, including:

- adoption of three new sectoral codes for hydrocarbons, mining and tourism;
- implementation of several reforms to strengthen support for investors, including the introduction of a Digital Investment Window, the operationalization of the Libreville Commercial Court and the expansion of ASYCUDA World, a computerized application for customs clearance of goods, for use in all Gabonese customs offices; and
- adoption of a draft investment code introducing innovations in such areas as investment permits, dividing the country into three investment zones to harmonize development throughout Gabon and reformulating the law on special investment zones.

2.4.1 Institutional framework for investment in Gabon

2.21. The High Council for Investment is a platform for public-private dialogue with the principal objectives of promoting investment-related reforms and overseeing their implementation. Its contributions in 2022 included the development of a national business climate barometer called "Ease-Gabon". It now oversees numerous reforms to improve investor support, the investment framework, the national professional training and employment programme, fiscal and parafiscal administration and the competitiveness of national business sectors, in addition to the reforms outlined in the "Doing Business road map 2021-23". Validated by the Council of Ministers on 11 August 2021, this road map covers 32 reforms to improve indicators in the World Bank's now-discontinued ease of doing business index (starting a business, dealing with construction permits, getting electricity, registering property, paying taxes, trading across borders and commercial justice).

Chart 2.1 Institutional framework for investment in Gabon, 2022



Source: WTO Secretariat based on information provided by the Gabonese authorities.

2.22. Fiscal and customs incentives are not provided for in the Charter, but are contained either in various regulations, such as the Community Customs Code and the Tax Code, or in agreements between the investor and the Gabonese State. Under the Tax Code, new enterprises engaged in industrial, mining, agricultural or forestry activities are entitled to certain incentives upon application to the Ministry responsible for finance.

2.23. Law No. 0008/2018 of 8 February 2019 on the orientation of national policy for the promotion of SMEs, which repealed Law No. 16/2005 of 25 September 2006, establishes two regimes with respect to the status of SMEs. The general regime applies to all enterprises meeting the criteria established in the law to identify SMEs, including turnover below CFAF 3 billion, a maximum of 200 permanent employees and a registered office in Gabon. The second regime applies to enterprises that also meet the following criteria: full or majority ownership of, and effective management by, Gabonese nationals, and 90% of whose employees are of Gabonese origin.

2.24. The Government's economic recovery plan has taken a sectoral approach, identifying priority sectors for support through public-private partnerships (PPPs). The eight priority sectors identified are timber, agriculture, fishing, mining, hydrocarbons, construction, digital technology and tourism.

2.25. In support of the Government's efforts to diversify investment, ANPI-Gabon has a unit dedicated to PPPs that has been assigned, pursuant to Decree No. 0169/PR/MDDEPIP of 14 March 2016, to help to establish a legal and institutional framework for PPPs and to promote PPP projects for priority sectors. Decree No. 155/PR/MPIPPP has also established a PPP Support Unit, with similar responsibilities.

2.26. Many bilateral agreements on investment are in force in Gabon, specifically with Argentina, Brazil, China, Colombia, Egypt, France, Germany, Japan, Kuwait, Lebanon, Morocco, Nigeria, Philippines, Portugal, Russian Federation, Sao Tome and Principe, Senegal, South Africa, Spain, Thailand and the United States. Gabon is a member of, or signatory to, several international treaties and agreements on investment (Common Report, Section 2).

2.4.2 Special Economic Zone

2.27. In 2012, the Gabonese Government, in partnership with OLAM International Ltd., developed a privileged economic zone (ZERP) in the town of Nkok, consisting of a multisectoral industrial park to promote the sustainable production and use of natural resources for local and export markets. Extending over 1,126 hectares, the ZERP is connected via river transport to the port of Owendo and to the Gabonese rail network. Eligibility for the ZERP regime is open to Gabonese and foreign natural or legal persons if they export at least 75% of their production to other countries, acquire a block of land in the zone, prepare a business plan and perform an environmental impact study.

2.28. The ZERP offers businesses a unique and competitive fiscal regime, including full exemption from the following: income tax on business earnings; custom duties on imports of industrial equipment; property tax; and VAT. Other advantages include the right to repatriate 100% of capital and profits and a single window to facilitate the issuance of permits by all relevant government departments and agencies. The single window handles all permit and approval formalities applicable within the zone (Section 3.2.4).

2.29. According to the UNCTAD database on disputes between States and investors, Gabon was involved in two such disputes during the review period. One consisted of a mining dispute with an investor who was a national of the United Arab Emirates. In 2018, that case (*Navodaya v. Gabon*) was decided in favour of Gabon. The other dispute, decided in favour of a Tunisian investor in 2015, related to the construction of low-cost housing on behalf of the Gabonese State.

2.30. Table 2.2 describes the investment incentives in force in 2022.

Table 2.2 Investment incentives, 2022

Regime for new agricultural, industrial and mining enterprises
<p>Eligibility requirements:</p> <ul style="list-style-type: none"> - at the end of the third fiscal year, the activity must have required fixed and permanent assets equal to 10 times the amount of profits realized during that same year; - the business must not consist merely of engaging in one or more existing activities; - its main objective must not be to compete with activities satisfactorily performed in Gabon by existing enterprises; and, - it must keep proper accounts in accordance with OHADA accounting standards.
<p>Advantages:</p> <ul style="list-style-type: none"> - Exemption from corporation tax or personal income tax for two years and deductions on taxable profits for the following four years.
<p>SME/SMI regime</p> <p>Approval requirements:</p> <ul style="list-style-type: none"> - the enterprise must be recognized as eligible by the agency responsible for PMEs; - it must have a registered office in Gabon; - it must be dedicated to the production, processing or distribution of goods or the supply of services; - Gabonese nationals must own the enterprise or a majority of its equity and be responsible for its management; - the investment must not exceed CFAF 1 billion; - the capital must not exceed CFAF 1 billion; - annual turnover must not exceed CFAF 2 billion; - at least 50% of permanent employees must be Gabonese nationals; and - an investment programme must exist involving, in particular, at least one of the following: the establishment, takeover, modernization, rehabilitation, restructuring, expansion of the activities or further training for the staff of an enterprise; or an improvement in working conditions and the quality of work.
<p>Advantages:</p> <ul style="list-style-type: none"> - access to government SME/SMI funding agencies; - priority access to the government procurement market; - exemption from profits tax and customs taxes on inputs for five years; - preferential pricing for petroleum products and preferential rates for the transport of materials, equipment and certain products; - preferential rates for assistance from any authorized State body; and - State subsidization of interest rates.

Source: Law No. 027/2008 of 22 January 2009.

3 TRADE POLICIES AND PRACTICES BY MEASURE

3.1 Measures directly affecting imports

3.1.1 Customs procedures, valuation, and requirements

3.1. Since the previous Review of Gabon's trade policy in 2013, the country's customs procedures have remained unchanged and are generally governed by the CEMAC Customs Code. Registration requirements for importers are the same for both Gabonese and foreign natural and legal persons.

3.2. Application fees are lower for individual undertakings, ranging from CFAF 85,000 to CFAF 135,000. Fees for company formation are CFAF 220,000 to CFAF 370,000. For the expedited procedure, the fee is CFAF 650,000. The Gabonese authorities have indicated that the fees are not linked to nationality, but instead depend on the number of pages of legal documents and the share capital of the company.

3.3. All importers must be listed in the commercial register and registered with the Directorate-General of Taxation.⁹ The Digital Investment Window, which has existed within the National Investment Promotion Agency (ANPI) since 2018¹⁰, processes applications from operators and issues them with a "Single Registration Form". Traders must also present their business licence fee (*patente*) receipt.

3.4. The business licence fee is paid as a fixed levy and, where necessary, an exceptional tariff¹¹, depending on the type and location of the business activity. The tax due varies according to whether the business is conducted in Libreville, Port-Gentil, Franceville or another municipality or department. The business licence fee is paid for the whole year by taxpayers who commence business operations during the first quarter of the year; taxpayers who commence business operations later in the year are expected to pay only as from the first day of the quarter in which they began operations.¹²

3.5. All imports must be the subject of a detailed import declaration issued by the directorate responsible for external trade. Depending on the nature of the goods, a simplified declaration may suffice to expedite customs clearance. With the launch of the ASYCUDA World platform, a customs declaration may be made before the arrival of the goods. The amended CEMAC Customs Code adopted in 2019 provides for simplified procedures (in Articles 164 to 166) to replace the fast-track clearance procedure.¹³

3.6. Pursuant to Article 148 of the amended CEMAC Customs Code, an approved customs agent must perform customs procedures on behalf of the importer. A deposit of CFAF 25 million is required for any person wishing to operate as an approved customs agent.

3.7. Gabon does not perform pre-shipment inspections. Inspections are conducted by customs officers in accordance with the CEMAC Customs Code and national regulations. According to the authorities, in 2013, the average clearance time was 24 hours after the customs declaration had been submitted together with all the requisite documents. The average time spent at customs was still 24 hours in 2022. New trade facilitation measures are intended to replace the customs clearance procedure with the electronic processing of customs documentation through ASYCUDA World. The use of electronic signatures is not yet accepted and is still in the planning stages.

3.8. Computerization has simplified customs procedures. All 12 central customs offices in the country are computerized and have migrated from the ASYCUDA++ automated customs system to

⁹ Ordinance No. 10/89 of 28 September 1989.

¹⁰ Decree No. 00048/PR/MPIPCTI of 5 February 2018 on the establishment, composition and functioning of the ANPI-Gabon Investment Window.

¹¹ The business licence fee is composed of a fixed levy that is determined either based on a general tariff for the professions listed in Table A, or based on an exceptional tariff for those appearing in Tables B and C. These Tables are set out in Article 271 of the General Tax Code.

¹² Pursuant to the provisions of Articles 261 and 263 of the General Tax Code.

¹³ Order No. 362/MFBP/DG.DDI/DG of 29 October 1987.

ASYCUDA World. However, ASYCUDA World has not yet been implemented in two customs offices (Oyem and Bitam).

3.9. In 2022, nearly 150 operators (approved customs agents and/or consignees) were registered in ASYCUDA World, which they used to process imports and exports. All information on import and export customs clearance processes can be found on the website of the customs authority.¹⁴ In 2022, over 90% of customs declarations were processed electronically in accordance with Article 156-1 of the amended CEMAC Customs Code of 2019. Gabon adopted a risk management system in 2016. The risk management and analysis service is under the authority of the Directorate of Customs Inquiries and Disputes.¹⁵

3.10. Under the Trade Facilitation Agreement, Gabon made a commitment to apply a system of "pre-arrival processing" of goods. Pre-arrival processing is provided for in Article 147 of the CEMAC Customs Code. Since ASYCUDA World was launched in 2020, economic operators can submit manifests and electronic declarations and obtain clearance before the arrival of the goods.

3.11. All containers imported into Gabon are scanned, apart from those that are specifically exempted, and the associated costs are borne by the importer. The related fees are CFAF 81,500 before tax for a twenty-foot equivalent unit (TEU) container, in accordance with Order No. 009/MPEPIP/CAB/DGDDI of 7 April 2015 incorporating container scanners into customs controls.

3.12. For all imports, a "detailed declaration" must be submitted with accompanying documentation. For sea transport, the documents to be provided are: the supplier's invoice; the freight invoice or certificate; the bill of lading; the packing list (optional); the vehicle registration document (for vehicles); the insurance certificate; the Electronic Cargo Tracking Note (BIETC) issued by the Gabonese Shippers' Council (CGC), the fees for which vary according to the origin of the imports (CFAF 20,000 for Central and West Africa, GBP 100 for Europe and North Africa, USD 150 for Asia, the Middle East, the Americas, Southern Africa, East Africa and certain West African countries); a certificate of non-contamination by radioactivity for agri-food products; a phytosanitary certificate for products of plant origin; and a health certificate for products of animal origin. The BIETC became electronic in 2010.

3.13. Other documents may be required to ensure the accuracy of information, notably the movement certificate (EUR.1 form for products originating in the European Union) and, for dangerous goods, authorizations issued by the Gabonese authorities. Duties and taxes are paid either through a clearing credit or directly (in cash or by certified bank cheque).

3.14. The CGC requires the basic documents that normally accompany a shipment in international trade. A common IT platform for collecting or validating the information provided by the various suppliers (public authorities and private operators) does not yet exist in 2022.

3.15. For air transport, the required documents are the contract of carriage or air waybill, the supplier's invoice, the freight invoice or certificate and the packing list. BIETC administrative fees for cargo freight are CFAF 10,000 for Africa, CFAF 15,000 for Europe and CFAF 20,000 for the Americas. In the case of express freight, a surcharge of CFAF 2,000 is levied for all zones.

3.16. For land transport, the required documents are the contract of carriage or consignment note, the supplier's invoice, the freight invoice or certificate, the vehicle registration document and the packing list. BIETC administrative fees range from CFAF 5,000 to CFAF 60,000 for shipments from all parts of the world.

3.17. Furthermore, the World Bank's *Doing Business 2020* report indicates that nine documents may be required for customs formalities.¹⁶ These are, as required, bill of lading; commercial invoice; packing list; BIETC; customs import declaration; certificate of origin; certificates of compliance with technical standards; market authorization; and SOLAS certificate.

¹⁴ Viewed at: www.douanes.ga.

¹⁵ Decree No. 00422/PR/MDDEPIP of 9 August 2016 reorganizing the Directorate-General of Customs and Indirect Duties.

¹⁶ Online information in *Doing Business*. Viewed at: <https://www.doingbusiness.org/content/dam/doingBusiness/country/g/gabon/GAB.pdf>.

3.18. By 2021, Gabon had 27 private warehouses and five customs clearance areas distributed among Libreville, Franceville and Port-Gentil, in accordance with Articles 106-109 of the CEMAC Customs Code.

3.19. The CEMAC Customs Code incorporates the provisions of the WTO Agreement on Customs Valuation (Common Report, Section 3).¹⁷ If in doubt about the value of goods, Gabonese customs may contact the customs authorities of Belgium, China, France, Morocco or Senegal. Funding for customs was increased in 2019.¹⁸ Gabon is still experiencing the same difficulties in implementing the Agreement. A database is currently being developed using the new ASYCUDA World customs system. However, minimum values are no longer applied to used tyres, second-hand goods or vegetable oils imported from Asia.¹⁹ Market values are still used for exports of processed wood products and for raw products for which it is difficult to produce invoices or receipts in order to apply the transaction value. For used motor vehicles, the transaction value is applied in accordance with Article 1 of the Agreement. The guide list value is used as an indication of market prices. Gabon has not yet received technical assistance to build national capacity in this area.

3.20. According to the authorities, Gabon applies the relevant provisions of the CEMAC Customs Code for customs disputes. Claims of CFAF 50 million or less are referred to the Director-General of Customs. For higher amounts, the Minister responsible for finance is tasked with settling the dispute. Disputes that remain unresolved are referred to the National Arbitration Commission. Judicial review is the final avenue of appeal at the national level. The dispute is referred to the CEMAC Arbitration Commission for arbitration if it involves two or more CEMAC countries (Common Report, Section 3).

3.21. Gabon ratified the WTO Trade Facilitation Agreement (TFA) on 5 December 2016 and notified its category A, B and C commitments thereunder.²⁰ Its category A measures are under Article 2.1 on the opportunity to comment and information before entry into force; Article 5.2 on the detention of goods declared for importation, for inspection; Article 7.1 on pre-arrival processing; Article 7.8 on expedited shipments; Article 7.9 on perishable goods; Article 9 on the movement of goods intended for import under customs control; Article 10.5 on pre-shipment inspection; Article 10.8 on rejected goods; and Article 10.9 on the temporary admission of goods and inward and outward processing.

3.22. Following the entry into force of the TFA in February 2017, Gabon benefited from the UNCTAD Empowerment Programme for National Trade Facilitation Committees (NTFCs) through three training sessions for its members in May 2017, November 2017 and February 2018. Gabon also prepared a document assessing its technical and financial assistance needs for the implementation of category C measures. An instrument setting up the NTFC for Gabon was adopted by Order No. 0272 PM/MCPMEI of 3 May 2021 on the establishment, powers, organization and functioning of the National Trade Facilitation Committee. Lastly, Gabon is up to date with its notifications, having sent 22 to the WTO in 2017.

3.1.2 Customs levies

3.23. The role of customs as a source of State revenue is so significant (approximately 20% of the total) that it is second only to oil revenue.

3.24. In 2018, the Directorate-General of Customs introduced new provisions governing cash payment of duties and taxes on imported goods. A joint circular from the Director-General of Customs and the Director-General of Treasury Services states that duties and taxes of up to CFAF 7 million may be paid in cash. A certified cheque is required for higher amounts.

3.1.2.1 Applied MFN tariff

3.25. Gabon applies the CEMAC common external tariff (CET) (Common Report, Section 3), although there are exceptions in the form of additions or changes to tariff headings. These

¹⁷ Articles 23 and following of the amended CEMAC Customs Code, October 2020 edition.

¹⁸ Budget Law, 2019.

¹⁹ Order No. 020.22 of 21 March 2022 suspending the application of Order No. 018/21/MER/CABM of 20 April 2021 establishing the minimum collectable rate of import duties and taxes on vegetable oils, used tyres and second-hand goods.

²⁰ WTO document WT/PCTF/N/GAB/1 of 21 August 2019.

exemptions are the result of the Government's sectoral policies and are intended as a response to social concerns or requests by economic operators. They take the form of additional codes in the customs computer system. They apply to a wide range of products and mostly involve the application of lower rates than those of the CET.

3.26. The Amending Budget Law of 2021 abolished all total exemptions for the agricultural, timber, social housing, cement and tourism investment sectors and replaced them with partial exemptions at 5%. All these sectors now benefit from the reduced rate of 5% on imports. The remaining total exemptions are those provided for in the CET (Common Report, Section 3.1.3.1). These partial exemptions apply to the programme to control the cost of living (17 lines), the timber sector (53 lines), sports federations (17 lines), large industrial complexes (48 lines) and agriculture (581 lines). The total exemptions still in force are for medicines and medical equipment (400 lines).

3.27. The cost-of-living programme was launched in 2012. It enables the State to support the most disadvantaged groups of the population through exemptions from customs duties and taxes on basic foodstuffs. Nine product groups (corresponding to 192 tariff lines) were selected for tariff reduction, namely meat, poultry, fish; canned fish; canned vegetables; oil and fat, margarine; pasta, including spaghetti; dairy products (Nestlé); rice; fruit and vegetables; other products (sugar and oil). During the first phase (2012-18), between 171 and 192 products were concerned; during the second phase (2019-21), 23 tariff lines for 58 products were covered; for the third phase (from 2022 onwards), the exemptions cover 17 tariff lines for 48 products, with taxation shifting from exemption from duties and taxes to an overall reduced rate of 5%.²¹ Oil has not been reclassified; it was removed from the cost-of-living programme during the second phase.

3.28. The number of tariff lines for which the rates applied differ from the CET increased from 163 in 2013 to 186 in 2019.²²

3.1.2.2 Other import duties and taxes

3.29. A computer fee (RUSID) proportional to the time the system is actually used is levied per declaration, regardless of the customs procedure.²³ The temporary 20% surcharge on wheat flour imports has not been applied since January 2023. In addition, the authorities indicated that, in 2022, the scanning fee for containers that are scanned will be CFAF 81,500 excluding tax per TEU. In 2017, Gabon introduced two new taxes:

- the Special Solidarity Contribution at a rate of 1% for natural or legal persons with a turnover of CFAF 30 million or more. The proceeds will be used to finance the Gabon Indigents Scheme;
- a 0.2% tax on imports to fund the African Union.

3.30. At the CEMAC level, the following taxes are levied: the Community Integration Tax on behalf of CEMAC at a rate of 1% on imports from non-CEMAC countries; the Community Integration Contribution of the Economic Community of Central African States (ECCAS) at the rate of 0.4%, applicable to imports from non-ECCAS countries; and the 0.05% OHADA levy (Common Report, Section 3).

3.1.2.3 Internal taxes

3.31. In general, Gabon applies the harmonized (at Community level) elements of the VAT and excise duty regimes. Gabon's General Tax Code, deriving from Law No. 027/2008 of 22 January 2009, was updated on 11 January 2021. As with locally produced goods and services, imports are subject to VAT at the standard rate of 18%. However, some products are subject to reduced rates of 10%, 5% or zero, or are exempt; the zero rate entitles the taxpayer to a refund of VAT already charged on inputs used in the production of the good in question (Table 3.1). Moreover,

²¹ Budget Law, 2022.

²² Rates are lower than those of the CET on 158 tariff lines, largely covering chemicals, fishery products and other manufactured goods; they are higher than those of the CET on 28 tariff lines, including chemicals, coffee, tea, timber, paper and textiles.

²³ The RUSID is provided for in Article 6-3 of the CEMAC Customs Code.

some local products remain exempt from VAT, unlike imports of those products (Table 3.2). The VAT and excise duty regimes, including the taxable amount, are covered in the common report.

3.32. Changes have been made to VAT-exempt products in the 2022 Budget Laws. Basic necessities that were previously exempt are now taxed at 5%. However, the 2023 Finance Bill envisages restoring them to full exemption on the recommendation of the Ministry of the Economy. The Amending Budget Law of 2021 also changed the reduced rate for cement from 5% to the reduced rate of 10% at which it is now taxed.

Table 3.1 VAT exemptions and reduced rates in Gabon, 2022

Rate (VAT)	Products
Exempted ^a	<ul style="list-style-type: none"> Raw food products: groundnuts; coffee; cocoa; pork; beef; mutton; chicken; duck and other poultry; fresh and frozen fish; cassava; plantains and bananas; yams; taro; potatoes; various fruits and vegetables; All forms of milk; margarine; butter; yogurt; newspapers; newsprint; school exercise books and textbooks; bread; flour; yeast; gluten; eggs; rice; medicines; pharmaceutical products; tinned sardines; tinned mackerel; pasta; locally produced table oils; salt; Capital goods for agricultural and livestock activities, excluding forestry and fishing; Agricultural fertilizers and plant protection products; Construction work, materials and related services; Imports of fishing boats and aircraft.
10%	<ul style="list-style-type: none"> Mineral water produced in Gabon; sugar; washing powder; concrete reinforcing bars; desktop and laptop computers; fishing equipment; outboard motors; spare parts for automobiles; automobile axles; building tiles; steel tips; raincoats; tomato concentrate; tinned dried and green vegetables; tinned fruit; The following imported products: meat and poultry; cooking oil; groundnuts; Cement sales and service operations.
Zero	<ul style="list-style-type: none"> Exports; international transport, refuelling and maintenance and repair operations carried out on aircraft and ships used in international traffic.

a The "basic necessities" exempted in the table are now taxed at 5% in accordance with the 2022 Budget Law.

Source: General Tax Code, 2017 edition.

Table 3.2 Differences in internal taxation of imported and local products, 2022

Product	VAT (local products)	VAT (imports)
Groundnuts	0	10
Coffee	0	18
Cocoa	0	18
Pork, beef, mutton and other meat	0	10
Chicken	0	10
Duck and poultry	0	10
Eggs	0	18
Fresh, frozen, smoked, salted fish	0	18
Cassava	0	18
Plantains	0	18
Bananas	0	18
Yams, taro, potatoes	0	18
Various fruits and vegetables	0	18
Table oil	0	10
Mineral waters	10	18

Note: Does not include VAT exemptions or the lower VAT rate for products made by local companies under customs taxation agreements (for example, SIGALI, SUCAF-Gabon, etc.).

Source: General Tax Code, 2017 edition.

3.33. Gabon continues to levy excise duties on some products (Table 3.3). Under the General Tax Code, the tax base for locally produced products is the ex-factory price before tax, with a 30% deduction, whereas the tax base for imported products is the customs value plus the duties and taxes collected at the customs cordon, with the exception of VAT. The proceeds of these duties are

intended for the National Sports Development Fund. Article 8 of CEMAC Directive No. 03/19-UEAC-010A-CM-33 harmonizing the legislation of member States on excise duties defines the rates and assessment of duties and imposes a minimum collectable rate per product for *ad valorem* duties. However, "member States are free to combine *ad valorem* taxation with specific taxation". The 2018 Budget Law proposed solutions to Gabon's distortions relative to the CEMAC range provided for excise duties. Although the Budget Law of 2018 reduced excise duty rates, it also introduced a specific tax on products.

Table 3.3 Excise duties, 2021

Products	Ad valorem rate	Specific tax
Local beers	22%	CFAF 20 per litre
Imported beers	25%	CFAF 180 per litre
Local wines	22%	CFAF 100 per litre
Imported wine whose price is below CFAF 50,000	25%	CFAF 500 per litre
Imported wine whose price is above CFAF 50,000	40%	CFAF 3,000 per litre
Champagnes whose price is below CFAF 50,000	25%	CFAF 500 per litre
Champagnes whose price is above CFAF 50,000	40%	CFAF 3,000 per litre
Other local beverages with alcohol content of above 12% by volume	25%	CFAF 500 per litre
Other imported beverages with alcohol content of above 12% by volume	30%	CFAF 500 per litre
Sweetened beverages and other beverages with alcohol content of below 12% by volume	5%	
Cigarettes, cigars, cigarillos, tobacco	32%	CFAF 150 per packet
Games of chance	5%	CFAF 100,000 per device operated
Perfumes and cosmetics	25%	
Caviar, foie gras	40%	
Salmon	30%	
Mobile telephone activities (calls)	5%	

Source: General Tax Code, 2021 edition.

3.34. By discriminating against imported products in its levying of VAT and excise duty, Gabon is breaching the WTO principle of national treatment. According to the authorities, the aim of these measures is to encourage domestic production.

3.1.3 Bindings

3.35. Gabon bound all its tariff lines during the Uruguay Round. Since its last Review, it has renegotiated its tariff commitments under Article XXVIII of the General Agreement on Tariffs and Trade (GATT 1947) in order to significantly reduce the number of tariff lines whose applied rates are higher than its commitments. In general, Gabon's objective has been to bring its bound rates into line with the CEMAC CET rates. The renegotiation covered 4,705 tariff lines, about 73% of the total number of lines in Gabon's 2007 Harmonized System (HS) bound list. It resulted in rectifications to Gabon's list of concessions, which were approved by all WTO Members and certified in May 2017.²⁴

3.36. Bound duties have been reduced for 2,554 tariff lines to compensate for the increase for 2,151 lines. The 47 agricultural lines concerned, which were bound at 60%, have all had their duties reduced and are now bound at 40% and 45%. For non-agricultural products, bound duties on renegotiated lines have increased on average. The sector recording the biggest increase was clothing, where the average bound rate doubled from 15% to 30%. Significant increases were also seen in the timber and paper, fish and fish products and other manufactured products industries, where the average bound rate rose from 15% to almost 24%. Oil recorded the biggest decline, with the average bound rate falling from 15% to 10%. Other sectors for which the average bound rate decreased were chemicals and non-electrical machinery (Table 3.4).

²⁴ WTO document WT/Let/1261 of 22 May 2017.

Table 3.4 Certification of modifications and rectifications (WT/Let/1261)

	After WT/Let/1261			Tariff analysis based on national bound tariffs			
	Number of tariff lines at eight-digit level		Total	After WT/Let/1261		Before WT/Let/1261	
	Reduced taxes	Increased taxes		Simple average of bound rates (%)	Range of bound rates (%)	Simple average of bound rates (%)	Range of bound rates (%)
WT/Let/1261 ^a	2,554	2,151	4,705 ^b	18.0	5-45	15.5	15-60
Agriculture	47		47	40.4	40-45	60.0	60.0
Non-agricultural products	2,507	2,151	4,658	17.7	5-30	15.0	15-18.1
Fruits, vegetables, plants	16	0	16	40.0	40.0	60.0	60.0
Coffee, tea	3	0	3	40.0	40.0	60.0	60.0
Cereals and other preparations	13	0	13	40.4	40-45	60.0	60.0
Oilseeds, fats and oils	4	0	4	40.0	40.0	60.0	60.0
Sugar and confectionery	2	0	2	40.0	40.0	60.0	60.0
Beverages and tobacco	5	0	5	43.0	40-45	60.0	60.0
Other agricultural products	4	0	4	40.0	40.0	60.0	60.0
Fishing and fish products	2	144	146	23.8	10-30	15.0	15.0
Metals and minerals	537	421	958	17.1	5-30	15.0	15.0
Chemicals	774	96	870	11.6	5-30	15.0	15-18.1
Wood, paper, etc.	111	282	393	23.9	5-30	15.0	15.0
Textiles	231	369	600	19.6	5-30	15.0	15.0
Clothing	0	219	219	30.0	30.0	15.0	15.0
Leather, shoes, etc.	71	88	159	20.8	5-30	15.0	15.0
Non-electrical machinery	460	94	554	12.4	5-30	15.0	15.0
Electrical machinery	128	121	249	16.8	10-30	15.0	15.0
Transport equipment	82	69	151	16.6	5-30	15.0	15.0
Other manufactured articles n.e.s.	90	248	338	23.5	5-30	15.0	15.0
Oil	21	0	21	10.0	10.0	15.0	15.0

a The table shows only the tariff lines for which levies have been modified.

b It represents around 73% of total tariff lines (based on the 2007 HS bound list).

Note: The calculations were based on a comparison between document WT/Let/1261 (HS 2007) and the tariff structure of the national bound tariff (HS 2007).

Source: Calculations by the WTO Secretariat, based on the Consolidated Tariff Schedules Database.

3.37. Gabon's schedule of concessions was transposed into the 2007 version and then into the 2012 version of the HS. These schedules were certified in 2013 and 2019 as part of the transposition exercise undertaken by the WTO Secretariat.²⁵

3.38. At present, although Gabon has renegotiated its bound rights, there are still 10 tariff lines for which the rates applied exceed the bound rates. These include fats and oils of marine mammals; opium and cinchona alkaloids; polymer-based paints and varnishes; twisted or cabled yarns; dyed synthetic fibre fabrics; and parts and accessories for photographic or cinematographic laboratories (Table 3.5).

²⁵ WTO documents WT/Let/926 of 9 December 2013 and WT/Let/1428 of 17 March 2019.

3.39. Other duties and taxes are bound at 18% for all tariff lines, with the exception of Chapter 19 on cereal-based preparations and pastries, for which they are bound at 9%. Gabon has included VAT in these other duties and taxes.

Table 3.5 Duties applied by Gabon exceeding bound rates, 2019

HS	Product description	Duties applied by Gabon (2019)	Bound rates (%)
15043000	Fats and oils and their fractions, of marine mammals	30	15
29391900	Alkaloids of opium and their derivatives; salts thereof: concentrates of poppy straw	10	5
29392000	Alkaloids of cinchona and their derivatives; salts thereof	10	5
3208	Paints and varnishes based on synthetic polymers or modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions defined in Note 4 to this Chapter.		
32081000	Polyester-based	30	5
32089000	Other	30	5
3209	Paints and varnishes based on synthetic polymers or modified natural polymers, dispersed or dissolved in an aqueous medium.		
32091000	Based on acrylic or vinyl polymers	30	5
32099000	Other	30	5
52053100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20	10
55132100	Dyed: of polyester staple fibres, plain weave	20	10
90109000	Parts and accessories for apparatus and equipment for photographic or cinematographic laboratories, negatoscopes and projection screens	20	10

Source: WTO Secretariat calculations, based on data supplied by the national authorities and the WTO, Consolidated Tariff Schedules Database.

3.1.4 Preferences

3.40. Gabon grants tariff preferences to other CEMAC members (Common Report, Sections 2.3.2, 2.3.3 and 3.1.3.4).

3.1.5 Duty and tax exemptions and concessions

3.41. Exemptions from customs duties and taxes are granted under the CEMAC Customs Code (Common Report, Section 3). In addition, exemptions from customs duties and taxes are still granted to approved enterprises under the special SME/SMI regime, the Forestry Code and the regime applicable to investment in tourism, as well as to companies engaged in oil prospecting and exploration operations, and to various companies under customs taxation agreements. To reduce the high cost of living, a list of basic goods to benefit from exemption from customs duties and taxes on import was established by Order No. 0042/MEPPDPIPP/CAB of 13 May 2019. In 2022, Gabon moved from exemptions to a reduced rate of 5% on imports of basic foodstuffs.²⁶

3.42. All exceptional exemptions are prohibited. The 2018 and 2019 Budget Laws abolished all exemptions with no consideration for the State. Only exemptions with a legal basis (granted by a Budget Law, the Tax Code, an agreement, a public procurement contract or other contract) are valid.²⁷ The revenue foregone because of exemptions rose from around CFAF 85 billion in 2007 to almost CFAF 228 billion in 2012. An impact study is currently under way to assess the revenue shortfall in 2021.

²⁶ Budget Law of 2022 and Order No. 051.22/MER/MCPME/MAA of 15 September 2022 listing the imported basic foodstuffs subject to the overall reduced rate of 5% and the price cap.

²⁷ Article 42 of Law No. 2/92-UDEAC-556 of 30 April 1992.

3.1.6 Import prohibitions, restrictions, and licensing

3.43. The products whose import may be prohibited or restricted have not changed since the last Review. There is still a ban on importing weapons of war, ammunition for such weapons, and narcotics. An authorization from the President of the Republic is required to import sidearms, and imports of hunting weapons and ammunition must be authorized by the Ministry of the Interior.

3.44. Gabonese legislation makes certain products or articles subject to market authorization.²⁸ Similarly, certain food products (plant and animal) and pharmaceutical products must be examined in order to issue a sanitary or phytosanitary certificate, as appropriate. These documents are issued by the Director-General of Competition and Consumption and are intended to ensure that the Gabonese authorities can control the quality of products imported into their territory. Imports of plant products and by-products, meat products and by-products²⁹ are subject to an annual import authorization. The import and marketing of iodized salt requires a special authorization issued by the Directorate-General of Trade.³⁰ Special authorization is required for the import of telecommunications equipment.³¹

3.45. Gabon continues to impose prohibitions and restrictions pursuant to the multilateral environmental agreements it has signed.³² Within the country, hunting permits must conform to the provisions of the Convention on International Trade in Endangered Species of Wild Fauna and Flora. According to the authorities, this rule consequently also applies to official exports of hunting trophies.

3.46. In accordance with the common framework adopted by the CEMAC member countries, Gabon regulates the introduction into its customs territory of products containing ozone-depleting substances (ODS) and equipment powered by ODS.³³ It also applies the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, and the Chemical Weapons Convention. Implementation of the Stockholm Convention on Persistent Organic Pollutants is under way. Gabon ratified the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal on 6 June 2008. The import of non-recyclable plastics is also banned, except with special authorization, by Order No. 1489/MECIT/CAB of 16 June 2010. This Order seeks to preserve the environment and protect the population.³⁴

3.47. Gabon has notified the WTO of the elimination of all quantitative import restrictions, with the exception of granulated sugar, for which the prohibition was extended until the end of 2014³⁵ and again until 17 September 2020. The sugar production and import monopoly granted to SUCAF has enabled, among other things, the price per kilogram of sugar to be stabilized at CFAF 780 since 2012 and at CFAF 925 since September 2022. It is also forbidden to import and market cooking pots and other utensils made from recycled materials.³⁶ In addition, the cement import monopoly held by CIMGABON was granted to CIMAF for a period of two years, ending in 2019.

²⁸ Order No. 00025/MEFBP/DGCC of 23 January 2007 laying down the rules of procedure governing the issuance of market authorizations. Viewed at: <https://www.fao.org/faolex/results/details/en/c/LEX-FAOC188922/>.

²⁹ Order No. 0025/MPE/CAB/SG/AGASA of 11 August 2016 setting forth the arrangements for the import of meat products and by-products.

³⁰ Decree No. 032/PR/MSP of 22 January 2004 setting forth the conditions for the production, import and marketing of edible salt in Gabon; Orders No. 0028/MCDIN/CAB/SG/DGC and No. 0029/MCDIN/CAB/SG/DGC of 2 December 2004 on the import and marketing of iodized salt in the Gabonese Republic; Order No. 00025/MEFBP/DGCC of 23 January 2007 laying down the rules of procedure governing the issuance of market authorizations.

³¹ Order No. 000198/MENCP/MPMEAC/MEEDD of 20 February 2013 laying down the procedure for importing telecommunications equipment into the Gabonese Republic; and Order No. 00308/MENP/MCPMEADS/MCRIC-PG laying down the minimum technical specifications for digital televisions and decoders for Digital Terrestrial Television (5TNT) in the Gabonese Republic.

³² Environmental Treaties and Resource Indicators.

³³ Order No. 000681/MEFEPEPN/MCDIIR/MEFBP of 16 September 2003.

³⁴ Order No. 1489/MECIT/CAB of 16 June 2010 prohibiting the importation and sale of non-recyclable plastic bags in the Gabonese Republic.

³⁵ WTO document G/LIC/N/1/GAB/3 of 4 June 2013 and Decree No. 0538/PR/MCDI/MEFBPIP of 5 September 2009.

³⁶ Order No. 1673/MECIT/CAB of 9 July 2010 prohibiting the import and sale of cooking pots and other equipment made from recycled materials in the Gabonese Republic.

3.48. As notified to the WTO, Gabon no longer imposes import licences.³⁷

3.1.7 Anti-dumping, countervailing, and safeguard measures

3.49. Gabon notified the WTO in February 2011 that it has no specific law on anti-dumping practices, safeguards, subsidies or countervailing measures.³⁸ To date, it has taken no action on these measures. According to the authorities, legislation on these measures is currently being drafted.

3.1.8 Other measures affecting imports

3.50. Gabon does not maintain any local content requirements to gain advantages or provide incentives with a view to promoting the consumption or use of local goods and services.

3.2 Measures directly affecting exports

3.2.1 Customs procedures and requirements

3.51. Exports of goods for commercial purposes are subject to the same registration formalities as imports. All exports must be the subject of a "detailed declaration", accompanied by a health certificate and a certificate of origin, if required by the importing country. Expedited clearance under the simplified export declaration scheme is available to certain exporters. Gabon has not yet implemented the Authorized Economic Operator (AEO) programme. A privileged partnership pilot programme is being set up to test the AEO programme. A document showing the foreign exchange commitment, endorsed by the bank with which the transaction is domiciled, is required for all export transactions. According to the authorities, the average time for customs procedures at export is 24 hours.

3.52. The BIETC administrative fee for export is CFAF 2,500 for all zones worldwide and for sea, air and road transport. For export express freight, a fee of CFAF 1,000 is added for all zones.

3.2.2 Export duties and taxes

3.53. Gabon has abolished most of its export duties and taxes. However, manganese is subject to an export tax of 3.5% of its reference value. Gold is subject to an export tax of 3%. Wood products that have undergone primary processing are subject to an export duty of 7.5%; products that have undergone secondary processing are subject to an export duty of 3%; and products that have undergone tertiary processing are not subject to an export duty.³⁹ Exit duties and taxes in Gabon generally range from zero to 7.5%. Other duties and taxes are levied by the relevant technical administrative bodies (Mines⁴⁰, Water Resources and Forestry).

3.54. On 3 February 2018, the Council of Ministers decided to prohibit the exploitation of Kevazingo trees by prohibiting the felling of Kevazingo and classifying it as unexploitable. This decision came into force with Decree No. 00099/PR/MFE of 19 March 2018 granting protected status to Kevazingo. With regard to gold exports, a new mining code was adopted in 2019, and the export duty rate varies between 0% and 3% depending on the agreements binding the mining operator and the State and on the degree of processing.

3.2.3 Export prohibitions, restrictions, and licensing

3.55. Gabon banned all rough wood exports in 2010 to promote the local processing of wood.

3.56. There are special formalities for the export of certain products. Thus, a hunting permit is required to export the carcasses and trophies of common game hunted. The holders of permits for operating hydrocarbon deposits may export their output freely. Pursuant to the Mining Code and its

³⁷ WTO document G/LIC/N/1/GAB/3 of 4 June 2013.

³⁸ WTO documents G/ADP/N/1/GAB/2; G/SCM/N/1/GAB/2; and G/SG/N/1/GAB/2 of 3 March 2011.

³⁹ Articles 9 and 10 of Budget Law No. 019/2020 of 17 July 2020.

⁴⁰ Law No. 17/2014 of 30 January 2015 regulating the mining sector in the Gabonese Republic; Law No. 037/2018 of 11 June 2019 regulating the mining sector in the Gabonese Republic.

implementing decree⁴¹, mining products may be freely exported if the mining company holds an operating permit or a concession for the mining product concerned; if this is not the case, an export authorization issued by the Minister responsible for mining is required. The export of precious substances requires a certificate of origin issued by the Ministry responsible for mining at a cost of CFAF 1,000,000 for diamonds and CFAF 500,000 for other precious substances.

3.57. A special authorization is required for the export of ferrous and non-ferrous scrap. It is issued by the Directorate-General of Trade, on the technical advice of the Directorate-General of Industry and the Environment. An instrument amending the regulations governing the export and use of ferrous and non-ferrous scrap is at the signature stage.⁴²

3.2.4 Export support and promotion

3.58. Created in 2014, ANPI replaced the Investment and Export Promotion Agency. ANPI is a public administrative body attached to the Office of the President of Gabon and placed under the technical supervision of the Ministry responsible for sustainable development, the economy, investment promotion and planning.⁴³ It began operating in 2018 and seeks to assist the Government in implementing its investment and export promotion policy.

3.59. ANPI's export development office informs Gabonese economic operators of opportunities in foreign markets through various communication media (website, newsletter, publications, mailing), personalized services and information seminars. Information is available on markets and sectors; international trade fairs and exhibitions; and export incentives. The role of the United States African Growth and Opportunity Act (AGOA) Resource Unit is to help Gabonese exporters to benefit from trade preferences under AGOA. However, according to the authorities, exports under AGOA remain low, owing in particular to limited national production capacity resulting from, among other things, the high cost of production factors; companies' financial constraints; inadequate knowledge of United States market requirements; and the limited availability and high cost of sea freight to the United States.

3.60. Several programmes have been set up within ANPI since 2019 to strengthen exporters' capabilities and provide assistance in bringing exports into line with international standards, including the export company upgrading programme, which aims to develop the export capacities of SMEs through the implementation of a strengthening plan including, among other measures, export training, adaptation of the product tool to meet international market requirements, and international marketing techniques; and the company and product compliance programme, which aims to standardize companies and their products in order to enhance the presence of Gabonese products in foreign markets through the standardization of companies to international standards and the standardization of products according to international requirements.

3.61. Products of third-stage timber processing are exempt from exit duties in order to encourage the industrialization of the timber sector.⁴⁴ According to Chapter 3, Article 11 of Law No. 019/2020 of 17 July 2020, third-stage processing products are those presented in the following forms: sculpted objects, musical instruments and components thereof, furniture and components thereof, joinery (frames, doors, windows, components of frames and windows), finished strips and profiles (parquet flooring, cladding), marquetry, panels (solid, particleboard, fibreboard, OSB, plywood, slats), pallets and crates, worktops, industrial trusses, poles, posts, shaped railway sleepers (drilled, notched and chamfered), paper, gun barrels and bagged charcoal.

3.62. Exports are eligible for the zero VAT rate regime. Under this regime, VAT on inputs is refunded at the request of the economic operators concerned; the repayment period is three months.

3.63. In 2010, a partnership was signed between the Gabonese Government and the Singaporean firm Olam with the aim of setting up the Nkok Special Economic Zone (SEZ), 27 kilometres from Libreville. The SEZ is an integrated, multisectoral industrial park covering 1,126 hectares, of which

⁴¹ Law No. 05-2000 of 12 October 2000, as amended; and the decree implementing the Mining Code.

⁴² Order No. 0016/MPMEAC/MIM/MEEDD of 7 August 2013 regulating the marketing and artisanal and industrial exploitation of ferrous and non-ferrous scrap in the Gabonese Republic.

⁴³ Article 2 of Decree No. 0311/PR/MPHAT creating and organizing ANPI; Article 3 of Decree No. 0169/PR/MDDEPIP establishing the statutes of ANPI.

⁴⁴ Law No. 019/2020 of 17 July 2020, Chapter 3: Export duties on processed wood products.

550 hectares have been developed to date. It promotes the sustainable production and exploitation of natural resources for both local and export markets. An initial investment of USD 240 million was required to set up the Zone, which has welcomed 143 investors and counting from 17 different countries.

3.64. The SEZ benefits from a particularly favourable tax and customs regime, enabling investors involved in natural resource processing to enjoy total exemption from corporate income tax for the first 10 years and then a reduced rate of 10% for the next five years. On the customs front, they benefit from total exemption from customs duties and taxes on imported goods and equipment (Section 2.4.2).

3.65. According to the CEMAC Commission's Trade Policy Monitoring Table (regional summary), in the case of iron, companies based in Nkok benefit from a waiver of the specific export quota for the local market, as follows: 25% of production is destined for the local market and subject to duties and taxes; 75% is destined for the foreign market.⁴⁵

3.66. In February 2020, the SEZ was reorganized, resulting in the creation of three distinct hubs: Arise Port & Logistics (Arise P&L), Arise Integrated Industrial Platforms and Arise Infrastructure Services. The Zone also changed its name to Arise. Arise P&L now includes A.P. Moller Capital, Olam International and the Africa Finance Corporation (AFC). The AFC has announced additional investment of EUR 48 million, increasing its stake in Arise P&L from 21% to 26%, with 43% of assets held by A.P. Moller Capital and 31% by Olam. The focus will be on investment and ecosystem expansion in existing mineral and general cargo ports.

3.67. Gabon's SEZs are governed by Laws No. 010/2011 of 18 July 2011 regulating privileged economic zones (ZERPs) in the Gabonese Republic and No. 036/2018 of 8 February 2019 regulating special investment zones (ZISs). Consequently, in Gabon, an SEZ is either a ZERP or a ZIS.

3.68. ZERPs are developed areas of the national customs territory where industrial, commercial and service activities are carried out. ZISs are spaces dedicated to the establishment of industrial, commercial, agricultural, technological, tourist, research and educational activities, and of services. Their purpose is to promote investment in specific priority sectors.

3.69. Investors admitted to an SEZ are subject to a special commercial, tax, customs and corporate regime. They are required to export 75% of their production and may sell up to 25% of their goods domestically without losing the benefit of the exemptions and advantages provided for by law. However, if local sales exceed the permitted 25% limit, they will be subject to the taxes and customs duties applicable in Gabon.

3.70. According to the CEMAC Commission's Trade Policy Monitoring Table (regional summary), companies located in ZISs may sell only 25% of their production on the domestic market. These sales are subject to customs duties.⁴⁶

3.2.5 Export finance, insurance, and guarantees

3.71. Gabon has not established an export guarantee mechanism.

3.3 Measures affecting production and trade

3.3.1 Incentives

3.72. The 2013 Budget Law reduced the rate of corporation tax in Gabon from 35% to 30% for companies in the non-oil and non-mining sectors and to 25% for:

- companies holding intellectual property rights;

⁴⁵ CEMAC Commission, Trade Policy Monitoring Table (regional summary).

⁴⁶ Law No. 036/2019 of 8 February 2019 regulating special investment zones (implementing decree pending).

- the Gabonese Development Bank;
- property development companies authorized to develop urban building land and to build affordable housing;
- public institutions;
- non-profit associations and communities; and
- tourism-sector companies approved jointly by the Minister responsible for tourism and the Minister responsible for finance.

3.73. A special tax regime was introduced in 2011 for companies that are members of a provident group, providing in particular for taxation of intra-group capital gains at a reduced rate of 20%, exemption from tax on intra-group dividends, taxation of dividends distributed by the lead company to its shareholders at a reduced rate of 10% and exemption from withholding tax on sums paid by a Gabonese company to a foreign company as remuneration for intra-group transactions.

3.74. Under the General Tax Code, new companies engaged in an industrial, mining, agricultural, forestry or artisanal fishing activity approved by the Director-General of Taxation may benefit from the following preferential tax regime during their first five financial years: an exemption from corporation tax for the first financial year, a 50% tax rebate on profits for the second financial year and accelerated depreciation on capital goods.

3.75. A new special tax and customs regime was also introduced in 2012 to encourage the construction and operation of cement plants in Gabon. It includes an exemption from customs duties on the import of materials required to build the plant; an exemption from all taxes during the investment phase; and an exemption from corporation tax and VAT on the purchase of raw materials for the first seven years of operation of the cement plant.

3.76. Gabon's most recent notification to the WTO on subsidies and aid covers the period from 2001 to 2010 and indicates that no aid or subsidies contrary to its obligations under the Agreement on Subsidies and Countervailing Measures were granted during that period.⁴⁷ According to the authorities, this information also applies to subsequent years.

3.77. Other support measures are provided to companies approved under the SME/SMI regime, the Forestry Code, the Mining Code, the oil prospecting and exploration regime, or the special regime for tourism investment. During the oil or mining exploration phase, temporarily imported equipment benefits from the normal temporary admission regime. During the exploitation phase, such equipment benefits from the special temporary admission regime. Since 2012-13, the State had granted total exemption from customs duties to companies approved under the SME/SMI regime, the Forestry Code or the tourism investment regime. The 2022 Budget Law replaced this exemption with a reduced rate of 5% on imports.

3.3.2 Standardization, accreditation, and certification

3.78. In June 2015, Gabon submitted two notifications to the WTO under Article 10.6 of the WTO Technical Barriers to Trade (TBT) Agreement. The first related to the adoption of Decree No. 0341/PR/MIM of 28 February 2013 establishing the National Conformity Assessment System; the second related to Order No. 17/MMIT establishing the conditions for the application of conformity assessment. The national enquiry point for TBTs submitted to the WTO is the Gabonese Standards Agency (AGANOR), and the Ministry responsible for trade and industry is the notification authority.⁴⁸

3.79. In June 2014, AGANOR was created as the national body for standardization, conformity assessment and metrology⁴⁹, replacing the Standardization and Technology Transfer Agency. AGANOR is an industrial and administrative public body under the technical supervision of the

⁴⁷ WTO document G/SCM/N/186/GAB of 12 July 2010.

⁴⁸ WTO documents G/TBT/N/GAB/1 and G/TBT/N/GAB/2 of 25 June 2015.

⁴⁹ Decree No. 0227/PR/MIMT of 23 June 2014 establishing and organizing the Gabonese Standards Agency; Decree No. 326/PR/MMIT of 2 July 2015 supplementing certain provisions of Decree No. 227/PR/MIMT.

Minister responsible for industry. It has legal personality and autonomy over its administrative and financial management. Its mission is to promote quality in Gabon; train and support Gabonese companies in quality procedures; draft, approve and disseminate Gabonese standards; manage the National Conformity Assessment System and the National Metrology System; manage the WTO's national TBT enquiry point; manage the CEMAC metrology focal point; and represent Gabon in international standardization bodies. AGANOR has a board of directors, a directorate-general and an accounting agency.

3.80. In 2015, AGANOR set up the Gabon Conformity Assessment Programme (PROGEC) to protect local consumers by ensuring that all raw materials and regulated products imported into the country meet the relevant required standards and technical regulations.⁵⁰ The key functions of PROGEC are physical inspection prior to shipment; sampling, testing and analysis in accredited laboratories; auditing of product manufacturing processes; documentary control of compliance with standards; and assessment of compliance with standards. The products subject to standards conformity assessment are subdivided into construction materials; electrical and electronic appliances; and cosmetics, medical and surgical appliances and toys. Although the relevant decree was issued on 18 March 2015, conformity assessment did not come into force until 1 January 2016.

3.81. AGANOR has appointed INTERTEK, Bureau Veritas, SGS Inspection and COTECNA as the bodies responsible for the PROGEC programme, operating in all supply countries. All shipments are subject to PROGEC inspection and must obtain a certificate of conformity issued by the certification bodies. The certificate is a required document for customs clearance in Gabon; shipments arriving in Gabon without this document will be refused entry into the country.

3.82. AGANOR coordinates all activities related to the adoption of standards and technical regulations. Upon receipt of an application for the introduction of a standard, it forwards the files to the relevant technical committee. In 2019, there were four technical committees dealing with agri-foods; construction and civil engineering; forestry and timber; and tourism and related activities. In fields where there is no technical committee, AGANOR may set up an *ad hoc* technical committee to deal with an application for the development of a standard. The technical committees are responsible not only for developing standards but also for withdrawing them should the need arise. Draft standards go through a public enquiry phase, during which amendments are sought from relevant stakeholders. They are published on the AGANOR website. Following this phase, the standards are adopted by the technical committees. Lastly, they are published in the Official Journal by order of the Minister responsible for industry.

3.83. In Gabon, the following products are subject to specific standards: (1) building materials (in accordance with chapters 28, 29, 31, 32, 35, 38, 39, 40, 44, 45, 46, 68, 69, 70 and 72 to 83 of the customs classification); (2) electrical and electronic appliances (in accordance with chapters 84, 85 and 94 of the customs classification); and (3) cosmetics, medical and surgical appliances and toys (in accordance with chapters 33, 34, 90 and 95 of the customs classification).

3.84. Gabon has implemented Law No. 06 organizing the standardization process.⁵¹ From 2019 to 2022, Gabon will have 915 standards in force, of which 28 are mandatory and 884 are voluntary. These standards are prepared by technical committees as follows: 332 standards in the field of electrotechnology; 85 in the field of food; 34 in the field of building and civil engineering; 23 in the field of tourism and related activities; 6 in the field of education, training and administration; 34 in the field of health and social welfare; 26 in the field of forestry and timber; 63 in the field of sustainable development; 51 in the field of fundamental standards and terminology; 49 in the field of chemistry and packaging; 35 in the field of management and quality of services; 22 in the field of cosmetics; 15 in the field of telecommunications and information technology; 8 in the field of oil, gas and lubricants; 28 in the field of conformity assessment; 4 in the field of transport; 21 in the field of mining and extractive industries; 18 in the field of safety and resilience; 4 in the field of Halal products; 15 in the field of technology, manufacturing and metals; 11 in the field of textiles and fashion accessories; and 10 in the field of social affairs, culture and labour. All are based on international standards.

⁵⁰ Order No. 17/MMIT of 18 March 2015 establishing the conditions for the application of conformity assessment.

⁵¹ Law No. 006/2014 of 28 August 2014 establishing the National Standardization System.

3.85. In February 2019, AGANOR launched a business project entitled "Ambition 2019-23", which aims to structure all sectors of activity using quality standards that conform to international standards; guarantee traceability to the international measurement system; secure imports and promote the "Made in Gabon" label for exports; and encourage all organizations in the private and public sectors to adopt a quality approach.

3.86. A mutual recognition agreement was signed with Türkiye on conformity assessment. Gabon has been a member of regional and international standardization bodies, including the African Organization for Standardization, the Francophone Standardization Network and the International Organization for Standardization since 1 January 2012.

3.3.3 Sanitary and phytosanitary requirements

3.87. Gabon has not notified any sanitary and phytosanitary (SPS) measures to the WTO. As part of its transparency obligations under the WTO Agreement on the Application of SPS Measures, Gabon has notified the Ministry of Agriculture as its national enquiry point for the WTO and as the authority responsible for WTO notification procedures in this area.⁵²

3.88. Gabon is a member of the World Health Organization (WHO), the Food and Agriculture Organization (FAO)/WHO Codex Alimentarius Commission, the World Organization for Animal Health (OIE), the FAO International Plant Protection Convention (IPPC)⁵³ and several other African and global conventions.

3.89. The establishment of the Gabonese Food Safety Agency (AGASA) in 2011 improved coordination of food control activities.⁵⁴ AGASA implements public policies on sanitary and phytosanitary safety that were previously within the purview of the Directorates-General of Agriculture and Livestock. AGASA appointed a focal point responsible for monitoring SPS measures.

3.90. Under the supervision of the Ministry of Agriculture, AGASA's mission is to prevent, assess and manage the phytosanitary, health and nutritional risks present in foodstuffs intended for human and animal consumption, from production to distribution. It is also responsible for providing scientific and technical advice and assistance in all areas affecting food safety and for protecting the health and interests of consumers while ensuring the smooth operation of the internal market. AGASA is also responsible for health, food inspection, plant health and fraud prevention.

3.91. The AGASA website⁵⁵ provides an online service giving access to various application forms for importing foodstuffs and plant protection products; for approvals for small craft, ice factories, fishmongers and the transport of fishery products; for health and veterinary certificates for importing foodstuffs; and for phytosanitary certificates for export and re-export.

3.92. Pursuant to Law No. 15/65 of 22 December 1965 on food inspection, AGASA organizes training sessions on products and by-products of animal origin. AGASA also supports small-scale food processors in implementing good hygiene and manufacturing practices. The same applies to plant health, where, as part of the implementation of the monitoring plan for local market garden produce and in accordance with Article 5 of Law No. 040/2018 of 28 December 2018, AGASA provides technical support to producers and training for market gardeners in the use of pesticides and the management of effluents.⁵⁶

3.93. Ordinance No. 50/78 of 21 August 1978 is the main instrument regulating food quality control. It governs all economic actors involved in the food trade (producers, transporters, sellers,

⁵² WTO documents G/SPS/ENQ/26 of 11 March 2011 and G/SPS/NNA/16 of 11 March 2011.

⁵³ Gabon adhered to the FAO's IPPC on 23 April 2008. Viewed at: https://www.fao.org/fileadmin/user_upload/legal/docs/004s-e.pdf.

⁵⁴ Decree No. 0292/PR/MAEPDR of 18 February 2011 establishing and organizing the Gabonese Food Safety Agency and Decree No. 0667/PR/MAEPDR of 10 July 2013 amending certain provisions of Decree No. 0292/PR/MAEPDR of 18 February 2011.

⁵⁵ AGASA website. Viewed at: <https://agasa.site/>.

⁵⁶ Pursuant to Article 5 of Law No. 040/2018 of 28 December 2018 laying down the legal framework for the rational use and management of plant protection products in the Republic of Gabon.

importers and exporters). Under this Ordinance, controls must be conducted on the basis of the national and international standards adopted by Gabon.

3.94. Since the last Review, three new decrees have been added to the regulations on food control. The first lays down the health and hygiene conditions applicable to establishments in the food and animal feed sectors.⁵⁷ Hygiene requirements for the location, design, construction, layout and fittings of premises are set by order of the Minister responsible for agriculture, livestock, fisheries and food safety. Food products must meet certain requirements to be considered safe and compliant. The second decree sets out, in a table, the shelf life and storage temperatures of certain foodstuffs. This information, together with the production date, must appear legibly and indelibly on the packaging and label.⁵⁸ In addition to these regulations, there is a decree intended to improve health and hygiene conditions relating to the handling, preparation and display of street food and products.⁵⁹

3.95. Order No. 006/MAEPA of 31 March 2020 laying down the conditions for importing animal foodstuffs and products of animal origin replaced Order No. 00340 of 20 July 1999, which had lapsed because it had not been published in the Official Journal. The new legal instrument takes into account the reduction of import fees from CFAF 2 to CFAF 1 per kilogram for fresh and frozen products; CFAF 1 to CFAF 0.5 per kilogram for manufactured foods (dry products, preserves, beverages and confectionery); and CFAF 0.5 to CFAF 0.25 per kilogram for consumer plant products (rice, malt, wheat, barley and maize). The CFAF 10,000 fee for local production and marketing is no longer in force.

3.96. Fines for breaches of the health requirements for food products are set by the special instruments in force, in particular Law No. 15/65 of 12 December 1965 on the health inspection of foodstuffs and products and by-products of animal origin; Law No. 7/77 of 15 December 1977 establishing a phytosanitary inspectorate in the Republic of Gabon; Law No. 040/2018 of 28 December 2018 laying down the legal framework for the rational use and management of plant protection products in the Republic of Gabon; and Decree No. 000326/PR/MAEPA of 27 August 2020 laying down the health and hygiene conditions applicable to street food businesses. Fines range from CFAF 100,000 to CFAF 500,000.

3.97. In addition, under Law No. 015/2005, the Directorate-General of Fisheries and Aquaculture, through its quality and health inspection service, is responsible for monitoring the quality of fishery products. On the basis of Decree No. 000665/PR/MEFBP of 9 August 2004, the Directorate-General of Competition and Consumption (DGCC) takes samples of all food products on the market for laboratory analysis. Pursuant to Ordinance No. 1/95 of 14 January 1995 and Decree No. 000820/PR/MSPP of 19 July 2001, the Institute of Public Hygiene and Sanitation verifies hygiene conditions in premises where foodstuffs are stored, produced and sold. It also inspects all the processes of food production. The public hygiene and sanitation inspection services of municipal and local authorities conduct foodstuff inspection within their own geographical areas. The inspections frequently concern perishable products (visual inspection, use-by date, etc.). Certificates of conformity are issued on completion of the inspection.

3.98. The same sanitary regulations apply to domestic products and imports and exports of any type of food product.⁶⁰ These prohibit the sale of any food that has passed its use-by date or is adulterated or toxic, together with food that does not satisfy the technical regulations in force (for example, the sale of iodized salt). In principle, a product inspected and certified abroad is not re-inspected in Gabon unless there are doubts as to its quality. The Quality Control Laboratory performs this task for foodstuffs. Gabon has also introduced technical regulations concerning animal health⁶¹, a sanitary inspectorate for their enforcement⁶², and sanitary technical regulations on meat, the slaughter of animals and fish products.⁶³ There is a phytosanitary inspectorate for imports and

⁵⁷ Decree No. 0578/PR/MAEAMOPG of 26 November 2015 laying down the health and hygiene conditions applicable to establishments in the food and animal feed sectors.

⁵⁸ Decree No. 0329/PR/MAEPSA of 2 July 2015 specifying the shelf life and storage conditions of certain foodstuffs.

⁵⁹ Decree No. 000326/PR/MAEPA of 27 August 2020 laying down the health and hygiene conditions applicable to street food businesses.

⁶⁰ Ordinance No. 50/78 of 21 August 1978.

⁶¹ Law No. 15/65 of 12 December 1965.

⁶² Law No. 73/77 of 15 December 1977.

⁶³ Law No. 15/65 of 12 December 1965.

exports of plants and the packaging used to transport them.⁶⁴ The importer must pay the inspection and control costs.

3.99. Decree No. 000922/PR/MEFBP/MAEDR of 18 October 2005 sets forth the fee schedule of the phytosanitary inspectorate. The cost of a phytosanitary certificate for rough wood is CFAF 600/m³ for imports and 300 CFAF/m³ for exports. For processed or semi-processed timber, the cost is CFAF 1,000/kg on import and CFAF 500/m³ on export. Technical approval for the use of pesticides is issued for plant protection products at a cost of CFAF 200,000 per year. Technical approval to distribute pesticides for marketing purposes costs CFAF 500/kg. A disinfection certificate is issued for disinfection in the event of attack by pests, at a cost of CFAF 15/m² for seeds, cuttings, shoots, grafts, bulbs, runners, suckers, bark and flowers.

3.100. Foodstuffs of avian or porcine origin and their by-products are subject to a special procedure to prevent the outbreak of avian influenza.⁶⁵ They must be the subject of a prior import declaration and are inspected without charge within a period not exceeding 48 hours after their arrival in Gabon. Gabon suspended, until 2011, the importation of meat products and their by-products from countries declared by the OIE to be infected with avian influenza. Order No. 129/06/MEFBP/CABME/SG/DGCC of 22 February 2006 lays down the conditions for suspending imports of food products and foodstuffs if an epizootic outbreak or other animal or plant disease is declared.

3.101. The prohibition of imports of products and foodstuffs of animal origin is based on the assessment of sanitary and phytosanitary risks conducted by AGASA in response to health alerts issued by international organizations and the competent authorities of exporting countries. These import prohibitions evolve according to the epizootic and health situation in the country affected by a crisis or health alert. In the case of avian influenza, the new approach is to prohibit imports from affected areas rather than from the country itself. This depends on how far the epizootic outbreak has spread.

3.3.4 Competition policy and price controls

3.102. Law No. 14/98 of 23 July 1998 continues to govern competition in Gabon. This Law prohibits anti-competitive practices such as unlawful understandings or abuse of a dominant market position, in addition to certain trade practices (selling at a loss, refusal to sell, sales subject to conditions, discriminatory selling, etc.). Understandings accounting for no more than 5% of the domestic market do not fall within the scope of this Law; the same applies where the turnover of participating companies does not exceed the threshold of CFAF 150 million. Economic concentration must be notified to the Minister responsible for the economy, who may decide, after having sought the opinion of the DGCC, to prohibit it or accept it under certain conditions. The threshold for such concentration is 25% of sales, purchases or transactions on the domestic market for the product or service in question.

3.103. Located in the Ministry responsible for the economy, the DGCC was set up in 2004, *inter alia* to implement the Government's policy on the regulation of competition and price control.⁶⁶ In 2022, the Gabon Energy and Water Company (SEEG) was found to have breached competition rules by engaging in tied selling and setting a price ceiling in the bakery flour distribution subsector. SEEG made the purchase of an Edan ticket (prepaid electricity ticket) conditional on payment of the water bill.

3.104. In principle, the two main instruments for regulating competition at the Community level are the regulation of anti-competitive trade practices and the regulation of government practices affecting trade between the member States. The authorities state that CEMAC provisions on competition have been adopted (Common Report, Section 3).⁶⁷

3.105. Gabon's price control regime is based on the 1998 competition law, which lays down the general principle of free pricing and free trade within Gabon; prices must be transparent, and an

⁶⁴ Law No. 2/65 of 5 June 1965.

⁶⁵ Presidential Decree of 28 October 2005.

⁶⁶ Decree No. 000665/PR/MEFBP of 9 August 2004 on the establishment, functions and organization of the DGCC.

⁶⁷ Regulation No. 06/19-UEAC-639-CM-33 on competition; Directive No. 02/19-UEAC-639-CM-33 harmonizing consumer protection within CEMAC.

invoice must be prepared and issued to the buyer. The Government may control the price of goods and services if competition is distorted, particularly in sectors where monopolies have been established. Thus, it reserves the right to monitor prices set by economic operators for water and electricity (for which the formulas used to modify prices are determined in the concession agreement with the SEEG) (Section 4.3), textbooks and rent. The same applies to goods and services subject to approval.

3.106. To prevent excessive price increases in crisis situations or if the market is not operating normally, the Government introduced a system of "controlled price freedom". Administered by the Directorate-General of Competition in the Ministry responsible for the economy, this system involves the monthly approval of prices through the setting of price caps by the DGCC.⁶⁸ It covers food crops and other local products, together with imported staple products. In addition, provincial price committees have been set up to monitor price trends in their administrative areas and keep the DGCC informed.⁶⁹ The prices of transport services are fixed by the Government.

3.107. In 2014, a unit for analysing and forecasting the cost of living was established and, in 2016, an interministerial committee for continuous monitoring of the cost of living was also set up.⁷⁰ Order No. 0022/MEPPD/SG/DGCC of 23 July 2018 sets the wholesale, semi-wholesale and retail prices of 98 imported staple goods. The products on the list are subject to the price freeze and controlled price freedom regimes. They are exempt from import duties and taxes for a period of six months. Operators' profit margins on the marketing of these products are capped at 24.5%, broken down as follows: importers or wholesalers, 7.5%; semi-wholesalers, 5%; and retailers, 12%. According to the authorities, the list of frozen prices, which covered 167 products in 2012, had been reduced to 58 products by 2019 and to 48 products in 2022.⁷¹

3.108. The profit margins on medicines are set by the authorities in collaboration with the medicines inspectorate (National Pharmaceutical Office of the Ministry of Health).

3.109. According to the authorities, a consumer protection law is currently being examined.

3.3.5 State trading, state-owned enterprises, and privatization

3.110. Gabon has not submitted any notifications to the WTO concerning state trading.⁷² However, the State holds shares in a number of enterprises operating in all sectors of the economy (Table A3.1); some of them enjoy monopolies or exclusive rights, as do certain private enterprises.

3.111. In addition, there are still some monopolies held by private law companies in Gabon. SEEG holds a monopoly within its concession areas (namely the capital and urban centres) on the transport, distribution, import and export of electricity (the production of electricity has been liberalized), and on the production, transport and distribution of water (Sections 4.3 and 4.4). Gabon Télécom no longer holds a monopoly on the provision of basic telecommunications services.

3.112. Other monopolies still exist, in the areas of oil refining (SOGARA) and edible oil production (OLAM PALM Gabon). The following are no longer monopolies: the import of petroleum products; the production of beer and aerated beverages (SOBRAGA); the import of wheat and the production of flour; the import and marketing of edible oils from non-CEMAC countries; the production and marketing of sugar in Gabon; the marketing of cement; and the production of mineral water in Gabon.

3.113. The institutional framework for the privatization of Gabon's state-owned enterprises is still based on Law No. 1/96 of 13 February 1996. In principle, the Government lays down a privatization programme each year, in a decree by the Council of Ministers that is appended to the Budget Law, listing the state-owned enterprises to be privatized and setting out the implementing arrangements. An interministerial privatization commission and the Privatization Committee are responsible for the implementation of the programme. In addition to the tasks assigned to it under Law No. 1/96, in

⁶⁸ Orders No. 0138 and No. 0139/MEEDD/CABMIN/DGCC of 14 August 2012.

⁶⁹ Order No. 0140/MEEDD/CABMIN/DGCC of 14 August 2012.

⁷⁰ Order No. 000757/MEPIP/SG of 24 October 2014 and Order No. 0577/PM of 9 June 2016.

⁷¹ Order No. 51.22/MER/MCPME/MAA/MT of 15 September 2022 listing the imported basic foodstuffs subject to the overall reduced rate of 5% and the price cap for 48 products.

⁷² WTO documents G/L/1335 and G/STR/23 of 8 November 2019.

2009, the Privatization Committee was charged with periodically reviewing the accounting and financial situation of enterprises in the semi-public sector.⁷³

Table 3.6 List of enterprises privatized/undergoing privatization since 2013

Sector	Enterprise	Year of privatization	Date of creation	State share before privatization	Mode of privatization	Share sold to main investor
Companies						
Agriculture/livestock breeding	SMAG	Ongoing	1968	39%	Transfer of shares	29.13%
Agri-food	AGRIPOG	Ongoing	1976	55%	Transfer of assets	..
	SIAT (Agro Gabon/SOGADEL)	..	..	..	Transfer of business capital	..
Timber	SNBG	Ongoing	..	51%	Transfer of shares	..
Transport	SNAT	Ongoing	1976	51%	Transfer of shares	80%
	SETRAG	..	..	..	Liquidation ongoing	..
	SOGATRA	Ongoing	1997	..	Liquidation initiated	..
Hydrocarbons	SGEPP	Withdrawn	..	25%	Restructuring	..
	SOGARA	Ongoing	..	25%	Restructuring	..
Real estate	SNI	Withdrawn	..	77%	Restructuring	..
Industry	SUCAF	..	..	..	Transfer of shares	..
	CIMAF GABON	..	..	..	Liquidated	..
Commercial bank	BGD	..	..	69%	Liquidated	..
News	SONAPRESSE	..	..	73%	Liquidated	..
	AFRICA N°1 GABON	..	..	..	Liquidated	..
	INFORMATIQUE	..	..	..	Liquidated	..
	ADL	..	..	..	Liquidated	..
Public institutions of an industrial and commercial nature						
Transport	CNI	Ongoing	..	..	Restructuring	..
Public works	LBTPG	Planning pending	..	..	..	..
Agriculture/livestock breeding	OGAPROV	..	..	..	Liquidated	..
Industry	PROMOGABON	..	..	..	Liquidated	..
Post	Gabon/Poste	2006/creation	2001	..	Liquidated	..
Telecommunications	Gabon Télécom	2007	2001	..	Transfer of assets	51%

.. Not available.

Source: Gabonese authorities, Privatization Committee.

3.114. In general, privatizations are carried out by sale of shares, share exchange, merger-demerger, or any system of asset securitization. They may also take the following forms: management mandate (lease-management contract), concession (leasing), or dissolution (liquidation). The regulations in force provide that where privatization takes the form of a transfer of ownership, some stock must be reserved for Gabonese holders, especially for employees of the enterprises that have been privatized.

3.115. The main privatizations in Gabon in recent years were in the areas of water and electricity (SEEG); post and telecommunications (Gabon Télécom); transport (SETRAG (formerly OCTRA)); and industry, trade and services (Ciments du Gabon, CFG).⁷⁴

3.116. A law on public-private partnerships (PPPs) was passed in 2016.⁷⁵ It sets out the framework for drafting, entering into and implementing contracts and agreements signed for the implementation of PPPs. A PPP contract is defined as any agreement under which the State, a local authority, a public institution, a state-owned company or any other body governed by public law entrusts to a third party, for a specified period, depending on the amortization period of the investments or the financing arrangements adopted, an overall mission relating to the design, construction or transformation, upkeep, maintenance, operation or management of works,

⁷³ Ministry of the Economy, Trade and Tourism, Decision No. 0958 of 29 March 2010.

⁷⁴ Privatization Committee (2012).

⁷⁵ Law No. 020/2016 of 5 September 2016 ratifying Ordinance No. 009/PR/2015 of 11 February 2016 (LPPP).

equipment or intangible assets required for public service, and all or part of their financing, with the exception of any equity stake.

3.117. PPP contracts and agreements may be signed in any sector. The institutional framework for PPPs comprises the steering body; the bid evaluation body; the supervisory body; and the regulatory body. The powers and organization of these bodies are set out in regulations. According to Chapter IV of the PPP Law, PPPs may be signed in the form of partnership contracts or institutional partnerships. The characteristics of the partnership contract and its mandatory clauses are laid down. An institutional PPP is defined as any agreement between public and private partners with a view to creating a joint entity with mixed capital to achieve a public service objective.

3.118. All partnership projects are subject to a prior legal, technical and financial assessment conducted by the steering body, whose report is submitted to the contracting authority. Under Article 18 of the Law, the award of PPP contracts is subject to the principles of open access, equal treatment, objectivity, competitiveness and transparency of procedures and compliance with good governance rules. Chapter VI of the Law also covers the procedures for awarding PPP contracts and agreements (including calls for tender, competitive dialogue, negotiated procedures and unsolicited bids); in addition to the award of PPP contracts, exceptions, and the need for confidentiality. A dispute settlement procedure is set out in Chapter XII.

3.119. ANPI supports the implementation of PPPs. Examples of PPP projects in the transport sector include the port of Port-Gentil, the Trans-Gabon railway concession, the new Owendo port terminal, the Trans-Gabon motorway and the new Libreville airport project with Olam.

3.3.6 Government procurement

3.120. Gabon is neither a party nor an observer to the plurilateral WTO Agreement on Government Procurement. Since its last TPR, the new Government Procurement Code of June 2012 has replaced the 2002 Code. Since 2012, the public procurement regime in Gabon has changed, with the publication of three new decrees: Decree No. 278/PR/MEP of 22 August 2014 on the organization of the Government Procurement Regulatory Agency (ARMP); Decree No. 00027/PR/MEPPDD of 17 January 2018 on the Government Procurement Code; and Decree No. 00027/PR/MEF of 18 March 2020 on the establishment, powers and organization of the Directorate-General of Government Procurement.

3.121. The Government Procurement Code applies to contracts awarded by legal persons governed by public law and legal persons governed by private law acting on behalf of the State, in addition to those awarded by semi-public companies. Similarly, contracts awarded pursuant to financing agreements or international treaties are covered by the Code when the provisions of these contracts are not contrary to the international agreements and treaties. In particular, the Code stipulates that public service delegations and other PPPs must henceforth be awarded on the basis of competitive tendering procedures that it lays down.

3.122. The threshold applicable depends on the beneficiary of the purchase and the nature of the contract. The contract award thresholds were revised by Order No. 0006/MEEDD of 23 March 2018 as follows: for State contracts, public establishments and State companies, the threshold is set at CFAF 50 million for works; CFAF 35 million for supplies; and CFAF 20 million for services and intellectual services. For procurement by local authorities and local public institutions, the thresholds for the same operations are, respectively, CFAF 30 million, CFAF 20 million and CFAF 15 million. The new legal framework for government procurement prohibits, *inter alia*, collusion among bidders and the splitting of contracts.

3.123. The Government Procurement Code distinguishes between the awarding, controlling and regulatory bodies. The person responsible for the procurement (designated by the representative of the contracting body), assisted by a commission for the assessment of bids, conducts the procedure for the award of the contract up to the designation of the successful bidder and the final approval of the award.

3.124. The Directorate-General of Government Procurement (DGMP) is responsible for overseeing the procurement process and the performance of contracts. The Procurement Unit examines all procurement operations, from the planning phase to the award of the contract. Empowered by the

Director-General of Government Procurement, provincial government procurement delegations oversee procurement procedures within their territorial jurisdiction.

3.125. The ARMP is responsible for regulating the government procurement framework. Its purview includes conducting independent technical audits and imposing sanctions for any irregularities uncovered; the out-of-court settlement of disputes arising from government procurement procedures; and participation in the framing of laws and regulations on government procurement.

3.126. Under the legal framework in force until 2012, the DGMP was responsible for ensuring compliance with the regulations and, if necessary, for supplementing them.⁷⁶ To that end, the DGMP was responsible for creating a database on the methods for awarding procurement contracts and overseeing procurement of over CFAF 30 million and under CFAF 500 million. The DGMP also settled disputes. The National Government Procurement Commission was responsible for approving government procurement exceeding CFAF 500 million.⁷⁷

3.127. In principle, procurement contracts are awarded through an open invitation to tender. However, the contracting authority may exceptionally use one of the alternative methods of invitation to tender, under legally specified conditions.

3.128. Thus, the open invitation to tender may be preceded by prequalification in the case of major works, complex equipment or specialized services, or highly complex contracts that are to be awarded on the basis of performance criteria rather than detailed technical specifications. Where a design service is to be delivered (area planning, town planning, architecture, etc.), the invitation to tender may take the form of a contest.

3.129. A selective invitation to tender may be issued by the contracting authority only where there is a limited number of suppliers able to execute the contract because of its nature. In this eventuality, all candidates with the necessary expertise and qualifications must be invited to tender.

3.130. Procurement contracts may exceptionally be awarded under the direct negotiation or private agreement procedure (without invitation to tender), subject to special authorization by the DGMP and in certain specified circumstances, relating, *inter alia*, to the expertise of the provider, intellectual property rights issues, and military secrecy.

3.131. Notices of invitation to tender, together with any decision to award a contract (following validation of the outcome by the DGMP), must be published in the Government Procurement Journal (or any other national or international publication). They may also be published online, on a dedicated government procurement website.⁷⁸

3.132. The new Code provides for the possibility of national and Community preferences. In the case of procurement by invitation to tender or direct negotiation, priority is given, when bids are equivalent, to enterprises that have one of the following statuses: incorporated under Gabonese law; engaged in economic activity on Gabonese territory; an SME whose share capital is owned wholly by Gabonese nationals or persons incorporated under Gabonese law; a group of companies with which Gabonese enterprises are associated or that provides considerable subcontracting to Gabonese nationals. There is a 10% national preference margin for works contracts, and a 15% preference margin for supplies contracts.

3.133. In the regional context, Community preference may be granted to any bidder whose fiscal residence is within CEMAC, where, in the case of suppliers, manufactured goods containing at least 30% of value added in a CEMAC country will be supplied; in the case of building, public works and industrial facilities contractors, at least 30% of the inputs or 30% of the personnel employed are of Community origin; and in the case of service providers and consultants, at least 50% of the value of the service supplied is of Community origin.

3.134. Disputes concerning government procurement may be brought before the person responsible for the procurement or before the ARMP. Bidders who believe they have been treated unfairly may

⁷⁶ Decree No. 1102/PR/MEFBP of 4 October 2003.

⁷⁷ Decree No. 1044/PR/MEFBP of 1 October 2003.

⁷⁸ Online information on government procurement. Viewed at: <http://www.lejimp.ga/>.

lodge a complaint within five working days following the date of publication of the award decision, or within 10 days prior to the date set for the submission of tenders. The decisions of the ARMP may be appealed before the competent administrative court.

3.3.7 Intellectual property rights

3.135. Gabon is a member of the World Intellectual Property Organization and the African Intellectual Property Organization (OAPI) set up by the Bangui Agreement. Accordingly, Gabon's industrial property rights regulations are based on the relevant provisions of the Bangui Agreement (Common Report, Section 3). In 2014, the Gabon Industrial Property Office (OGAPI) replaced the Industrial Property Centre of Gabon within the Ministry in charge of industry.

3.136. OGAPI acts as the National Liaison Structure with OAPI.⁷⁹ The administrative procedures for registering industrial property titles begin with the filing of an application with OGAPI, which is responsible for ensuring and promoting the protection and use of industrial property nationwide. It is also responsible for organizing industrial property awareness and information campaigns.

3.137. Since its last TPR, Gabon has adopted national legislation on geographical indications. Order No. 0022/PM on the creation, powers and organization of the National Committee for Geographical Indications of 27 January 2020 was adopted to render Gabon's National Committee for Geographical Indications official and operational for the purpose of supporting products eligible for geographical indication status.

3.138. Gabon's national legislation on copyright and related rights supplements the revised Bangui Agreement.⁸⁰ Decree No. 00452/PR/MCAEP of 2006 lays down the general regulations on the administration of copyright and related rights and Decrees No. 453/PR/MCAEP of 2006 and No. 472/PR/MENESTFPRSCJS of 2012 fix the amount of the corresponding royalties. In 2013, the Gabonese Copyright and Related Rights Office (BUGADA) was established.⁸¹ Its mission is to manage and defend copyright and related rights.

3.139. Legislation has changed since 2013, particularly in terms of criminal law. The Gabonese State issues convictions in accordance with Law No. 006/2020 of 30 June 2020 amending Law No. 042/2018 of 5 July 2019 on the Criminal Code of the Gabonese Republic. On the regulatory front, Decree No. 0383/PR/MCA of 13 October 2020 established a unit to combat piracy and counterfeiting within BUGADA.⁸²

3.140. The distribution of copyright royalties was carried out for the first time in Gabon at an official ceremony in February 2018. In accordance with Decree No. 00452 laying down the general regulations on the administration of copyright and related rights, 60% of the sum collected for the 2017 financial year was distributed to authors; 30% of this sum was allocated to BUGADA's operating expenses; and the remainder (10%) was allocated to the social and cultural development fund. By the end of 2022, BUGADA had identified 500 users of intellectual works, and 300 authors were registered with the Collective Management Organization.

3.141. According to the authorities, trademarks and trade names are categories of intellectual property rights that are frequently violated. Counterfeiting affects, in particular, food products (primarily beverages), tobacco, household appliances, mobile telephones, batteries, automobile parts, pharmaceutical products, luxury goods and clothing. Within the Customs Directorate, the customs research and intelligence service, which is part of the customs enforcement and litigation department, is responsible for punishing intellectual property rights violations. It acts at the request of right holders⁸³, on its own initiative and as part of *ad hoc* operations organized with the World Customs Organization and Interpol. The sanctions in the event of intellectual property rights violations are those provided for by the Bangui Agreement.

⁷⁹ Law No. 14/2002 of 28 January 2003.

⁸⁰ Law No. 1/87 of 29 July 1987.

⁸¹ Decree No. 0024/PR/MENESTFPRSCJS of 16 January 2013.

⁸² Decree No. 0383/PR/MCA of 13 October 2020 on the reorganization of BUGADA.

⁸³ African Industrial Association (2008).

4 TRADE POLICIES BY SECTOR

4.1 Agriculture and related activities

4.1.1 Overview

4.1. Gabon enjoys conditions (for example, fertile land) conducive to agricultural development. Forests cover about 85% of the country's 26.5 million hectares of land.⁸⁴ Most of them are low-altitude dense forest, of which one third is primary forest.⁸⁵ An estimated 8,000 plant species, 600 bird species, 150 mammals and other animals live in Gabon's equatorial forests.⁸⁶ Thanks to their rich diversity, Gabonese forests are among the most important forest reserves in the Congo River basin, and even on the continent. Covering almost the whole country, the network of waterways around the Ogooué, Nyanga and Komo Rivers, together with abundant rainfall (between 1,450 and 4,000 mm per year), provide appropriate irrigation for agricultural and forestry activities.

4.2. Gabon's 800 km coastline on the Atlantic Ocean offers significant potential for fisheries production. Fishing takes place on the 40,600 km² continental shelf. A small number of shipowners, mainly foreign, participate in industrial fishing in the approx. 213,000 km² exclusive economic zone (EEZ). By Decree No. 161/PR of 1 July 2017 creating aquatic protected areas in the Gabonese Republic, the Government classified 23% of the EEZ as marine protected areas.

4.3. Legally, the State owns the land⁸⁷, but the customary regime of land ownership is observed in rural areas. The lack of a functioning regime of agricultural land ownership is a major obstacle to the establishment of a land market. The State allocates land in three forms: leases of land for building (at least 100 ha), ordinary leases (at least 50 ha) and free leases (1 to 30 ha). A national land use plan (NLUP)⁸⁸ is being drawn up under the coordination of the National Commission for Land Allocation (CNAT), which was created in 2017.⁸⁹ During a transitional phase, the CNAT advises on any proposed new allocations. The procedure for obtaining the CNAT's advice on land allocation involves five stages: (i) application to the Ministry of Agriculture; (ii) verification of land availability by the sector; (iii) transmission of the allocation application to the CNAT; (iv) field mission by the CNAT to assess environmental and social criteria; (v) examination of applications by a technical commission for the issuance of allocation orders. In 2019, the CNAT, in conjunction with the Ministry of Agriculture, allocated 45,200 ha of land for farming, while 12,000 ha were allocated in 2020. Several applications are currently being processed by the CNAT (expansion of Sucrerie africaine du Gabon (SUCAF), Moupia high productivity agricultural zone (ZAP), agricultural zone for the Gabonese Agricultural Development Agency (ADAG), Bitam agricultural zone, Olam agricultural zone, etc.).

4.4. Agriculture remains an underdeveloped area of activity in Gabon. From 2013 to 2019, its average annual contribution to national GDP was rather modest at around 3.1%. However, it accounted for 6% of non-oil GDP in 2019. These relatively low figures can be explained by the fact that Gabon is a highly urbanized country, with only 13% of its population living in rural areas. Moreover, part of the agricultural activity is non-commercial, or even informal, because it is largely unaccounted-for subsistence farming. Despite this, the agricultural sector was responsible for 21% of national employment in 2020-21, 50% of which was in the palm oil sector, which underlines its importance as a source of income for part of the population.

4.5. Table 4.1 shows Gabon's main crops by sown area.

⁸⁴ Convention on Biological Diversity. Viewed at: <https://www.cbd.int/countries/profile/?country=ga>.

⁸⁵ MEFME (2019), Sixth National Biodiversity Report.

⁸⁶ Convention on Biological Diversity. Viewed at: <https://www.cbd.int/countries/profile/?country=ga>.

⁸⁷ Law No. 14/63 of 8 May 1963.

⁸⁸ The NLUP under development should establish a coherent framework for land allocation. It should make the most of the territory's resources, minimize the risk of land use conflicts and maximize opportunities for multiple compatible uses. An analysis of current land use and occupancy has been completed by satellite positioning and can be viewed at: <http://wri.github.io/pnat-landing-page/>.

⁸⁹ Decree No. 0212/MEPPDD of 21 July 2017.

Table 4.1 Main crops by sown area, 2012-21

(Thousands of hectares)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Rice	0	0	0	0	0	0	0	0	0	0
Coffee (green)	310	320	300	271	297	290	286	291	289	289
Cocoa (beans)	3,500	3,500	3,300	1,592	1,596	1,611	1,598	1,566	1,576	1,003
Oil palm (palm nuts)	4,200	4,200	4,281	4,784	5,234	5,655	5,830	6,116	6,460	6,939
Hevea cultivation (natural rubber)	15,268	15,553	15,925	16,174	16,351	16,282	15,050	15,864	15,040	15,677
Market garden produce ^a	8,000	8,997	8,917	9,247	9,388	9,156	9,264	9,269	9,230	9,254
Maize	26,500	27,000	27,521	27,937	28,327	28,634	29,165	28,709	28,836	28,903
Cassava (fresh)	58,500	60,000	61,070	58,710	57,893	57,132	59,501	60,037	60,466	60,894
Plantains	50,000	53,224	53,000	52,402	53,747	52,998	53,323	52,319	50,764	50,375
Bananas	2,200	2,220	2,232	2,274	2,311	2,283	2,283	2,253	2,252	2,252
Citrus fruit	240	245	250	241	236	232	238	237	236	235
Pineapples	180	169	170	174	178	178	177	178	177	177
Aubergines	42	40	40	43	41	43	42	42	42	42
Groundnuts, unshelled	22,920	24,506	26,063	28,903	28,039	33,867	30,900	32,640	34,748	36,645

a All fruit and vegetables other than nuts.

Source: FAO Stat. Viewed at: <https://www.fao.org/food-agriculture-statistics/en/>.

4.6. Agricultural activity is dominated by small farms using rudimentary production techniques. In some subsectors, such as market gardening, the farmed area does not exceed 0.5 ha, which limits the scope for returns to scale considerably.⁹⁰ The sector is characterized by low levels of mechanization; weak technical support services for producers; a lack of marketing, transport and processing infrastructure; a shortage of labour due mainly to the rural exodus; and limited access to financing. These various factors, together with the shortcomings of the land ownership regime, explain the generally low volumes of agricultural production, despite the existence of a few industrial farming units. As a result, imports provide around 60% of the food consumed in Gabon.

4.1.2 Agricultural policy

4.7. The Ministry of Agriculture is responsible for agricultural policy, including the formulation of agriculture and livestock development programmes, while fishery and aquaculture activities now fall under the Ministry of Fisheries and the Maritime Economy. These Ministries cooperate with trade organizations and development partners. The Ministry of Agriculture is responsible for sanitary and phytosanitary controls through the Gabonese Food Safety Agency (AGASA), a body under its technical supervision that was set up in 2011 by Decree No. 0292/PR/MAPDR. The Ministry oversees several agencies, such as ADAG, which replaced the National Rural Development Office by Decree No. 0574/PR/MAEACMOPG of 23 November 2015 and took over the functions of the Office for Research into the Introduction, Adaptation and Propagation of Plant Material (ORIAM). In addition to rural development, ADAG promotes the agricultural sector and undertakes information and promotion activities related to agricultural investment.

4.8. When adopting the Emerging Gabon Strategic Plan (PSGE) 2025, Gabon made agriculture one of the three pillars of its development. In addition to crop production, the agriculture pillar, known as "Green Gabon", includes livestock farming, fisheries and aquaculture, and forestry. Gabon's specific agricultural objectives are set out in the PSGE. The first objective is to guarantee the country's food and nutrition security while reducing its dependence on imports, by increasing local food and agrifood production. The second major objective is to harness the country's agricultural potential to boost economic growth by expanding sown areas, increasing the value added of exported products and creating formal employment in agriculture.

4.9. Under the PSGE, ADAG was set up to mobilize agricultural land tenure and make it more secure. Since 2019, the Transformation Acceleration Plan has provided for the implementation of several initiatives, namely:

⁹⁰ Loudit, Ndong and Francis (2017).

- a. Support for the development of priority sectors:
- Food crop and garden produce component: (i) PAPG1⁹¹, development of agricultural, social (e.g. schools) and transport infrastructure, farmer training, creation of an agricultural development fund and of a mobile payment platform, etc.; (ii) PDAR 2⁹², policy support to improve the institutional framework, establishment of service providers to supply plant material and infrastructure co-financing; (iii) Law on plant seed policy⁹³ (already enacted)⁹⁴: creation of a national seed council, a national seed catalogue and a seed fund;
 - Poultry/pork component: (i) PRODIAG 2⁹⁵, support for the development of the pork and poultry sector by setting up farms; (ii) Law No. 010/2021 organizing the veterinary profession and trades, Law No. 001/2021 on veterinary medicines and products in the Gabonese Republic, (iii) draft law establishing the framework for the creation and organization of agricultural and fisheries inter-trade associations;
 - Sugar component: (i) SUCAF, 4,000 ha expansion of industrial plantations; (ii) village component with 3,000 ha of village plantations, preservation of "Made in Gabon" label.
- b. Draft law on agricultural policy (currently being approved by an interministerial committee).
- c. Development of training: (i) rehabilitation work under way at the National Rural Development School in Oyem, project to launch the Agricultural Technical Extension Service; (ii) project to open Lébamba Agricultural Technical College; (iii) inauguration of five new incubators as part of the Youth Empowerment Project.
- d. Launch of the ZAP land programme⁹⁶ (64 million ha of land): (i) land regulation, environmentally responsible development and grouping of activities (production, processing, logistics, etc.); (ii) marketing, training and research; (iii) effective launch subject to seed availability (seed multiplication bases).

4.10. The Operational Plan for the Green Gabon Hub under the PSGE identifies seven growth sectors: agriculture, livestock, fisheries, aquaculture, timber, non-wood products and bushmeat. The aim for 2025 is for the Hub's value added to reach CFAF 2,140 billion at constant prices, six times the 2012 levels. The first results are promising. The agriculture and agrifood sector has seen robust growth in recent years, with GDP increasing by a factor of 1.8 between 2010 and 2019 from CFAF 262 billion to CFAF 487 billion, and 75,000 tonnes of plantain - the main food crop - being produced each year, equivalent to 35 kg/inhabitant and covering 25% of local needs. However, the sector remains dependent on imports, as the volume of local production, although increasing, remains limited.

4.11. The Agricultural Code of 10 December 2008⁹⁷ continues to provide the regulatory framework for the agriculture sector. It provides for duty and tax exemptions on imports and purchases on the domestic market to encourage investment in the sector. These exemptions apply to, *inter alia*, the business licence fee (*patente*)⁹⁸, VAT, land and property taxes, and competition and consumption levies. The VAT exemption applies to purchases on the local market and imports of a list of agricultural equipment and inputs established by ministerial order. More recently, Law No. 002/2013 of 22 January 2013 extended this tax and customs incentive regime to farms with a minimum investment of CFAF 150 million and a minimum workforce of 30 Gabonese nationals. Capital goods, tools, spare parts and raw materials intended for agricultural use, in addition to agricultural and industrial inputs intended for approved activities, are exempt from all duties, taxes and fees collected

⁹¹ Seed Programme Support Project, phase 1.

⁹² Agricultural and Rural Development Project, phase 2.

⁹³ Law No. 014/2021 of 21 August 2021 establishing plant seed policy in the Gabonese Republic.

⁹⁴ Decree No. 00187/PR of 11 August 2021 promulgating Law No. 014/2021 of 21 August 2021 establishing plant seed policy in the Gabonese Republic.

⁹⁵ Agricultural Development and Investment Project, phase 2.

⁹⁶ High productivity agricultural zone.

⁹⁷ Law No. 022/2008.

⁹⁸ Farmers/breeders, hunters and fishers, including those using dugout canoes, are exempt from the business licence fee (*patente*).

by the customs services. Access to these incentives is conditional on the presentation of proof of technical approval for farming activities under Order No. 0006/MAEPDR/SG/DGDR of 25 March 2013.

4.12. The Tax Code of 28 January 2009⁹⁹, which remains in force, also provides for measures to support farmers, including exemption from tax for cooperatives producing, processing, preserving or selling agricultural products; and, for the first two financial years, exemption from corporate and personal income tax, and a deduction for the following four financial years in the case of new agricultural businesses, excluding those in the forestry and fisheries sectors. Some agricultural products are also exempt from VAT or are subject to a lower rate than that applied to similar imported products (Tables 3.1 and 3.2).

4.13. In 2015, Gabon adopted decrees establishing health conditions for both the sale and the production of foodstuffs, including animal feed, in line with its agricultural development strategy. Standards relating to product shelf life and storage, health and hygiene conditions and the packaging and labelling of animal products are in force (Section 3.3.3).

4.14. More recently, Law No. 40/2018 of 28 December 2018 provides for the rational management and use of phytosanitary products and lays down the related legal framework. AGASA grants administrative authorizations to producers, sellers and distributors of phytosanitary products in the country. It is also responsible for drawing up the national list of approved phytosanitary products, conducting risk assessments and publishing good practice guides for agricultural production. Law No. 40/2018, adopted on 28 December 2018 and published in June 2019, provides that operators complying with its provisions for five consecutive years would be eligible, at the end of that period, for a reduction in taxes, the details of which remained to be defined. Farmers involved in the production, processing and export of organic agricultural products will be eligible for financial aid, the details of which are also still to be defined. Meanwhile, the pesticides and hazardous chemicals listed in Annex III to the Rotterdam Convention, together with most of the persistent organic pollutants in Annex A to the Stockholm Convention¹⁰⁰, remain banned from import for agricultural purposes (Section 3.1.6).

4.15. Pursuant to Law No. 40/2018, AGASA, as the national plant protection authority, has drafted a series of implementing regulations and undertaken actions to raise awareness among stakeholders in the sector:

- a draft order on the control of phytosanitary products, whose purpose is to set out the requirements that establishments and operators must meet when importing, storing, distributing and using phytosanitary products;
- a draft text is being adopted to amend Decree No. 922/PR/MEFBP/MAEDR of 18 October 2005. The new decree provides for the issuance of several phytosanitary documents, such as phytosanitary approval and technical opinions on the use of pesticides;
- the introduction of a purchase order for highly hazardous pesticides such as "Aladin" (aluminium phosphide) for economic operators, subject to the presentation of certificates and evidence of training in phytosanitary treatment for their staff. This ordinance makes it possible to check that these products are being used rationally;
- from November to December 2019, a campaign was conducted to raise awareness of good agricultural practices among 400 market gardeners, nursery owners and horticulturists in Libreville, Owendo, Akanda and Ntoun, with a view to reducing pesticide use.

4.16. By Order No. 0020/MEPPD/SG/DGCC of 2016, Gabon submitted 166 imported staple consumer goods to price-freeze and controlled pricing regimes. These include meat, poultry, fish, canned fish, dairy products, fruit and vegetables, canned vegetables, pasta, rice, oil and sugar. In 2017, the list was modified by Order No. 0020/MEPPD/SG/DGCC. This measure was for one year, but with tacit renewal, and remained in force until 2022. However, the list was revisited by Order

⁹⁹ Law No. 027/2008.

¹⁰⁰ Viewed at: <http://www.brsmeas.org/?tabid=4466>.

No. 051.22/MER/MCPME/MAA/MT of 15 August 2022 and entered into force on 1 October 2022. Through an import protocol, the State granted exemption from customs duties and VAT on the same products, together with a reduction of other costs such as the user fee for the customs computer system, the commission on maritime traffic duty and fees for veterinary health certificates for imports.

4.17. The Economic Recovery Plan for 2017-19, adopted in response to the oil crisis, focuses on certain sectors already identified in the Green Gabon Operational Plan, including the fisheries, agriculture and timber sectors.

4.18. More specifically, Gabon is aiming for greater food self-sufficiency, a 50% reduction in food imports, a transition from traditional to industrial agriculture and the diversification of its economy. To these ends, it plans to develop agricultural basins by sector, promote and support agricultural entrepreneurs, encourage a return to the land, promote agribusiness and agri-industry, create ZAPs and mobilize funds to carry out these projects. The strategy is being implemented through targeted programmes such as the Agricultural Development and Investment Project (PRODIAG) and the Gabonese Agricultural Achievements and Initiatives of Committed Nationals (GRAINE) Programme. These programmes receive significant support from donors and international partners.

4.19. The relatively mixed achievements of the programmes are: 109 active cooperatives, 1,200 jobs created, 13,000 ha of land developed (of which 3,000 ha for food crops and 10,000 ha for palm oil, or 20% of the initial target), 10,000 ha planted (of which around 2,000 ha for food crops and 8,000 ha for palm oil) and 3,000 tonnes harvested (98% cassava and the rest, plantains) in 2017.

4.20. The GRAINE Programme, launched at the end of 2014, aims to promote agricultural entrepreneurship through the formation and reactivation of producers' cooperatives. Technical training is provided to farmers, and the Programme promotes the development of new crops such as oil palm for local industrialization. The Programme is supported by the Agricultural Transformation and Rural Development Company (SOTRADER), a partnership between the Gabonese State and OLAM International. The target for 2019 was 62,000 ha of oil palm and 8,000 ha of food production (plantain, cassava, chilli, tomato). The aim was for producers to provide raw materials for local processing and for Gabon to become an exporter of the high value-added product. Despite there being many small farmers registered under the Programme (over 15,000), these production targets were not met. The African Development Bank (AfDB) should fund a second phase of the Programme.

4.21. As part of the implementation of the first phase of GRAINE (2015-20) at an estimated cost of USD 1.5 billion, of which USD 1.1 billion will be financed by bank loans, SOTRADER, on 25 April 2016, sent a request to the AfDB (private sector window) to help to finance this first phase with up to USD 100 million, while the Government, on 24 May 2017, sent a request to the Bank for public financing of UA 70 million (USD 97.4 million). Phase 1 of the project to support the GRAINE Programme (PAPG1)¹⁰¹ at a total cost of EUR 115.984 million, of which 85% will be financed by the AfDB and 15% by the Government, will be implemented over a five-year period in the six provinces of Gabon (Woleu-Ntem, Ogooué-Lolo, Ogooué-Ivindo, Haut-Ogooué, Ngounié and Nyanga) that span the length of the country. PAPG1's overall objective is to help to make Gabon food self-sufficient and a net exporter of palm oil through the agricultural development of 10,000 ha of food crops in the six target provinces and 10,500 ha of oil palm plantations in the Ndendé concession during the five-year project. PAPG1's intervention will affect various targets, particularly about 140 active agricultural and food industry cooperatives that are engaged with SOTRADER in the implementation of GRAINE, together with more than 500 young people and women, who will benefit from project support to set up their own enterprises in the impact area, in connection with PAPG1's activities. The total population affected by the project and the social infrastructure set up is estimated at 630,000 people, with women accounting for 45%.

4.22. Between 2010 and 2016, PRODIAG promoted subsistence farming and market gardening, livestock farming and cassava processing in peri-urban areas. The programme provided technical and management support to farmers and support for the restructuring of professional organizations and the processing of agricultural products. It also involved the development of educational leaflets for producers on alternatives to existing crops in peri-urban areas. The programme, for which 80%

¹⁰¹ AfDB, GRAINE Programme support project phase 1 (PAPG1), appraisal report, November 2017, authorized publication.

of the funding was provided by a loan from the French Development Agency (AFD), is estimated to have led to the production of an extra 8,000 tonnes of food products in 2016 (equivalent to CFAF 3.5 billion), in addition to creating more than 2,000 direct jobs and more than 1,000 new farms. As at 31 March 2016¹⁰², 851 farms had been created since the start of the Project, resulting in a 78% target achievement rate. Of these 851 farms, 782 (92%) were occupied by a beneficiary. The aim of the Project is to set up 1,094 farmers, with 71% of this target having so far been achieved. With 2,663 trainees trained by the end of the first quarter of 2016, 73% of the training target has been achieved. Given the encouraging results of PRODIAG, the launch of a second phase was announced for 2019. This second phase should be supported by the Development Bank of Central African States and the AFD.

4.23. Agricultural development in Gabon has also been realised in partnership with foreign private investors. The most common legal format for these investments is a public-private partnership with the Gabonese Government. The result has been significant investment in rubber and oil palm farming, and more recently in poultry, goat, and sheep farming, together with extensive cultivation of crops such as rice and other cereals. Beyond food self-sufficiency, the aim of partnerships with the private sector is to ensure the supply of inputs needed to establish high value-added agricultural industries such as palm oil, rubber and sugar. The OLAM, SIAT-Gabon and SUCAF-Gabon groups, already present in the country, are often partners in these initiatives, but new international groups such as India's L7H are also showing interest. Gabon's ambition is to become a major African exporter of rubber and palm oil, and to resume sugar exports in the subregion.

4.24. Gabon is currently carrying out a General Agricultural Census with technical support from the Food and Agriculture Organization of the United Nations (FAO) and financing from the World Bank under the National Statistics Development System. The previous census of the sector was conducted in the 1970s. A reform of agricultural training is also under way.

4.25. Based on the definition in the International Standard Industrial Classification of all Economic Activities, the simple arithmetic average of CET rates applied to agricultural products (including from livestock, fisheries and forestry activities) is 23.8%. The most-favoured-nation tariff rates applied by Gabon to agricultural products are, with a few exceptions, aligned with the CEMAC CET (Section 3.1.2.1). In addition, some private agrifood enterprises (SIAT-Gabon, SMAG, SUCAF-Gabon) still benefit from production or marketing monopolies (wheat imports, edible oil production, sugar production and marketing), together with various concessions under their fiscal and customs agreements (Section 3.3.5).

4.26. The main weaknesses in Gabon's agricultural policy include a lack of coordination and land ownership issues. Delays in land-use planning and the allocation of productive land, combined with a shortage of agricultural land, have limited the increase in the number of farms planned under agricultural development programmes. The CNAT was not established until 2017¹⁰³ and the National Land Allocation Plan (PNAT) has still not been approved. The PNAT will become the main tool for land allocation¹⁰⁴, with delays in allocating land having been cited as one of the obstacles to the GRAINE Programme. The Law on Special Investment Zones is expected to be approved shortly and could enable the creation of the ZAPs envisaged under the PSGE. However, the incentives available to investors established in these "agricultural free zones" have still not been specified.

4.27. The Gabonese Sustainable Development Fund, provided for in the Green Gabon Operational Plan and intended to mobilize resources to finance the Plan's priority actions, has not yet been set up. In 2017, the Government launched the Agricultural Development Fund (FDA), which will support efforts to build operators' capacity. Initially, the FDA will work to develop crop and production insurance products to protect farmers' incomes. The FDA is being set up as part of phase 1 of the support project for the Graine Programme (PAG1).

4.28. As part of the Comprehensive Africa Agriculture Development Programme, the National Agricultural Investment and Food and Nutrition Security Programme for 2014-20 has been

¹⁰² PRODIAG, progress report No. 18, Q1 2016.

¹⁰³ Decree No. 0212/MEPPDD created the CNAT, which, in a transitional phase, allocated 45,200 ha to the Ministry of Agriculture and Agricultural Entrepreneurship responsible for the implementation of the GRAINE Programme in October 2019.

¹⁰⁴ The PNAT will enable the resolution of conflicts arising from overlapping concessions currently granted to different stakeholders in various economic sectors.

formulated and should serve as a reference framework for all actions in the agricultural and rural sector. With the support of the FAO, the National Agricultural Mechanization Strategy was developed as part of a project for sustainable food intensification. However, the impact of these initiatives on agricultural policy, including the achievement of its objectives, is not yet clear.

4.29. Although the agricultural policy recognizes the importance of agricultural and veterinary research, Gabon does not appear to be providing sufficient support for its development. There are two research institutes in the sector: the Agricultural and Forestry Research Institute (IRAF) and the National Higher Institute of Agriculture and Biotechnology. ORIAM, which was previously an independent research agency, was absorbed by ADAG when the latter was created.

4.1.3 Policy by subsector

4.1.3.1 Coffee and cocoa

4.30. Within the Ministry of the Economy, the Directorate-General of the Gabonese Stabilization and Equalization Fund, commonly known as CAISTAB, plays a leading role in the subsector. It is responsible for implementing policies to finance and improve national production and the processing, transport and international marketing of coffee and cocoa.

4.31. The policy to revitalize the coffee and cocoa subsector introduced at the end of the 2000s did not produce the expected results. Although production increased between 2009 and 2012 from 300 to 500 tonnes per year, the production target of 2,500 tonnes per year was not achieved. The reasons for this underperformance are the low profitability of production, the ageing of both plantations and growers, and a lack of technical assistance.¹⁰⁵

4.32. Table 4.2 shows that, despite an increase in cocoa production volumes (with a rise in CAISTAB purchases), Gabon's cocoa exports have not shown a stable trend since 2015. After a peak of 100 tonnes exported in 2017, exports in 2019-22 did not exceed 35 tonnes per year. Moreover, the highest export volumes - in 2017 - coincided with historically low international cocoa prices.¹⁰⁶ Coffee production remains low and is sold almost entirely to local processors. Together, coffee and cocoa production did not exceed 136 tonnes in 2018, and cocoa exports declined sharply (60 tonnes) owing to CAISTAB building up stocks in anticipation of better prices. Data for recent years (2019-22) do not indicate a recovery in these two subsectors. At the end of 2015, there were 3,000 coffee growers cultivating 600 ha of coffee, and 2,000 ha of cocoa.

Table 4.2 Production, sales and exports of cocoa and coffee, 2012-22

(Tonnes)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Cocoa											
Purchases (tonnes)	94.97	121.2	69.4	53.6	74.65	94.8	65.4	109.0	63.1	111.1	127.4
Local sales (tonnes)	..	..	..	2.7	5.1	4.8	3.0	16.0	50.2	48.5	83.1
Exports (tonnes)	..	..	..	60.3	0.0	100.4	60.0	25.0	34.0	25.1	25.1
Exports (value) ^a	182.73	156.41	122.18	36.99	0.22	199.17	120.77	35.86	48.69	46.02	46.1
Farm gate price cocoa G1 (CFAF/kg)	1,000	1,000	1,000	1,000	1,000	1,100	1,000	800	1,000	1,000	1,000
Farm gate price cocoa G2 (CFAF/kg)	650	650	650	650	650	800	800	750	800	800	800
Coffee											
Purchases (tonnes)	295.49	102.5	23.0	24.7	49.2	22.1	20.5	13.0	19.1	24.9	15.5
Local sales (tonnes)	..	..	35.1	17.9	15.3	13.7	30.0	4.0	0.0	8	10.1
Exports (tonnes)	..	..	60.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Exports (value) ^a	19.11	18.80	0.00	0.00	0.00	0.0	0.0	0.0	0.0	0.0	0.0

¹⁰⁵ N'Gouloakia (2014).

¹⁰⁶ There have also been sharp declines in imports of cocoa (USD 6.62 million in 2012; USD 3.76 million in 2018) and coffee (USD 1.12 million in 2012; USD 0.4 million in 2018).

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Farm gate price (coffee husks) CFAF/kg	500	500	500	500	550	550	600	600	600	600	600

.. Not available.

a Value in thousands of USD.

Source: National authorities, several versions of the Report on the Gabonese Economy, CAISTAB.

4.33. Coffee imports are subject to an average tariff of 28%, with rates ranging from 5% to 30%. Imports of cocoa beans and by-products (cocoa butter and cocoa paste) are subject to the 30% CET. Locally produced coffee and cocoa are not subject to VAT (Table 3.1).

4.34. The Green Gabon Operational Plan has set a production target of 10,000 tonnes per year (for the two crops combined) by 2025, over an area of 15,500 ha. Gourmet coffee production is being promoted to maintain the competitiveness of small family farms. According to the plans developed for this subsector, the increase in national production and the improvement in its quality will be made possible by creating new plantations and rejuvenating the workforce (Young Coffee and Cocoa Entrepreneur Programme (JECCA)), regenerating old orchards, mastering statistical data for the subsector, professionalizing stakeholders, complying with standards and boosting research and development. To compensate for the lack of high-yielding planting material (the Coffee Cutting Centre in Okondja, Haut-Ogooué and the Elite Cocoa Tree Propagation Centre in Minkong, Woleu-Ntem are currently in a very advanced state of deterioration and cannot be used), CAISTAB has started to produce coffee seedlings locally in its timber yard in Kélé, Haut-Ogooué, and imports improved cocoa seeds from Sao Tome and Principe. To meet the challenge of the low involvement of young people in the subsector, CAISTAB has also set up JECCA to help to rejuvenate the workforce.

4.35. Launched in 2016 by CAISTAB, the CFAF 200 million Coffee/Cocoa Purchasing Fund is a central mechanism in this recovery policy; it guarantees the purchase of all production from Gabonese farmers. In 2021-22, the guaranteed price paid to farmers for one kilogram was CFAF 1,000.

4.36. Initiatives to improve the productivity of cooperatives in the subsector encourage the use of biofertilizers, in addition to technical and organizational support under the GRAINE Programme. In partnership with SOTRADER, 3,000 ha of coffee and cocoa plantations should be developed. The aim is to achieve a quality production of 1,093 tonnes of coffee and 3,261.6 tonnes of cocoa over five years, as set out in the PSGE. The strategy is based on six strategic priorities: (1) increase production, (2) improve quality, (3) set up an efficient marketing system, (4) professionalize the subsectors, (5) promote local consumption and processing, and (6) boost research and development. The total cost is CFAF 29 billion, of which CFAF 12 billion for coffee and CFAF 17 billion for cocoa. The town of Bitam in the province of Woleu-Ntem has been identified as a potential site for the development of a ZAP for the cultivation of coffee and cocoa.

4.37. As far as processing is concerned, there is strong demand for finished coffee and cocoa products, but national production is not sufficient to meet this demand, as the coffee and cocoa value chains are not professionalized, hence the need to promote local processing. With the support of private developers, CAISTAB encourages public-private investment in local coffee and cocoa processing (support for young local processors and training of young people and women in roasting, being a barista, manufacturing coffee and cocoa by-products, selling coffee in coffee kiosks, etc.). This represents an opportunity to build an industry around these cash crops to create added value, promote Gabonese labels and enable the emergence of new stakeholders through industrialization and a profound transformation of this sector of activity.

4.38. Gabon is a member of the International Coffee Organization.

4.1.3.2 Market garden produce

4.39. Market gardens supply vegetables to large towns and are located in peri-urban areas. Leafy vegetables account for the bulk of peri-urban market garden production, and fruit and bulbs are also

grown. Almost all the production is sold through wholesalers who buy directly from producers.¹⁰⁷ A substantial number of foreign workers, mainly from Burkina Faso, engage in market garden production in Gabon.¹⁰⁸ Domestic market garden production is insufficient to meet the demand for fresh produce, and a large proportion is imported, especially from Cameroon. In 2015, Gabon's vegetable imports accounted for 33% of Central Africa's vegetable imports.¹⁰⁹

4.40. In 2020, market garden produce output was 772 tonnes. The table below displays the main market garden crops in Gabon according to the area sown for each crop. In 2020¹¹⁰, market gardening and food crop production performed well. Market garden production consolidated at 772 tonnes, while food crop production rose by 4.2% to 449 tonnes. This was due to better yields from cultivated areas (adoption of new cultivation techniques) and good disease management, in particular of the *tuta absoluta* disease that affects tomatoes.

Table 4.3 Main market garden produce in Gabon by production volume, 2012-21

(Tonnes)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Pineapples	1,250	1,164.32	1,200	1,236.03	1,200.12	1,227.94	121.36	1,216.47	121.93	1,919.92
Groundnuts, unshelled	23,677.96	25,360.97	27,000	30,000	29,000	35,000	32,000	33,791.92	35,996.34	37,984.25
Aubergines	221.7	210.15	213.12	227.6	216.96	226.27	223.61	222.28	224.05	223.31
Citrus fruit	1,300	1,325.12	1,351.29	1,334.72	1,334.81	1,333.05	1,384.29	1,399.34	1,372.23	1,385.29
Bananas	17,000	17,241.83	17,485.09	18,212.86	17,646.6	17,405.76	18,293.16	18,239.42	18,403.2	18,577.27
Yams	200,000	210,000	214,122	216,212	220,042	223,874	220,043	221,320	221,745	221,036
Maize	41,707	42,501	43,117	43,730	44,272	44,733	45,590	44,865	45,063	45,172
Sweet potatoes	3,500	3,700	3,907	3,780	3,770	3,740	3,763	3,758	3,754	3,758
Fresh tomatoes	527.63	437.72	418.33	414.13	412.05	416.78	420.53	416.36	416.31	416.96
Fresh vegetables	50,000	47,805	47,681	49,105	50,340	49,042	49,496	49,626	49,388	49,503

Source: FAO Stat.

4.41. To date, imports have often been needed to bridge the gap between local demand for and supply of market garden produce such as onions, apples, oranges, pears, cassava (fairly widely consumed locally), tinned tomatoes, potatoes and other vegetables. Imports of fresh and tinned fruit and vegetables¹¹¹ rose by 25% between 2012 and 2018, reaching a total of USD 37.9 million in 2018. In December 2018, Gabon experienced a shortage of cassava on its local market, which generated a price surge. Local production of the tubers stood at 3,600 tonnes in 2018. Problems in the local supply chain make it impossible to stabilize the price of this product.

4.42. Under the CET, Gabon's fruit and vegetable production (excluding seeds) benefits from the maximum tariff protection of 30%. Furthermore, VAT at 18% is applied to imported fruit and vegetables, whereas those produced locally are exempt. The tariff renegotiations in May 2017 resulted in a decrease in consolidated rates on some of these products (from 60% to between 40% and 45%).

4.43. The Gabonese Institute for Development Support (IGAD) remains a key player in the development of urban and peri-urban agriculture. It provides motivated Gabonese nationals with free plots of land to grow market garden crops and, in coordination with producers' cooperatives, allocates plots for cultivation. IGAD provides technical support (seeds, inputs, phytosanitary treatments, agricultural equipment and training), storage facilities and training for farmers. The Market Information System set up by IGAD currently has national coverage and provides information (on prices, product origin, seasonal quantities) to producers, traders, carriers and consumers.

4.44. Between 2010 and 2016, IGAD implemented PRODIAG, which provided technical and management support to peri-urban farmers. Of the 1,000 new farms established thanks to PRODIAG, 140 are market gardens. As part of the Green Gabon pillar of the PSGE, the aim is to achieve a

¹⁰⁷ Loudit, Ndong and Francis (2017).

¹⁰⁸ The General Agricultural Census currently under way should provide more precise information on this subject.

¹⁰⁹ Loudit, Ndong and Francis (2017).

¹¹⁰ Report on the Gabonese Economy, situation in 2020 and outlook for 2021-22.

¹¹¹ Various products included in HS Chapters 7, 8, 11, 12, 13, 14 and 20.

market garden production of 82,600 tonnes. The second phase of PRODIAG should also help to increase the number of producers and the volume of market garden produce.

4.45. Shortages of cassava on the local market have led to it being one of the main products promoted under the GRAINE Programme.

4.46. Other crops that Gabon is seeking to revive through agricultural development programmes include rice and maize. As domestic rice production is minimal, almost all the rice consumed (around 58,000 tonnes) is imported; in 2021, imports amounted to more than USD 52 million.

4.1.3.3 Other products

4.47. With a view to improving production levels of crops such as rubber and diversifying domestic production into new crops, Gabon has established public-private partnerships with investors, including the OLAM International group. Under this partnership, in which the Gabonese Government has a 40% stake, the focus is on two crops: rubber and palm oil. Over 136,000 ha across two sites have been granted in concession for oil palm plantations¹¹², and 36,000 ha for rubber trees.

4.48. The rubber industry already had a major operator, the Société belge d'investissement pour l'agriculture tropicale (SIAT). SIAT-Gabon's rubber and oil palm investments have been taken over by the OLAM group. Despite the arrival of this new stakeholder, the sector continues to decline. In 2021, wet rubber production (19,714 tonnes) was only a fraction of that recorded in 2012 (40,834 tonnes). As a result, exports of milled rubber fell considerably over the same period. Ageing plantations, fewer staff bleeding trees and logistical problems are among the reasons for this decline.¹¹³

4.49. According to the 2020 Report on the Gabonese Economy¹¹⁴, the natural rubber industry recorded a decrease in activity in 2020. As a result, domestic production of cup lump natural rubber declined by 9.9% to 17,566 tonnes. Similarly, milling of rubber in 50 kg granules fell by 8.8% to 7,324 tonnes. In terms of trade, the 8.8% fall in granule exports led to a 5.8% drop in turnover to CFAF 7.4 billion. Investments made in 2020, down 8.2% compared to 2019, were mainly in agricultural equipment and vehicles. In terms of employment, despite the opening of OLAM plantations, staff numbers fell by 12.5% to 1,007, with a wage bill of CFAF 3.1 billion, a sharp decline (-44.3%) compared with the same period in 2019.

4.50. Palm oil production has increased significantly following the maturation of palms¹¹⁵ from batches 2 and 3 of the Mouila plantations. OLAM production began in 2015 with a harvest of 4,924 tonnes of palm clusters and reached 449,748 tonnes in 2021. The group owns two processing plants at its production sites in Kango and Mouila. In 2021, production of red palm oil was 107,336 tonnes and palm kernel oil (extracted from the kernels), 6,035 tonnes. In the same year, exports of crude palm oil (red palm and kernel combined) reached 56,123 tonnes; exports amounted to CFAF 40.4 billion in 2021, with Cameroon as the main destination. According to the daily newspaper *l'Union*¹¹⁶, the Cameroon Refiners Association announced that it had imported 120,000 tonnes of palm oil from Gabon in 2021. By 2021, the industry was directly generating 5,000 jobs. Imported refined palm oil is subject to a 30% customs duty (under the CEMAC CET); domestic production is exempt from VAT, and imported products are subject to a reduced rate of 10% (Table 3.2). Between 2012 and 2018, edible oil imports halved (-52%), with refined palm oil (-91%) accounting for the bulk of the decline.¹¹⁷ The 2020 Report on the Gabonese Economy shows that the number of employees fell by 25.1% to 5,724, with a total wage bill of CFAF 12.4 billion. SIAT continues to hold a monopoly on the import and marketing of edible oils of non-CEMAC origin

¹¹² Palm oil production should also benefit from the establishment of small-scale oil palm plantations promoted by the GRAINE Programme.

¹¹³ Strikes and cash flow problems were also among the problems faced by SIAT-Gabon in 2021.

¹¹⁴ Report on the Gabonese Economy, situation in 2020 and outlook for 2021-22.

¹¹⁵ On average, a palm grove needs four to five years to become productive.

¹¹⁶ Maxime Serge Mihindou, *Huile végétale: où va l'huile d'OLAM*, daily newspaper *l'Union*, 17 November 2022. Viewed at: <https://www.union.sonapresse.com/gabon-economie/huile-vegetale-ou-va-lhuile-dolam-25721>.

¹¹⁷ In 2012, refined palm oil accounted for 62% of import volumes in this product category.

(Section 3.3.5). In addition, batch 3 of the Mouila plantation was certified by the Roundtable on Sustainable Palm Oil in 2019 for its social and sustainable management.¹¹⁸

4.51. Sugar cane production is also being promoted to meet domestic demand for processing into granulated sugar. This expansion of domestic cultivation should be achieved through a public-private partnership (Section 4.4). Gabon aims to be self-sufficient in sugar. With this in mind, in 2020, the Gabonese Government awarded SUCAF, Somdiaa's Gabonese subsidiary, 8,751 ha of land in the province of Haut-Ogooué. This additional area should enable increased sugar cane production in the country, not only to satisfy local demand but also to boost exports of by-products.¹¹⁹ SUCAF aims to increase production in order to expand in the subregion. According to data from the Report on the Gabonese Economy, sugar production performed well in 2021. Thanks to favourable weather conditions, the production of sugar in 50 kg granules totalled 26,004 tonnes, up 14.9% on the previous year.¹²⁰

4.52. Another area where Gabon is seeking to reduce its dependence on imports is poultry meat, for which domestic demand has risen steadily. In 2021, imports of poultry meat reached USD 97.7 million.¹²¹ Domestic meat production is exempt from VAT, while imports are subject to the reduced rate (10%) and a CET rate of 5%. The second phase of PRODIAG will focus on chicken, pig and sheep rearing. At the same time, the Government has set up a partnership with the Indian company L7H to breed sheep on the Ngounié ranch, with an expected investment of CFAF 20 billion. However, this partnership is not yet operational. The same company is also active in chicken farming and large-scale maize and soya cultivation in Gabon.

4.1.4 Fishing and aquaculture

4.53. Fisheries in Gabon are divided into five zones in accordance with Decree No. 0579/PR/MPE of 30 November 2015 setting the terms and conditions for fishing:

- inland waters, with inland fishing being reserved for Gabonese nationals;
- river mouths out to three nautical miles reserved exclusively for small-scale sea fishing;
- The 3 to 6,000 nautical mile zone dedicated to small-scale, sport and traditional fishing by people of all nationalities, and to Gabonese industrial fishing companies whose vessels are Gabonese-registered and weigh a maximum of 200 tonnes;
- the 6 to 12,000 nautical mile zone dedicated to small-scale, sport and traditional fishing by people of all nationalities, and to Gabonese, joint and foreign industrial fishing companies whose vessels weigh a maximum of 200 tonnes;
- the zone beyond 12,000 nautical miles to the outer limit of the EEZ, where deep-sea fishing takes place.

4.54. Inland fishing is exclusively small-scale and involves motorized and non-motorized dugout canoes. In 2021, inland fishing produced some 1,347.61 tonnes. Small-scale sea fishing is dominated by foreign fishers, particularly Beninese and Nigerian nationals, and produced around 15,794.93 tonnes in 2021. The small-scale fleet in Gabon's maritime waters totalled around 650 dugout canoes in 2021 and exploits mainly small pelagic coastal species and demersal species. In 2021, around 48 vessels, of which 19 were Gabonese-registered (three national shipping companies), were engaged in industrial coastal fishing. Deep-sea fishing vessels exploiting tuna resources off the coast of Gabon operated under the fishing agreement with the European Union and

¹¹⁸ Viewed at: <https://www.rspo.org/certification/search-for-certified-growers>.

¹¹⁹ Sandrine Gaingne, *Les importations de sucre au Gabon baissent de 44% sur les neuf premiers mois de l'année 2021, Le Nouveau Gabon*, 3 February 2022. Viewed at: <https://www.lenouveaugabon.com/fr/economie/0302-18014-les-importations-de-sucre-au-gabon-baissent-de-44-sur-les-neuf-premiers-mois-de-l-annee-2021>.

¹²⁰ Brice Gotoa, *Sucre: Sucaf Gabon veut étendre sa production dans la sous-région, Le Nouveau Gabon* (online), 17 May 2022, <https://www.lenouveaugabon.com/fr/agro-bois/1705-18457-sucre-sucaf-gabon-veut-etendre-sa-production-dans-la-sous-region>.

¹²¹ In addition, turkey meat imports amounted to USD 19.3 million in 2018.

private tuna fishing licences (29 vessels, mainly Spanish and French). Foreign vessels may fish in Gabon's EEZ under bilateral agreement, or if chartered by Gabonese natural or legal persons.

4.55. Apart from deep-sea catches, which are not landed in Gabon owing to a lack of appropriate port infrastructure and services, Gabonese exports of fisheries products consist of crustaceans, molluscs and fish, shipped frozen. Total exports did not exceed USD 3 million in 2018¹²², and the main market is China, which imports two thirds of the volume. Despite being fished to a significant degree in Gabonese waters¹²³, tuna is not included in Gabon's fisheries export statistics; the largest export product is frozen fish.

4.56. Aquaculture is a fringe activity, and tilapia is the most frequently raised species. In 2017, production was estimated at 45 tonnes. The industry has yet to be revitalized despite a number of support projects, such as the various fish farms built and scattered around the country.

4.57. Gabon is the country with the second-highest annual consumption of fish per capita in Africa (34.5 kg/year/inhabitant)¹²⁴ and, given its production levels, has a gap to fill to meet domestic demand. Since 2012, Gabon has imported more than USD 44 million a year in fish products, mainly frozen fish. The total import value has risen by 20% in that time. Imports of tinned sardines have almost doubled in value (+86%) over the period.

4.58. Domestic production of fish (fresh, frozen, smoked and canned) is exempt from VAT, while imported products are subject to the standard rate of 18% (Table 3.2). No other customs duties are levied on fresh and frozen fish, while the CEMAC CET rates are applied to smoked fish (20%) and canned fish (30%). Canned fish is covered by the national programme to reduce the high cost of living and is subject to the 0% rate. Fish imports are subject to an overall reduced rate of 5%.

4.59. Fisheries and aquaculture in Gabon are regulated by Law No. 15/2005 on the Fisheries and Aquaculture Code of the Gabonese Republic. The sustainable management of resources is one of the objectives of these regulations. Accordingly, licences are required for small-scale and industrial fishing. Small-scale fishing licences are valid for one calendar year and cost between CFAF 50,000 and CFAF 200,000, depending on the fishing technique and area. In 2021, 650 fishing licences were issued. An annual fishers' card priced at CFAF 10,000 is also required for staff on board vessels. Production taxes by type of fish or mollusc and a sanitary fee also apply.

4.60. An industrial fishing licence is required for Gabonese- and foreign-registered vessels. Any vessel operating in the zone reserved for local industrial fishing must be Gabonese-registered and obtain a licence costing between USD 5,725 and USD 11,650, depending on the gross tonnage of the species in question. For deep-sea fishing, the cost of the licence ranges from USD 34,000 to USD 178,600 (depending on the type of agreement) for foreign-registered vessels. To date, there are no Gabonese-registered vessels engaged in deep-sea fishing.

4.61. In a bid to ensure the sustainable use of resources, Gabon has banned fishing in river mouths and marine parks. In addition, the use of fishing gear that is not very selective is prohibited. Each year, fishing for bonga shad (*ethmalosa fimbriata*) is suspended for two months from 1 October to 30 November.

4.62. The Code provides for the imposition of duties, taxes and various fees fixed by the Budget Laws. Investment in the fisheries subsector is governed by the National Investment Charter.

4.63. The Gabonese Government launched a reform of the subsector's institutional framework through Decrees No. 0373/PR/MAEPSA and No. 0375/PR/MAEPSA of 21 October 2014. The reform provided for the reorganization of the Directorate-General of Fisheries and Aquaculture (DGPA), which had until then been the sole authority responsible for the subsector. The reorganization brought in the Fisheries Directorate responsible for small-scale and industrial fishing. A new Directorate for the Assessment and Management of Inland and Maritime Resources and a new Directorate of Quality and Fish Processing Industries were created. In December 2014, responsibility

¹²² USD 2.62 million.

¹²³ According to the Fisheries Committee for the West Central Gulf of Guinea, 20% of the tuna caught in the Atlantic Ocean in 2017 came from Gabonese waters. Viewed at: <https://fcwc-fish.org/uncategorized/le-gabon-renforce-le-controle-de-la-peche-au-thon>.

¹²⁴ FAO (2017).

for fisheries health was transferred to AGASA (by Decision No. 00086/MAEPSA/SG/DCAJ of 19 December 2014 on the powers of the Gabonese Food Safety Agency with regard to the safety of fishery and aquaculture products). Following the reform, the DGPA's activities focus on policy and management issues and on the enforcement of laws and regulations.

4.64. The Fisheries Partnership Agreement with the European Union is the only bilateral agreement in force. It was signed on 4 June 2007 for an initial period of six years, with tacit renewal; a protocol on the implementation of the Agreement for the years 2013-16 was adopted. The protocol allowed up to 27 freezer tuna seiners and eight pole-and-line vessels to fish in Gabonese waters, subject to a fishing licence issued by the Gabonese authorities¹²⁵ against payment. The financial contribution was EUR 1,350,000 a year, of which EUR 900,000 was earmarked for the Gabonese State budget and EUR 450,000 went to support fisheries policy in Gabon. This payment was for annual catches of up to 20,000 tonnes. Under the protocol, shipowners were charged a national fee per seiner or pole-and-line vessel of EUR 13,750 per year and a flat fee of EUR 65 per tonne fished.¹²⁶ By 2016, 22 deep-sea fishing licences had been issued to four EU-registered shipping lines under the Agreement. Negotiations on a new protocol began in 2016 and were not concluded until 2021; the financial contribution amounts to EUR 2,600,000 per year, and the new protocol covers the years 2021-26. The agreement will allow a maximum of 27 tuna seiners, six pole-and-line tuna vessels and possibly four deep-water crustacean trawlers to operate in Gabonese waters. The maximum annual catch is set at 32,000 tonnes.

4.65. The Blue Gabon component of the Green Gabon pillar of the PSGE focuses on protecting Gabon's marine fauna, with 26% of the EEZ having been classified as a marine protected area (nine marine parks and 11 aquatic reserves). Among other legislative measures to promote sustainable development, industrial fishing is banned in all the marine parks and some of the aquatic reserves (four out of 11).

4.66. 4.66. The country has a satellite system to monitor the activities of fishing vessels. Since 2021, beacons have been compulsory on small-scale maritime fishing vessels so that their activities can also be tracked by satellite. The beacons are being introduced gradually to cover the entire small-scale maritime fleet. The authorities in the subsector also rely on the collaboration of institutions with control tools (Navy, National Gendarmerie, Army Light Aviation, National Parks Agency). More recently, Gabon has established a partnership with NGOs to combat illegal, unreported and unregulated fishing. Vessels from these organizations enable it to conduct checks on the high seas (Operation Albacore with the NGO Sea Shepherd Conservation Society since 2016).

4.67. In September 2021, the Ministry of Fisheries suspended prawn fishing indefinitely. A scientific study is currently being conducted by the IRAF hydrobiological laboratory to determine how this fishery can resume.

4.68. Although fishing vessels are subject to customs duties of 10% and are exempt from VAT (Table 3.1), the renewal of industrial fishing equipment and the motorization of dugout canoes are not taking place, with the number of industrial fishing vessels having fallen significantly since 2000.

4.1.5 Forestry

4.69. Logging remains a key subsector of Gabonese agriculture. In 2018, it was the largest private-sector employer, with 7.1% of the workforce (around 13,800 direct and indirect jobs), and the third-largest source of export earnings. More than 400 wood species have been identified in Gabonese forests but only a small number, including okoumé and ozigo, are used for timber production in Gabon.

4.70. Logging is carried out in the permanent area of the State through forestry concessions under sustainable development (CFADs) and associated forestry permits (PFAs). The State's permanent forest area covers about 14 million hectares, of which 12,739,939 hectares were allocated to nine CFADs, 259,883 hectares to 51 community forests and almost 2 million hectares to PFAs.

¹²⁵ Protocol to the Fisheries Partnership Agreement between the European Union and the Gabonese Republic.

¹²⁶ The flat fee was set at EUR 55 per tonne fished during the first year in which the protocol was in force.

4.71. Forestry production was around 2.1 million m³ in 2018, up 60% from the volume of rough wood in 2016. Despite a strong desire for greater diversification of logged species, okoumé still accounts for 58% of domestic production. Gabon has imposed a log export ban since 2010 in order to encourage local processing (Section 4.4).

4.72. Forestry is governed by Law No. 016/2001 of 31 December 2001 establishing the Forestry Code of Gabon, whose implementation falls under the responsibility of the Ministry of Water Resources and Forests. The Code aims to achieve the sustainable management of water resources and forests, fauna and flora. Gabon is a party to the Treaty on the Conservation and Sustainable Management of Forest Ecosystems in Central Africa.

4.73. Under the Forestry Code, there are three types of industrial logging permit, two of which are strictly reserved for Gabonese nationals: the mutual agreement permit, with an annual logging limit of 50 trees, and the PFA, which covers a maximum area of 15,000 hectares. The third type of permit, the CFAD, is granted for large areas of forest (50,000 to 200,000 hectares), generally logged by foreign enterprises. The CFAD involves obligations in respect of forest management and local processing.

4.74. Taking into account the State's export ban on rough wood and the amended Budget Law of 2020, the felling tax is levied at the customs cordon in the form of an export tax at varying rates depending on the level of processing of wood products. The export of primary wood products is subject to a tax rate of 7.5% of the f.o.b. value, secondary wood products are subject to a 3% tax, while tertiary products are exempt from tax. In addition to export duties on processed wood products, the holders of logging permits other than the mutual agreement permit are subject to an area tax of: CFAF 600/ha for CFADs, CFAF 300/ha for certified CFADs and CFAF 800/ha for managed concessions and unused PFAs.

4.75. The objective of the Green Gabon Operational Plan was to increase wood production without extending logging areas. Since the introduction of the local log processing policy in 2010 and the installation of timber processing units, wood species other than okoumé are currently being logged. Species such as pao rosa, ayélé, ozigo and andoung are used in the manufacture of quality plywood, allowing Gabon to be in the top five quality plywood producers.

4.76. Measures were adopted during the period under review to ensure the sustainable management of Gabonese forests. Decree No. 099/PR/MFE of 19 March 2018 banned the felling of kévazingo and classified it as non-exploitable to ensure biodiversity conservation and combat illegal logging. Order No. 937/MEFEDD/SG/DGFAP of 11 July 2018 provided for the development of a wildlife protection plan and imposed an obligation on all timber harvesters to submit an annual report on protection activities. In addition, a wildlife protection certificate of conformity is necessary to operate any forestry concession.

4.77. Stakeholders in the forestry subsector have also benefited from the assistance of international partners, in particular support and dialogue regarding the industrialization of the subsector and help in strengthening capacities to monitor and control the sustainable exploitation of Gabonese forests.¹²⁷ Combating illegal logging is a recurring issue despite the implementation of forest management plans.

4.2 Mining, energy and water

4.2.1 Mining products

4.78. Gabon remains the world's second-largest producer of high-grade manganese ore after South Africa, notably thanks to the Moanda deposit, where the average manganese content is 46%. The mine in Moanda is operated by the Ogooué Mining Company, which is 63.7% owned by the French Eramet group and 28.45% owned by the Gabonese State. Apart from this deposit, two other companies are active in manganese operations: Nouvelle Gabon Mining (NGM), which is backed by Indian capital¹²⁸ and operates two deposits (Biniomi in Franceville and Lebaye in Okondja), and the Chinese Hangzhou Industrial and Commercial Mining Company, which operates a deposit in Ndjolé.

¹²⁷ Both projects were supported by the French Development Agency.

¹²⁸ SEM holds a 10% stake in NGM, which came into being as a result of the purchase of four BHP Billiton operating permits.

In January 2020, NGM became the first company to sign an exploitation and production-sharing contract (CEPP) under the new Mining Code for a manganese deposit in Okondja.

4.79. Gabon exports its manganese in the form of raw ore, silico manganese and electrolytic metal manganese, an essential input for steel production. However, infrastructure issues such as frequent train derailments cause delays in the transport of ore to ports. Manganese exports are subject to an export tax of 3.5% of their reference price.¹²⁹

4.80. The Gabonese Mining Code was revised twice during the review period.¹³⁰ The most recent revision was carried out through the enactment of Law No. 037/2018 of 11 June 2019, which fully replaced the previous law.

4.81. The new Mining Code gives flexibility to ensure the effective participation of the State in mining operators through production-sharing. The Equatorial Mining Company (SEM), a Gabonese public company, is responsible for marketing the State's production shares. The proportional mining royalty (RMP) must be paid in cash and becomes a progressive tax of up to 10%, instead of 5% under the previous Code. For investors, the Code provides a corporate tax reduction from 35% to 30% of profits and limits international export duties to 1%, compared to 3% previously.

4.82. According to the Mining Code, all resources contained in the soil and subsoil are the property of the State. Administered by the Ministry responsible for mining, the Mining Code governs the prospecting, exploration, exploitation, processing, transportation and marketing of viable mineral substances contained in the soil or subsoil (with the exception of liquid and gaseous hydrocarbons and groundwater). The new Mining Code distinguishes between three regimes: the Small-Scale Mining Activities Regime, the Quarrying Regime and the Mining Regime.

4.83. Substances subject to concession, in other words, those falling under the general mining regime, are eligible for an authorization to prospect in a given area, granted for a non-renewable period of one year against payment of CFAF 500,000. In addition, the exploration permit, granted for a period of three years at CFAF 1 million, is renewable twice (at a cost of CFAF 2.5 million for the first renewal and CFAF 3 million for the second). The exploitation permit may be granted to holders of exploration permits for a period of five years (CFAF 7.5 million), 10 years (CFAF 15 million) or 20 years (CFAF 30 million), renewable as many times as necessary for periods of three years (CFAF 15 million), five years (CFAF 30 million) or 10 years (CFAF 60 million). In 2018, a total of 48 exploitation licences were granted to 31 companies of different nationalities, together with nine exploration licences for mineral substances subject to concession.

4.84. These mining titles give the holders the right to dispose freely of the minerals extracted. Each mining title is accompanied by a mining agreement concluded with the State that lays down the rights and obligations of the parties¹³¹ and establishes the RMP rate applied to the taxable value of the substance mined. These rights include, in particular, fiscal and customs measures such as: exemption from corporation tax and personal income tax, and from the flat-rate minimum tax, for the period of the agreement (initial period and renewal); reimbursement of VAT invoiced by local suppliers of goods and services; advances by the State for work performed or information compiled beforehand on the company's behalf; and temporary admission of a list of imported supplies, materials, products, machinery, equipment and tools, exclusively intended for and actually allocated to prospecting.

4.85. In Gabon, the export of mining products is free for enterprises holding an exploitation permit or a concession for the mining product concerned. In other cases, an export authorization is issued by the Ministry. The export of precious substances also requires a certificate of origin issued at a cost of CFAF 50,000 for diamonds and CFAF 25,000 for other substances, in addition to endorsement by the customs authorities.

4.86. Gabon also has large reserves of iron that have yet to be exploited, together with phosphate and other mineral deposits (including diamonds, lead, zinc and titanium). The exploitation of other minerals had ceased, including uranium exploited by the French company Areva until 1999, and gold

¹²⁹ The export tax on gold ranges from 1% to 3% depending on the content of the ore; this value is determined according to the agreement between the mining operator and the State.

¹³⁰ The first revision was enacted by Law No. 017/2014 of 30 January 2015.

¹³¹ Article 35 of Law No. 5/2000 of 12 October 2000.

from the Bakoudou mine by the Moroccan company Managem until 2017. The first partnership contract under the new Mining Code concerns gold mining. It was signed with the Chinese company Jilin Mining Resources in October 2019 but covers only two small operations.

4.87. According to Article 5 of Order No. 0016/MPMEAC/MEEDD of 7 August 2013 regulating the marketing and small-scale and industrial exploitation of ferrous and non-ferrous scrap in the Gabonese Republic, ferrous and non-ferrous scrap may be sold for export and exported only by duly authorized companies after meeting the needs of industry and local artisans using this resource as a raw material.

4.88. In September 2021, Gabon was readmitted to the Extractive Industries Transparency Initiative (EITI).

4.2.2 Petroleum products and natural gas

4.89. Oil has been the largest source of Gabonese exports since 1957 and accounts for almost two thirds (65.1%) of the total value of exports. After a considerable drop in oil revenue between 2014 and 2016 and the closure of several wells, crude oil exports exceeded USD 2.4 billion in 2018 (Table 4.4). This crisis was followed by mergers between the major operators in the oil industry. Perenco bought five exploited fields and holdings in exploration blocks from Total Gabon for USD 350 million in May 2017. In the same year, Assala Energy purchased all of Shell Gabon's assets (five exploited fields, holdings in four non-exploited fields and one onshore pipeline network) for USD 620 million.

Table 4.4 Exports and imports of petroleum products, 2015-21

(USD million)

	2015	2016	2017	2018	2019	2020	2021
Exports of crude oil	2,512.4	1,652.2	1,985.4	2,434.8	2,357.5	2,126.7	2,185.8
Exports of petroleum by-products	103.9	90.5	112.1	120.3	121.5	118.1	149
Imports of petroleum by-products	..	..	..	..	123.1	81.9	51.9

.. Not available.

Source: National authorities.

4.90. Total Gabon (85,000 barrels/day) and Shell (50,000 barrels/day) are the main producers, with more than half of total production in 2018. Perenco is third with 47,000 barrels/day. Next are Marathon Oil, which produces 26,000 barrels/day, Vaalco with 15,000 barrels/day and Addax, which started production in 2004, with 6,000 barrels/day.

4.91. In 2018, Gabon invited tenders for 37 blocks in its sedimentary basin, some of which are currently granted through a private agreement. In 2018 and 2019, the State's revenues from oil activities amounted to CFAF 987.8 billion and CFAF 1,085 billion, respectively.

4.92. The regulatory framework for the oil industry has been revised twice since the previous review. It was first revised by Law No. 011/2014 of 28 August 2014, but since no oil contracts could be signed, another revision was required. The new Hydrocarbon Code was established by Law No. 002/2019 of 16 July 2019. However, not all of its implementing texts have been adopted yet. The Code governs exploration and exploitation activities relating to liquid or gaseous hydrocarbons contained in the soil or subsoil, including in the EEZ; these resources are the property of the State. This regime is administered, within the Ministry of Oil, Gas, Hydrocarbons and Mines, by the Directorate-General of Hydrocarbons. Apart from service and technical evaluation contracts, the new Code recognizes three types of hydrocarbon contracts: exploration and production-sharing contracts, CEPPs and exploitation agreements, with the last being reserved almost exclusively for the national operator and indigenous enterprises.¹³² Exploration and production-sharing contracts provide a right of preference to the beneficiary, in the event of marketable discoveries, for the negotiation of a CEPP.

¹³² The new Hydrocarbon Code also provides for the possibility of concluding exploitation agreements for marginal or mature deposits.

4.93. Exploration or exploitation and sharing contracts give rise to the issuance of two types of exclusive authorization: development and production, and exploitation, each for a total period of between 10 and 20 years.

4.94. Oil companies operating in Gabon have an obligation to sell part of their production to the national operator in order to supply the local market. In the case of crude, a 15% reduction in the official sale price is applied. Oil companies may export the remainder, and the official transfer price is set by the National Pricing Commission, which includes representatives of the producing companies and the competent authorities. The State may transfer the management of its shareholdings to the national operator, currently the Société nationale des hydrocarbures du Gabon, commonly known as the Gabon Oil Company (GOC).

4.95. The 2019 Code reduces the State's share in CEPPs and its equity stake. For CEPPs, the State's share in oil exploitation is now set at no more than 45% for the conventional area and 40% for offshore.¹³³ For gaseous hydrocarbons, the share is increased to 25% for the conventional area and 20% for deep offshore areas.¹³⁴ The company is exempt from corporation tax, set at 35% of profit after delivery to the State of its share of production. In CEPPs, the State's equity stake may no longer exceed 10%, compared to 20% under Law No. 011/2014.

4.96. The Code reduces the RMP to between 7% and 15% for liquid hydrocarbons in conventional areas and between 5% and 12% for offshore. With regard to the RMP on gas, the rates range from 5% to 10% in conventional areas and 2% to 8% for offshore. Oil companies are also required to pay the specific area royalty (in CFAF per hectare) for an exploration or exploitation area. The royalty varies according to whether the hydrocarbons in question are liquid or gaseous.

4.97. The activities of oil companies are eligible for the zero-rate VAT regime, which also applies to such companies' purchases of imported goods and services, together with those purchased on the local market from authorized suppliers.¹³⁵ Law No. 002/2019 improves the recovery of petroleum costs for businesses and sets limits above these recovery rates of between 70% and 90%, depending on the hydrocarbon and the development area. Registration for the signing of a hydrocarbon contract and contractual amendments are subject to the payment of a negotiable bonus and determined according to the development area. In addition, the company is subject to parafiscal levies, including the payment of training costs, contributions to the Hydrocarbons Support Fund and the Capital Development Fund, Provision for Diversified Investments and Provision for Investment in Hydrocarbons. Companies operating under an exploitation agreement must also pay the tax on oil.

4.98. Several establishment agreements, exploitation and production-sharing contracts and production contracts are still valid in Gabon under the previous regime. Currently, there are four establishment agreements in force for oil companies (Total Gabon, Shell Gabon and Perenco); 23 companies have a CEPP in the exploration phase and seven companies (CNR, Total Gabon, Shell Gabon, Vaalco, Marathon, Addax and Maurel & Prom) have, between them, 22 contracts in the production phase. Nine contracts for the exploration and exploitation of oil and gas have been signed since the enactment of the new Code.

4.99. In September 2021, Gabon was readmitted to the EITI.

4.100. Apart from oil exploitation, the Gabonese State is present in downstream activities of the sector through holdings in companies engaged in the refining, importation, distribution and storage of petroleum products. In addition, the Gabonese State supports the subsector by providing incentives (Section 3.3.1) to the Gabonese Refining Company (SOGARA) for oil refining.

4.101. SOGARA has a refinery in Port-Gentil and holds a monopoly on the domestic refined petroleum product supply market. It exports its surpluses, including atmospheric residue, worth USD 216 million in 2018. In June 2019, the State's shares (25% of the total, as indicated in

¹³³ The 2014 Code provided for 55% and 50% shares.

¹³⁴ Once the hydrocarbon levy has been collected to cover petroleum costs, the remaining production is shared between the contractor and the State under production-sharing. The State's share is determined by choosing one of four methods (cumulative total production available, average daily production, R factor or internal profitability rate). In no case may the rate be lower than the values described previously.

¹³⁵ The list of suppliers and subcontractors is drawn up jointly by the Hydrocarbon Administration and the Tax Administration.

Table 3.6) in SOGARA were transferred to GOC, which entrusted the import and distribution of petroleum products to its subsidiary Gabon Oil Marketing (GOM), established in 2016. As a result, the monopoly on the supply of the domestic market was transferred to GOM. To address the deficit in the local market, GOM imports products. As a result of production stoppages experienced by SOGARA, imports of petroleum products exceeded 400,000 tonnes in 2018 (over 57% of domestic sales); the value of these imports amounted to almost USD 200 million (Table 4.4). Petroleum products imported for downstream activities are subject to customs duty at 10% and VAT at 18%.

4.102. Through the distribution activities of GOM, the national operator GOC engaged in distribution through the opening of three service stations under the Gab'Oil brand and the transfer of two PetroGabon stations in debt repayment. The regulatory texts governing downstream activities under the new Hydrocarbon Code have not yet been published.

4.103. Transfer prices of refined products to domestic distributors are established in accordance with Decree No. 0274/PR/MPH of 21 May 2015 and Order No. 003/MDDEPIP/MHP of 29 January 2016. The most recent price increase dates from November 2019. The approved distributors are Total Marketing Gabon, Ola Energy, ENGEN, Gab'Oil and PetroGabon.

4.104. For the storage of petroleum products, the Gabonese Petroleum Products Storage Company (SGEPP) is a leading actor because it manages strategic stocks. In total, Gabon has five oil depots: OILYBIA (Port-Gentil), SGEPP (Owendo), OILYBIA (Ndjolé), TOTAL (Lambaréné) and SGEPP (Moanda). Products are transported from the refinery to the depots by pipeline between SOGARA and the OILYBIA depot (both of which are in Port-Gentil), tanker between SOGARA and the SGEPP depot in Owendo, barge between OILYBIA Port-Gentil and OILYBIA Ndjolé, barge between SOGARA and the TOTAL depot in Lambaréné, and rail between the SGEPP Owendo and SGEPP Moanda depots. Delivery of products to stations for sale to end users is generally by road tanker.

4.3 Electricity and water

4.105. The Gabon Energy and Water Company (SEEG) is the main distributor of electricity and water in Gabon. The number of customers has increased considerably, from 229,665 in 2010 to 376,403 in 2021. The SEEG's net electricity supply (including purchases) amounted to 2.331 billion kilowatt hours, of which purchases, mainly in Owendo and Port-Gentil, accounted for 22% of total production. About 42% of the SEEG's electricity is hydroelectric. Outside of the SEEG, many forestry, mining and industrial enterprises generate their own electricity and supply rural communities.

4.106. In 2021, the number of SEEG water customers was 175,421 in 47 served localities. This was also significantly more customers than in 2010 (137,238). The SEEG's water production amounted to 116.5 million m³ in 2021. According to the AfDB, the supply of drinking water in Libreville reached only 55% of the population. The Libreville Integrated Drinking Water Supply and Sanitation Sub-Programme, in partnership with the AfDB, aims to increase the rate of access to drinking water for the Libreville population from 55% to 90%.

4.107. Until February 2018, the SEEG, a partnership between the Gabonese State (49%) and Veolia Africa (51%), enjoyed a concession to distribute and transport drinking water and electricity, which gave it a *de facto* monopoly in its concession areas (Libreville, Port-Gentil, Franceville and other urban centres in Gabon).¹³⁶ On 16 February 2018, the Gabonese State terminated the SEEG concession on grounds of public interest and requisitioned its facilities and equipment to ensure continuity of the public service.¹³⁷ This requisition, originally planned for one year, led to arbitration proceedings before the International Centre for Settlement of Investment Disputes. An amicable arrangement was found in February 2019. This arrangement resulted in the transfer of Veolia Africa shares to the Public Service Corporation for Drinking Water, Electricity and Sanitation. Through this arrangement, the SEEG became a public company again, some 20 years after its privatization.

4.108. The Drinking Water and Electricity Sector Regulatory Agency has been responsible for regulating the activities of the water and electricity sector since its creation by Ordinance No. 019/PR of 25 February 2010. Among other duties, it ensures compliance with the provisions of laws and regulations governing drinking water and electricity, allocates concessions in the water and

¹³⁶ The concession agreement had just been renewed a few months before for a period of five years.

¹³⁷ Order No. 001/MEE/MEPPDD/MISCDDL of 16 February 2018.

electricity sector and monitors their execution, implements frameworks for consultation between users and operators, and approves tariffs taking into account the economic interests of stakeholders.

4.109. The National Water and Electricity Council (CNEE) finances rural electrification projects and water supply systems for rural localities, public lighting and public standpipes. The CNEE's resources come from state budget allocations, the Special Water Fund created by Law No. 9/93 of 7 April 1993, the Special Electricity Fund established by Law No. 10/93 of 7 April 1993, development assistance subsidies, and grants and legacies.

4.110. An in-depth reform of the legal framework for the sector was adopted through the enactment of Law No. 024/2016 establishing the legal regime for the production, transport and distribution of electricity and drinking water in Gabon. The reform aimed to further open up the sector to improve its attractiveness to foreign investors and create increased competition among actors in the sector. The reform involved the expansion of the state monopoly to include marketing and international trade, and set new state delegation modalities other than concession. The new framework allows the independent production of drinking water, establishes rules for the production, marketing, import and export of water for human consumption and establishes a levy for the collection of water resources for the production of water and electricity.

4.111. The sale prices of water and low-voltage electricity are uniform for all SEEG users. Low-voltage single-phase electricity tariffs increase proportionately to the subscribed power, whereas for three-phase electricity, a fixed premium and a differentiated time-of-use tariff are added. Sale prices of electricity and water are established quarterly by the SEEG and are approved by the State. They are set according to a formula that takes into account three distinct factors (electricity, water, and connections and miscellaneous charges). The price structure also includes a special contribution (CFAF 5.93/kWh for electricity and CFAF 26.13/m³ for drinking water). The 10% VAT rate applies to electricity and water consumption.

4.112. As at 31 December 2020, the water tariff was CFAF 470.97 per m³ (all taxes included). The price of electricity is CFAF 122.9 per kilowatt hour for low voltage.

4.113. A differential tariff, known as the social tariff, is reserved for persons with modest incomes. For water needs below 15 m³ per month and electricity below 2 kilowatt hours per month, the Gabonese State covers the costs of these services.¹³⁸

4.114. Gabon's hydroelectric potential is estimated at 11,000 megawatts, and many dam projects are at various stages of study, financing or execution. The Grand Poubara dam near Franceville entered into production in September 2013, but most of its production is absorbed by the Moanda metallurgical complex. The Gabonese Strategic Investment Fund (FGIS), established by Decree No. 005/PR, is involved in public-private partnership infrastructure development through the Gabon Power Company (GPC), an energy sector investment company created in 2015. The FGIS and Eranove signed a concession agreement with the Gabonese State on 26 October 2016 for the construction of a 15 MW hydroelectric power station with annual output of 90 GWh in so-called "Dibwangui", located 25 km from the town of Lébamba in the province of Ngounié.

4.115. In January 2019, the AfDB and the GPC-Eranove consortium signed a letter of intent to finance the construction of the Ngoulmendjim and Dibwangui power stations in the amount of EUR 160 million.¹³⁹ The AfDB should also support the Booué and Tsengue-Leledi power station projects in eastern Gabon; these projects are driven by Gabon and the Economic Community of Central African States. The construction of the Kinguéle Aval hydroelectric power station in the province of Estuaire started in 2020 under a public-private partnership with French investment company Meridiam. As a result of these projects, Gabon could become a supplying country of electricity in the subregion.

¹³⁸ For users connected solely to the electricity grid, electricity consumption up to 240 kilowatt hours per month is covered by the social tariff.

¹³⁹ A BOOT (Build, Own, Operate, Transfer) contract is envisaged for the construction and operation of these power stations. The total combined production potential of the two plants is estimated at 88 megawatts.

4.4 Manufacturing

4.116. The manufacturing sector has not changed significantly since the last Review. Although a national industrialization strategy was approved in 2013 to implement the Industrial Gabon pillar, few concrete results can be attributed to this initiative. Apart from the timber industry, the sector continues to be dominated by monopolies and state-owned enterprises. A summit meeting on industry has not yet been organized, and the creation of a competitiveness observatory is still awaited in view of the development of the national industrialization strategy.

4.117. The manufacturing sector contributed only 7.5% to GDP during 2012-19 (Table 1.1). Essentially, it includes some agrifood units, refining, wood processing, cement and sand production, aluminium plate manufacturing, and miscellaneous chemical products.

4.118. The private-law company Sucrerie africaine du Gabon (SUCAF-Gabon) remains the sole producer and seller of sugar in the Gabonese market. In 2022, SUCAF-Gabon produced 26,000 tonnes of sugar, a slight increase on the 24,300 tonnes per year that it had averaged since 2014. SUCAF produces only for the local market but its offering is not sufficient to meet demand, and it imports some 10,000 tonnes of unprocessed sugar per year of a value equivalent to USD 2.7 million in 2018.¹⁴⁰ The authorities consider that the sugar production and import monopoly granted to SUCAF has enabled, among other things, the price per kilogram of sugar to be stabilized at CFAF 780 since 2012. The CET rate is 30% on sugar imports, and sugar sales are subject to a reduced VAT rate of 10%. In recent years, Morocco has become the main supplier.

4.119. The beverage market is supplied by two companies from the same group. Each of them consequently holds a *de facto* monopoly in its industry. This is the case, in particular, for the Gabon Beverages Company (SOBRAGA), which produces soft drinks and beers for the local market. Mineral water is also produced, under a *de facto* monopoly, by the Léconi Beverages Company (SOBOLECO). Mineral water, like carbonated and alcoholic beverages, is subject, at importation, to customs duty at 30%, VAT at 18%, instead of 10% for local products, and excise duty at 32% (Section 3.1.2.3).

4.120. Société meunière et avicole du Gabon (SMAG) is the main actor in its subsector and supplies the local market with flour (66,500 tonnes in 2018), livestock feed (26,500 tonnes), milled grain products other than flour (17,900 tonnes) and eggs (44.5 million units). The Gabon Agro-Industrial Complex is a new local player in the wheat flour market and started operations in 2016. All wheat used in the production of flour is imported; these imports are subject to customs duty at 5% and amounted to USD 30.1 million in 2018. Gabon is seeking to reduce this dependence by promoting local cassava and plantain flours. A 20% surcharge is applied to imported wheat flour (Section 3.1.2.2). Despite the surcharge, wheat flour imports remained high throughout the period under review; in 2018, their value was USD 45,400.

4.121. In order to promote the local timber industry, including processing beyond the first stage, Gabon banned log exports in 2010. However, this objective has only partially been achieved.

4.122. French investment has fallen in recent years, including on account of the withdrawal of the Rougier group. Chinese and Indian investors have emerged. The Gabonese State retains a stake in the Gabon National Timber Company. Wood processing units have largely benefited from the creation of the Nkok Special Economic Zone (SEZ) 27 kilometres from Libreville, where more than 80 units were installed in 2022.¹⁴¹

4.123. Activities in the SEZ are dominated by primary processing (sawing and peeling), including the production of beams, laths and planks. Sawdust, with production of 592,253 m³ in 2018, accounts for 59% of domestic timber industry production, and the associated turnover (CFAF 229 billion) represents 61% of total domestic production. The rotary cutting industry produces mainly okoumé log veneers and accounts for 37% of domestic production. Although the volume of production increased by 37% and the volume of exports by 29% since 2016, the turnover of timber industries increased by only 2.4% during 2016-18.

¹⁴⁰ The value of these imports varied significantly during the period under review, with a peak of USD 7.7 million in 2013 and a trough of USD 4.2 million in 2015.

¹⁴¹ Companies located in the SEZ may sell up to 25% of their production on the local market, subject to customs duties.

4.124. Timber industry exports exceeded USD 470 million in 2018 and have increased significantly (+45%) compared to 2012. Timber exports are highly concentrated in few destinations: China receives more than half of exports (51.2%), followed by France (11.2%) and Belgium (9.9%).

4.125. Order No. 132/MFEPRN/SG/DGICBVPF of 11 June 2014 established maximum dimensions for various processed products authorized for export. Order No. 0233/MFEPRN/SG/DGICBVPF of 2 March 2015 amended the dimensions of certain products authorized for export. In addition, Order No. 133/MFEPRN/CAB of 11 June 2014 established a special authorization for the export of processed *kévazingo* products. Following a short precautionary suspension of *kévazingo* exploitation in November 2015¹⁴², Decree No. 350/PR/MPERNFM of 7 June 2016 makes tertiary processing of *kévazingo* products and secondary processing of *ozigo* for export purposes compulsory.

4.126. Specific taxes have been levied on timber exports at different levels of processing since January 2012 (Section 3.2.2). Since 2008, Gabon has granted a corporate tax credit, equivalent to 50% of the customs duties paid, to enterprises that export plywood to the European Union. A wood traceability project supported by a US NGO was carried out in the Nkok SEZ in 2019.

4.127. The construction material industry is characterized by the subpar performance of the two main products: cement and sand. Cement production has continuously increased, supported by higher clinker imports year on year following the closure of the Ntoun plant in 2014. Clinker imports almost quadrupled (+278%) during 2012-18, reaching USD 20.5 million, while Portland cement imports decreased by 94% to USD 1.5 million in 2018. Gabon applied a temporary import ban on cement for two years, by order of the Prime Minister of 19 July 2017. On import, there is a customs duty of 10% on clinker and 20% on cement. VAT on these products (whether imported or local) is at the reduced rate of 10%. As for sand, its volume of production in 2018 reached only 10% of the 2014 level.

4.128. In the manufacturing sector, the State provides tax and customs support for the creation of new manufacturing enterprises and for Gabonese SMEs/SMIs under the National Investment Charter.

4.129. The simple average of the applied MFN tariff rates (CEMAC CET) in the manufacturing sector (ISIC definition) is 17.9%, with a large number of manufactured products being subject to the maximum rate of 30%. Manufactured goods are also subject to other duties and taxes, including domestic ones.

4.5 Services

4.5.1 Telecommunications services

4.130. Table 4.5 shows the main telecommunications indicators for Gabon for 2021, while Table 4.6 lists the average prices of the different types of services in 2021.

Table 4.5 Key telecommunications indicators, June 2021

Indicators	Data
Fixed line (per 100 inhabitants)	3.2
Mobile subscriptions (per 100 inhabitants)	173.2
Broadband network (per 100 inhabitants)	116.0
Individual Internet users (% of the population)	56.6
International bandwidth per Internet user (kbit/s)	21.46
Fixed Internet subscriptions (per 100 inhabitants)	
• From 256 kbits/s to 2Mbits/s	0.08
• From 2 to 10 Mbits/s	11.05
• Above or equal to 10 Mbits/s	88.70

Note: The value used for the population is that of the 2013 Census, i.e. 1,811,068 inhabitants.

Source: Regulatory Authority for Electronic Communications and Postal Services (ARCEP Gabon).

¹⁴² Order No. 347/MFEPRN/CAB of 24 November 2015.

Table 4.6 Average prices of different telecommunications services, 2021

Type of service	Price (percentage of gross national income per capita)
Fixed broadband basket as a % of GNI p.c.	8%
Mobile cellular basket as a % of GNI p.c.	4.1%
Mobile data and voice basket (high consumption) as a % of GNI p.c.	4%
Mobile data and voice basket (low consumption) as a % of GNI p.c.	3.2%
Mobile broadband basket as a % of GNI p.c.	2.2%

Source: ITU Digital Development Dashboard.

4.131. Two companies compete in the mobile communications market: the former monopoly Moov/Africa Gabon Telecom and Airtel Gabon. Their market shares in the first quarter of 2022 were 51.38% and 48.62%, respectively. GSM coverage is high (98%) and the mobile distribution rate is 131%. Moov Africa Gabon Telecom and Airtel have each launched an LTE network. In the case of Airtel, this network should theoretically allow for speeds of up to 300 megabits.

4.132. In fixed services, the market was opened in 2005, but Gabon Telecom remains *de facto* the only operator. Gabon Telecom was partially privatized with the sale of 51% of its shares to Maroc Telecom in 2006. This capital situation has not changed since then.

4.133. For the Internet, mobile operators compete with several dedicated providers (ISPs) specialized in fixed Internet access. Fixed-line penetration and fixed Internet access remain low. Under the Central African Backbone project funded by the World Bank, a Chinese firm built a 1,000 km fibre optic network extending towards the south-east and Congo. Gabon has access to two submarine cables: SAT-3 since 2002 and ACE since 2012. A submarine fibre optic cable also connects the capital Libreville to Port-Gentil, the country's second largest city.

4.134. The Ministry of the Digital Economy, Communication, Culture and the Arts is responsible for formulating telecommunications policy. An independent regulator, the Regulatory Authority for Electronic Communications and Postal Services (ARCEP) was established in 2012.

4.135. All types of services individualized by the ITU classification have been fully liberalized since 2012.¹⁴³

4.136. The electronic communications sector is governed by Law No. 026/2018 of 22 October 2019 regulating electronic communications in the Gabonese Republic. The Law provides that electronic communications networks and services are subject to one of the following regimes:

- a licensing regime for telecommunications networks and services open to the public and for local telephone service, for telecommunications infrastructure, allocated exclusively to any public institution in the sector or to an operator acting by delegation of said public institution;
- a prior authorization or declaration regime for certain private networks and the provision of cryptology facilities;
- a full freedom of service regime, subject to technical inter-operability constraints, for services and networks not subject to licensing, authorization or declaration.

4.137. Operators of networks open to the public are required to have their technical and interconnection tariff offers approved by the regulator prior to their publication. These operators are required to accept, under objective, transparent and non-discriminatory conditions, interconnection requests from other operators of networks open to the public. The regulator may, on its own initiative or at the request of one of the parties, impose the amendment of the interconnection agreement. The regulator may also impose immediate interconnection pending the conclusion of an

¹⁴³ The full list of such services is as follows: data, fixed broadband, global personal mobile satellite communications (fixed satellite services/mobile satellite services), international mobile telephony (3G and 4G), international gateways, Internet services, leased lines, wireless local loop, mobile and very-small-aperture terminals, paging, domestic fixed long distance lines, fixed satellite services, international fixed long distance lines, local fixed lines and digital subscriber lines, cable receiver modems, and cable and mobile satellite service television.

interconnection agreement, by reasoned decision and, where necessary, on pain of a financial penalty.

4.138. The pricing of interconnection services for operators is governed by Deliberation No. 0087/ARCEP/CR/2019 of 18 September 2019 on interconnection and access tariff ceilings for operators with significant influence on relevant markets in the Gabonese Republic for the period 1 January 2020 to 31 December 2023.

4.139. Operators of networks open to the public are required to give preference to the sharing of existing infrastructure prior to the deployment of new infrastructure. They must publish a technical and financial offer for infrastructure sharing. The request for infrastructure sharing cannot be refused if it does not create any disruption or other technical difficulty regarding the proper installation of the network and the proper operation of the service. Infrastructure sharing is the subject of an agreement between the operators concerned. The regulator may, on its own initiative or at the request of a third party, request the amendment of the infrastructure-sharing agreement, to ensure equal conditions of competition or interoperability of services. The regulator may impose infrastructure-sharing obligations for infrastructure, whether existing or in development, to meet competition or land planning objectives.

4.140. The regulator identifies operators with significant influence in the relevant markets, after analysing the competitive situation and its foreseeable development in these markets. Following the market analysis, the regulator may impose one or more obligations determined by regulation on any operator with significant influence on a relevant market. During the period under review, the regulator carried out this identification through Deliberation No. 0086/ARCEP/CR/2019 of 18 September 2019 determining the relevant markets and designating operators with significant influence on telecommunications markets in the Gabonese Republic for the period 1 January 2020 to 31 December 2023.

4.141. Law No. 026/2018 of 22 October 2019 also provides for the portability of mobile numbers, but such portability has not yet been implemented.

4.142. Law No. 02/2019 defines the universal service regime. This includes voice telephone services, residential fixed lines, mobile telephony, and Internet and directory access. It is financed by a fund to which operators contribute 2% of their net turnover. Its development has been divided into two phases. Phase 1 of the project consisted of the establishment of 18 radio stations (BTS) to serve 33 villages located on trunk roads inland (the Makokou-Okondja and Okondja-Aboumi roads). Phase 2 of the project will serve 200 villages. This phase is awaiting the designation of an operator by the Gabonese State.

4.5.2 Postal and express services

4.143. The regulatory framework for postal, courier and express activities in Gabon has not changed since the introduction of Law No. 06/2001 of 27 June 2001, which separated post from telecommunications. The Ministry of the Digital Economy, Communication and Postal Services is responsible for determining the general policy of the sector. The Regulatory Authority for Electronic Communications and Postal Services (ARCEP) is the sector's independent regulator.

4.144. The designated operator (historic operator) is La Poste S.A., a semi-public company with limited liability, in which the State holds all shares, which is separate from the historic telecommunications operator. Its main functions are to provide certain financial services, apply postal regulations, manage and operate the public universal postal service, postal banking and financial service, and certain mandatory services and public interest missions, establish and develop services for the collection and distribution of goods and merchandise, and acquire shares in the capital of companies operating in the postal sector.

4.145. Universal service is defined as the collection, sorting and delivery of postal items, and the continuous and regular supply of postal services of a consistent quality throughout the territory, at the most accessible prices to the public. The maximum weight is 1 kg for letters and 10 kg for packages.

4.146. There is no longer a reserved service as such. The sector is open to competition from other postal operators that are registered as limited liability companies under Gabonese law to provide services and operations under authorization. Operators must meet the statutory, technical and financial criteria for this type of operation and service. Authorization requests must be addressed to ARCEP, which has exclusive authority in this domain.

4.147. To date, eight authorizations or approvals have been issued to operators of free postal services, namely: AVS International, Courier Saint Georges, DHL International (Germany-United States), Fret Services Logistics, Saga Express (France), Silson International Express (Gabon, United States-UPS), Global Fret and Pako Agency Ltd (Gabon private).

4.148. The Board of Directors of La Poste S.A. is responsible for setting tariffs as a whole on the advice of the regulator and under the supervision of the relevant Ministry. It should be noted that the first price level for stamps was set below the cost price at CFAF 125 for social reasons.

4.149. La Poste S.A. is required to balance its budget. The activities of the La Poste are subject to a multi-year programme contract signed with the State for a period of five years. The contract lays down the qualitative and quantitative targets to be met by the company, as well as its projected income and expenditure. The contract also determines the terms and conditions of the State's contribution to covering the difference between income and expenditure. La Poste S.A. employees have civil servant status.

4.5.3 Transport services

4.5.3.1 Land transport services

4.5.3.1.1 Road transport services

4.150. The Gabonese road network covers 9,200 km, of which 1,630 km are paved (compared to 900 in 2009). Weather conditions make maintenance especially difficult. The largest part of the work being carried out on the Port-Gentil-Omboué road section (93 km including 9 km of bridges), which links Port-Gentil (the country's economic capital) to the national road network, is now complete. Work is starting on the so-called "Transgabonaise" motorway.

4.151. Urban transport is provided by public companies, some of which face severe financial difficulties despite increasing demand. These difficulties were exacerbated by the free public transport decreed during the COVID-19 pandemic.

4.152. Road freight transport as a profession is subject to approval issued by the Ministry responsible for transport. The sector remains largely composed of very small businesses with one or two trucks. Several foreign companies, including Bolloré Logistics, are present in the country with larger fleets. Cabotage is prohibited for trucks registered abroad.

4.5.3.1.2 Rail transport services

4.153. In 2017, the Gabonese railway network consisted of 810 km of tracks. 174 million passenger-kilometres and 2,058 million freight tonne-kilometres were recorded that same year. It only has one line, the "Transgabonais", linking Owendo and Libreville to Franceville and nearby manganese mines. This line is operating at a loss. It has been managed by Setrag, a subsidiary of French mining group Eramet, since 1999.

4.5.3.2 Maritime transport and port services

4.154. Ports are supervised by the Gabon Ports and Harbours Board (OPRAG), which is under the responsibility of the Ministry of Transport. Port infrastructure is property of the State.

4.155. Table 4.7 provides information on overall port traffic (bulk containers and specialized traffic in tonnes) in Gabon from 2016 to 2018. In 2017, container traffic increased to 146,500 twenty-foot equivalent units (TEU). More recent data is not publicly available.

Table 4.7 Port activity in Gabon, 2016-18

(Tonnes)

	2016	2017	2018	18/17
Vessel movements (number)	1,683	1,729	1,832	6.0%
Total volume of goods	9,497,684	10,338,784	11,572,956	11.9%
Timber	450,730	414,914	529,593	27.6%
Manganese	3,060,503	6,355,486	7,421,783	16.8%
Other goods	5,986,451	3,568,384	3,621,580	1.5%

Source: Port of Owendo, Port of Port-Gentil, Port Mole, and the cargo and mineral port of Olam/Owendo.

4.156. The management of Gabon Owendo's main port, with a new port terminal since 2017, has been entrusted since February 2020 and for 20 years to Arise Ports, whose reference shareholders are the Danish shipowner AP Moller Capital (43%), the Singaporean conglomerate Olam (31%) and the pan-African Africa Finance Corporation (26%). This distribution of shares is the result of repurchase operations, since the initial arrangement of 2017 allocated 40.5% of shares to Olam, 38.5% to the Deposit and Consignment Fund of Gabon, and 21% to the Africa Finance Corporation. The port was constructed in PPP by Olam without any public financial contribution. The terminal has a capacity of 250,000 containers and can accommodate vessels with a capacity of 6,000 TEU.

4.157. The concession obtained by the French group Bolloré in 2017 for a container terminal continues, and coexists with that of Arise. Its assets will be transferred to the Italian-Swiss Mediterranean Shipping Company (MSC) in connection with the takeover of the Bolloré group's African logistics activities by MSC.

4.158. Apart from its container activities, the port of Owendo is also the exit port for Gabon's main exports, i.e. manganese by bulk/ore carriers and wood by lumber carriers.

4.159. Gabon's second largest port, Port-Gentil, specializes more in the export of oil and wood. The management of the port has been entrusted to Gabon Port Management (GPM), a subsidiary of the Porteck Group, for a period of 25 years.

4.160. In 2020, Gabon had a national flag fleet of 41 vessels totalling 608,000 deadweight tonnes (DWT), which amounts to less than 0.03% of global tonnage. This fleet has neither container ships nor bulk carriers¹⁴⁴, and is mainly deployed on short-haul traffic. In 2020, Gabon had a foreign-flag vessel capacity of 73,000 DWT.

4.161. Gabon is party to the conventions of the International Maritime Organization (IMO) and the maritime conventions of the International Labour Organization (ILO). It is also party to the Abuja Memorandum of Understanding on Port State Control, which seeks to enforce the IMO's environmental and safety conventions.

4.162. Foreign vessels operating in Gabon, including oil service vessels, must obtain an "introduction" decision valid for one year, renewable only once. In order to continue working beyond this deadline, they must become "Gabonized", i.e. request Gabonese nationality and fly the Gabonese flag. This mostly concerns FPSO (floating production storage and offloading) vessels in the oil sector.

4.163. For the commercial ports in Libreville and Port-Gentil, the monopoly of port services is entrusted to GPM (Gabon Port Management, a subsidiary of the Porteck group) via a 25-year concession. The choice of port service providers is free in private ports.

4.5.3.3 Air transport services

4.164. The Ministry of Transport is responsible for defining air transport policy. It is assisted by the National Civil Aviation Agency (ANAC), a state-owned national establishment with technical and managerial autonomy, created by Law No. 005/2008 of 11 July 2008.

¹⁴⁴ UNCTAD Maritime Profiles. Viewed at: <https://unctadstat.unctad.org/CountryProfile/MaritimeProfile/en-GB/266/index.html>.

4.165. Gabon has three international airports (Libreville, Franceville and Port-Gentil) and 11 other public airports. Port-Gentil airport was opened to traffic in 2016. The opening of a new international airport in Libreville is planned for the near future. As in all CEMAC countries, the pan-African body ASECNA ensures air navigation security and also provides meteorology services.¹⁴⁵

4.166. In 2018, the management of Libreville Airport was entrusted to GSEZ (Gabon Special Economic Zone) for 30 years. GSEZ is a joint venture between the Gabonese State, the Singaporean group Olam and the pan-African Africa Finance Corporation, and has replaced the French group Egis, which had held the concession since 1988. GSEZ is also responsible for the construction of the new Libreville international airport. Franceville and Port-Gentil airports are managed jointly by the Gabonese State and ASECNA through a management contract signed on 5 February 2020 for a period of five years.

4.167. Ground handling services are provided in Libreville by Handling Partner Gabon (HPG), a subsidiary of the French group Europe Handling. However, the option to self-handle has been offered to Gabonese airlines. Mutual assistance may be authorized on a case-by-case basis. The call for tenders to select a private ground handling services provider for Port-Gentil and Franceville airports is ongoing.

4.168. Gabon is a signatory to the Yamoussoukro Decision governing air transport between African States (Common Report). Table 4.8 describes Gabon's bilateral air transport agreements with non-CEMAC countries according to the WTO's Quasar methodology.¹⁴⁶ No data are available on eight of the agreements listed in this table.

Table 4.8 Air transport agreements, 2023

Partner	Date	Entry into force	5th	7th	Cabotage	Coop.	Designation	Withholding	Tariffs	Capacity	Stat.	ALI
Angola	4 April 2013		N	N	N	N	S	..	..	..	N	..
Burkina Faso	17 July 1984		Y	N	N	N	M	SOEC	DA	PD	Y	10.0
Algeria	8 April 1973		Y	N	N	N	M	SOEC	DA	PD	Y	10.0
Democratic Republic of the Congo	28 May 1979		N	N	N	N	M	SOEC	n.a.	PD	Y	4.0
Republic of Korea	18 November 1982		N	N	N	N	S	SOEC	DA	PD	Y	0
Denmark	27 February 1967		Y	N	N	N	S	SOEC	DA	PD	Y	6.0
Burundi	10 December 1975		Y	N	N	N	S	SOEC	DA	PD	Y	6.0
Belgium	28 June 1974		Y	N	N	N	S	SOEC	DA	PD	Y	6.0
Benin	20 September 1985		N	N	N	N	S	SOEC	DA	PD	Y	0.0
Morocco	22 February 1977		Y	N	N	N	M	SOEC	DA	PD	Y	10.0
Netherlands	14 October 1969		Y	N	N	N	S	SOEC	DA	PD	Y	6.0
Spain	3 May 1976		Y	N	N	N	S	SOEC	DA	PD	Y	6.0
Switzerland	27 January 1972		N	N	N	N	S	SOEC	DA	OR	Y	2.0
United States	26 May 2004		Y	N	N	Y	M	SOEC	DD	FD	N	28.0
Portugal	31 August 1979		N	N	N	N	S	SOEC	DA	PD	Y	0
United Arab Emirates	25 August 2015		Y	Y	Y	..	..	..	..	..	..	..
France	..	..	..	..	..	..	..	..	..	..	..	..
Ethiopia	..	..	..	..	..	..	..	..	..	..	..	..
Rwanda	..	..	..	..	..	..	..	..	..	..	..	..
Togo	..	..	..	..	..	..	..	..	..	..	..	..
Equatorial Guinea	..	..	..	..	..	..	..	..	..	..	..	..
Côte d'Ivoire	..	..	..	..	..	..	..	..	..	..	..	..

¹⁴⁵ Agency for Aerial Navigation Safety in Africa and Madagascar (ASECNA).

¹⁴⁶ For more information on this methodology, see WTO document S/C/W/270/Add.1 of 30 November 2006.

Partner	Date	Entry into force	5th	7th	Cabotage	Coop.	Designation	Withholding	Tariffs	Capacity	Stat.	ALI
Türkiye
Mauritania

.. Not available.

n.a. Not applicable.

Note: "5th" = fifth freedom rights; "7th" = seventh freedom rights; "Cabotage" = domestic traffic; "Coop." = cooperation clauses; "Stat." = statistics; "ALI" = Air Liberalization Index.

"Y" = yes; "N" = no; "S" = single designation; "M" = multiple designation; "DA" = dual approval; "DD" = dual disapproval; "PD" = predetermination; "FD" = free determination; "SOEC" = substantial ownership and effective control; "OR" = other restrictive.

Source: WTO QUASAR database.

4.169. This network of bilateral agreements, together with the plurilateral Libreville Treaty of the CEMAC countries, is only partially used. The private company Afrijet serves Congo, Cameroon and Sao Tome. Nationale Regionale Transport (NRT) and Tropical Air are limited to domestic flights. The national airline Air Gabon went bankrupt in 2005 and the Gabonese Government planned to relaunch a national company with a foreign strategic partner by 2020. The service plan of the future national company has not yet been decided. Gabonese airlines were removed from the European Union's "blacklist" in January 2019. NRT has been suspended from flying since 2020. Tropical Air renewed its airline operating certificate in September 2022 and is waiting to resume operations. Solenta Aviation Gabon, which specializes in freight, operates scheduled flights in the subregion. Recently, three Gabonese companies have acquired operating certificates for this type of flight (Héli-Union Gabon, Aventis Aviation Gabon and Gabon Aero Solution).

4.170. In terms of Gabon's bilateral partners, the companies serving the country were as follows: Air France, Air Côte d'Ivoire, Royal Air Maroc, Asky (Togo), Camair-Co (Cameroon), RwandAir, Trans Air Congo, CEIBA Intercontinental (Equatorial Guinea), Ethiopian Airlines, Turkish Airlines and Mauritania Airlines.

4.5.4 Tourism services

4.171. Despite the hotel infrastructure required by economic activities, and in particular activities related to oil, tourism remains an embryonic sector in Gabon. It is also a sector lacking in systematic data. For example, the World Tourism Organization has not established statistics for the country, and the creation of a tourism satellite account in 2009 proved short-lived. The promotion of tourism remains a significant element of Gabon's economic diversification strategy.

4.172. According to a 2018 World Travel and Tourism Council (WTTC) study on the Gabonese tourism sector¹⁴⁷, in 2017 the sector contributed directly to 1% of GDP and a total (direct and indirect impact) of 2.9% of GDP and 0.9% of employment (3,500 direct jobs in total), with a total impact on employment (direct and indirect) of 2.9%, i.e. 10,000 jobs. In the same year, tourists generated CFAF 7.2 billion in exports in the Gabonese balance of payments. Gabon has 416 hotel structures for a total capacity of around 5,065 rooms.

4.173. Tourism enterprises enjoy the benefits of the Investment Charter as regards the repatriation of capital and profits, including access to foreign exchange and the freedom to transfer capital, in accordance with the franc zone foreign exchange regime. The investment regime for the sector was set out in Law No. 004/2000 of August 2000 and made more attractive in 2011 and then by the 2013 Budget Law. This regime includes exemption from import duties and taxes on equipment, machinery and capital goods for hotel and tourism enterprises investing CFAF 800 million.

¹⁴⁷ World Travel & Tourism Council (WTTC), Travel & Tourism Economic Impact 2018, Gabon. Viewed at: <https://www.wttc.org/economic-impact/country-analysis/country-data/>.

4.174. These enterprises are also exempt, for the first five years of operation following the end of project construction, from corporate tax (for legal persons) or personal income tax (for sole proprietorships). In the following five years, these enterprises are subject to corporate tax or personal income tax on half of the taxable profit. In return, the enterprises concerned are obliged to prioritize employing Gabonese citizens.

4.5.5 Banking and microfinance services

4.175. The Central African Banking Commission (COBAC) is responsible for regulating and supervising banking activities.

4.176. At 31 December 2022, Gabon had seven banks. The main players in the sector were the Union Gabonaise de Banque (UGB), held by the Moroccan group Attijariwafa Bank; BGFI (Banque Gabonaise et Française Internationale), held by BNP Paribas; Citibank Gabon (a subsidiary of the US bank Citibank); the UBA, held by Nigerian interests; BICIG (Banque Internationale pour le Commerce et l'Investissement du Gabon); and Ecobank and Orabank, two banks of Togolese origin. Three public banks (Banque Gabonaise de Développement, Banque de l'Habitat du Gabon and PostBank) are in great financial difficulty and are being liquidated.

4.177. Table 4.9 details the key activity indicators for Gabon's banking sector in 2021, while Table 4.10 describes the sector's financial soundness indicators for the entire period.

Table 4.9 Key indicators for the Gabonese banking sector, 2021

Number of banks	Banking concentration (top 3 banks)	Domestic credit (% of GDP), 2020	Annual credit growth (%)	Loans to deposits (%)	Financial soundness indicators: latest available	Indic. 1 Capital to risk-weighted assets (%)	Indic. 2 Return on equity (%)	Indic. 3 Non-performing loans (% of total loans)
6	85	13	-7	69	Q2 2021	17	23	8

Source: European Investment Bank, "Finance in Africa: Navigating the financial landscape in turbulent times", October 2022.

Table 4.10 Financial soundness indicators for the banking system, 2015-21

(%)

	2015	2016	2017	2018	2019	2020	2021 August
Capital adequacy							
Total bank regulatory capital to risk-weighted assets	8.3	9.1	9.7	10.8	10.7	17.5	17.7
Tier 1 capital to assets	4.5	4.3	4.5	5.0	5.1	9.8	10.7
Asset quality	5.3	10.7	10.8	12.4	12.8	7.6	7.8
Non-performing loans to total loans							
Non-performing loans net of provision to capital	12.9	17.7	9.1	11.8	11.1	2.6	6.5
Earnings and profitability							
Net income to average capital (ROE)	4.8	9.6	9.3	12.0	11.7	16.4	..
Net income to average assets (ROA)	1.1	1.2	1.0	1.3	1.2	2.8	..
Non-interest expense to gross income	79.5	71.2	69.7	62.9	65.0	59.9	..
Liquidity							
Liquid assets to total assets	24.4	23.2	24.2	26.4	25.9	27.2	28.5
Liquid assets to short-term liabilities	148.3	148.7	149.3	162.4	161.9	166.9	163.4

.. Not available.

Source: IMF (2022). Viewed at:

<https://www.imf.org/en/Publications/CR/Issues/2022/07/08/Gabon-First-and-Second-Reviews-of-the-Extended-Arrangement-under-the-Extended-Fund-Facility-520538>.

4.178. Commenting on recent developments, the IMF found in its Report No. 22/216 of 8 July 2022 that:

- i. The banking sector appears broadly stable, and lending activity has picked up. At end August 2021, the solvency ratio was about 18% (minimum at 9.5%) and the short-term liquidity ratio was 163.4% (minimum at 100%). The asset quality was reportedly stable with the overdue loans and NPL ratios at 10 and 8%, respectively, reflecting the impact of temporary forbearance measures implemented by COBAC (the regional supervisor) expected to end in June 2022. The exit from these measures and a full reflection of COVID-impacted loans would lead to an increase in the overdue loan and NPL ratios. The banks' still high sovereign exposure, reaching almost a fourth of bank assets in Q3 2021, is of concern given the country's relatively high debt level.

4.179. In addition, during the review period, the authorities put three public banks (BHG, Postebank and BGD) into liquidation and the preliminary liquidation cost assessment is around CFAF 135 billion (1.2% of GDP). COBAC is expected to officially announce the end of the bank liquidation process in the coming months. Nevertheless, by order of the Prime Minister, the authorities shall implement a defeasance structure to realize assets and write off residual liabilities, including judicial liquidation. This process could last until 2024.

4.180. Lastly, the authorities developed a financial inclusion strategy covering the period 2022-27 that was to be adopted by the end of 2022. It focuses on two priorities: (i) improving access to financial services for vulnerable and excluded populations; and (ii) promoting digital finance. A coordinating body (responsible for steering the strategy) and an implementation committee (responsible for execution) will be established.

4.181. Banking and microfinance services are governed by the regulatory provisions issued at community level by COBAC and BEAC, which also supervise the sector (Common Report).

4.5.6 Insurance services

4.182. Gabon has 11 insurance companies: seven non-life insurers (Assurances du Gabon, AXA Assurances Gabon, Assinco, Saham Gabon, NSIA Gabon, OGAR IARD and SUNU) and four life insurers (NSIA Vie Gabon, OGAR Vie, Saham Vie and SUNU Vie); and two reinsurers (Société Gabonaise de Réassurance and One Re). Table 4.11 shows the nationality of the majority shareholder of each of these insurers, their volume of activity and their respective market shares. The country also has 37 insurance brokers and seven general agents.

Table 4.11 Activity volumes, market shares and nationalities of the principal shareholders of insurance companies operating in Gabon, 2018

Companies	Fiscal year 2018		
	Turnover	Share	Nationality of the majority shareholder
OGAR IARD	15,696	16.38%	GABONESE
AXA A. GABON	11,123	11.61%	FRENCH
ASSINCO	19,710	20.57%	GABONESE
AG	1,815	1.89%	GABONESE
NSIA GABON	7,301	7.62%	IVORIAN
SUNU ASSURANCES	4,425	4.62%	SENEGALESE
SAHAM ASSURANCES	15,284	15.95%	MOROCCAN
OGAR VIE	8,812	9.19%	GABONESE
SAHAM VIE	208	0.22%	MOROCCAN
SUNU VIE	9,703	10.12%	SENEGALESE
NSIA VIE GABON	1,760	1.84%	IVORIAN
TOTAL	95,837	100%	

Source: Information provided by the Gabonese authorities.

4.183. Insurance penetration stood at 0.89% of GDP in 2021 (0.22% for life insurance and 0.67% for non-life insurance).

4.184. Table 4.12 provides indicators on the volume of the Gabonese insurance market and the weight of its various actors.

Table 4.12 Recent developments in the insurance sector in Gabon and its main actors, 2018-21

Companies	2018		2019		2020		2021	
	Turnover	Weight	Turnover	Weight	Turnover	Weight	Turnover	Weight
AXA	11,123	15%	13,655	17%	12,316	15%	12,612	16%
AG	1,815	2%	0	0%	0	0%	0	0%
NSIA IARD	7,302	10%	8,375	10%	9,385	11%	9,787	12%
OGAR IARD	15,696	21%	14,361	18%	13,420	16%	14,093	18%
SAHAM IARD	15,311	20%	19,077	24%	18,296	22%	18,408	23%
ASSINCO	19,711	26%	18,853	23%	20,830	26%	18,506	23%
SUNU IARD	4,425	6%	6,289	8%	7,428	9%	6,631	8%
TOTAL IARD	75,383	79%	80,610	79%	81,675	79%	80,037	76%
SUNU VIE	9,703	47%	9,061	43%	9,226	47%	10,199	40%
NSIA VIE	1,760	9%	1,876	9%	2,054	9%	1,941	8%
OGAR VIE	8,812	43%	9,828	47%	10,456	43%	11,966	47%
SAHAM VIE	208	1%	119	1%	615	0%	1,171	5%
TOTAL LIFE	20,483	21%	20,884	21%	22,351	21%	25,277	24%
OVERALL TOTAL	95,866	100%	101,494	100%	104,026	100%	105,314	100%

Source: National Insurance Directorate (DNA) of Gabon.

4.185. Table 4.13 provides indicators on the volume of the Gabonese insurance market and its profitability during the period under review.

Table 4.13 Premiums collected and return on equity ratio in the insurance sector, 2012-21

(CFAF billion)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Premiums collected (life + non-life)	99.49	114.88	121.46	118.88	105.63	99.39	95.87	101.49	104.03	105.32
- of which life	15.53	17.82	18.17	17.56	19.61	22.7	20.48	20.88	22.35	25.28
Net return/equity										
- life	39.2%	20.1%	8.3%	2.53%	24.36%	-7.64%	-12%	3%	3%	15%
-non-life	17.2%	19.9%	18.2%	7.9%	-5.78%	-5.8%	-21%	-2%	18%	-12%

Source: National Insurance Directorate (DNA) of Gabon.

4.186. As shown in the table, following continued growth up to 2015, the total premiums collected for non-life insurance fell between 2016 and 2018, and then rose steadily from 2019 to 2021. In contrast, following a drop in its turnover in 2018, the life insurance sector maintained steady growth in premiums collected from 2019 to 2021. The two subsectors recorded similar trends in premiums collected.

4.187. CIMA, a pan-African body comprising several countries including the member States of WAMU and CEMAC (Common Report), is responsible for the regulation and supervision of the insurance sector.

5 APPENDIX TABLES

Table A1.1 Structure of exports, 2012-21

(USD million and %)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
World (USD million)	9,605.1	9,460.8	8,839.4	5,319.5	3,927.1	4,442.4	5,504.6	5,355.0	5,237.6	5,877.9
	(Percentage share)									
Crude oil	87.4	86.8	85.5	79.9	71.0	77.0	79.6	75.1	70.5	67.1
Sawn wood and articles thereof	3.4	3.4	4.5	7.1	14.0	10.9	8.5	11.4	13.6	15.0
Manganese	0.0	0.0	0.0	2.3	2.9	3.3	3.6	6.1	8.6	9.2
Petroleum products	3.9	3.2	4.9	3.3	3.9	4.3	3.9	3.9	3.9	4.6
Palm oil	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.4	0.6	1.2
Unwrought gold	0.3	0.5	0.5	0.8	1.0	0.2	0.1	0.1	0.1	0.3
Ferro-silico-manganese	1.5	1.9	1.7	2.2	1.8	1.4	1.6	0.7	0.7	0.8
Natural rubber	0.7	0.7	0.4	0.5	0.6	0.5	0.3	0.3	0.2	0.2
Other	2.7	3.5	2.5	3.9	4.8	2.2	2.3	2.1	1.6	1.7

Note: The statistical totals for exports provided by the authorities and contained in this table are not always comparable with the balance-of-payments statistics supplied by the same authorities.

Source: WTO Secretariat estimates, based on data provided by the authorities.

Table A1.2 Destination of exports, 2012-21

(USD million and %)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
World (USD million)	9,605.1	9,460.8	8,839.4	5,319.5	3,927.1	4,442.4	5,504.6	5,355.0	5,237.6	5,877.9
	(Percentage share)									
United States	17.8	10.5	7.1	3.9	1.0	1.8	2.7	1.4	1.4	0.6
Canada	0.0	0.7	0.0	1.3	0.7	0.0	0.9	0.0	0.0	0.0
Trinidad and Tobago	5.2	10.0	10.6	12.6	12.2	8.3	6.9	0.0	0.0	0.0
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	1.8	0.0	2.2	0.0
EU-27	15.7	19.8	18.1	32.7	28.3	19.8	14.7	12.8	14.5	20.0
Italy	1.4	3.2	4.8	8.6	9.8	4.9	1.7	3.3	4.7	6.5
Netherlands	3.3	1.9	2.4	9.5	4.4	6.0	5.8	3.5	4.2	5.5
France	2.9	5.4	2.8	2.2	4.5	2.8	2.2	1.9	1.8	2.1
Belgium	0.4	0.4	0.5	2.0	3.9	3.2	2.0	2.3	1.8	1.7
Greece	0.1	0.1	0.1	0.1	0.3	0.2	1.4	0.5	0.2	0.3
Portugal	0.0	0.0	0.0	1.1	1.1	0.1	1.1	0.0	0.0	0.1
Other EU	7.6	9.0	7.6	9.2	4.3	2.7	0.5	1.4	1.7	3.8
United Kingdom	0.3	1.2	4.5	3.7	3.1	2.1	4.1	2.1	1.3	0.8
Norway	0.5	0.3	0.4	0.4	1.0	0.7	0.6	0.6	0.6	0.5
Liberia	0.0	0.0	0.0	0.0	0.0	2.2	1.4	0.0	0.0	0.0
CEMAC	0.5	2.1	1.0	0.9	1.1	0.4	0.5	0.7	0.7	1.2
China	3.2	8.2	14.2	16.1	25.5	35.0	33.0	63.3	48.9	32.7
India	10.2	6.1	7.4	1.2	1.0	4.8	7.4	2.0	4.4	14.7
Korea, Republic of	1.5	0.3	5.1	0.7	1.7	0.1	4.0	3.6	3.4	7.0
Singapore	1.5	1.0	2.5	0.0	0.0	1.1	1.6	4.0	7.5	5.3
Indonesia	18.9	1.9	2.3	0.0	1.4	4.0	4.9	0.0	0.3	3.9
Australia	9.4	11.0	11.6	7.6	9.9	8.0	5.2	2.2	6.0	3.3
Malaysia	1.6	12.8	4.6	8.0	1.2	5.5	3.9	1.5	3.1	2.9
Viet Nam	0.1	0.1	0.2	0.4	1.0	0.9	0.5	0.6	0.4	0.3
Japan	7.9	8.8	6.0	0.8	0.1	0.1	0.1	0.1	0.0	0.2
Korea, Democratic People's Republic of	0.0	0.9	0.8	5.6	4.8	1.6	3.4	1.2	0.0	0.0
Other	5.7	4.4	3.5	4.0	5.9	3.4	2.3	4.0	5.3	6.6

Note: The statistical totals for exports provided by the authorities and contained in this table are not always comparable with the balance-of-payments statistics supplied by the same authorities.

Source: WTO Secretariat estimates, based on data provided by the authorities.

Table A1.3 Structure of imports 2012-21

(USD million and %)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
World (USD million)	3,645.6	3,909.0	3,886.7	2,948.6	2,855.9	2,323.4	2,250.5	2,457.0	2,298.4	2,227.1
	(Percentage share)									
Food products (excluding beverages)	15.0	17.2	16.6	20.1	25.6	24.3	21.7	21.7	24.3	26.6
Tools, machinery and mechanical appliances	17.6	20.1	17.5	16.2	15.2	14.2	15.4	17.5	17.6	15.2
Non-food consumer products	14.4	16.2	14.4	14.9	16.5	16.0	16.7	11.4	12.3	12.8
Iron and steel products	8.8	6.8	8.8	7.6	5.4	6.4	5.0	5.9	6.5	4.6
Machinery and electrical appliances	9.4	7.9	7.3	6.9	7.3	6.7	6.8	6.7	6.6	7.7
Vehicles	8.2	7.9	5.7	5.3	5.9	3.7	5.0	5.1	5.1	6.6
Intermediate products for construction companies	3.0	3.0	3.4	3.6	4.4	3.4	3.3	3.3	3.1	4.3
Pharmaceuticals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.7	4.3	4.7
Petroleum products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.6	6.2	4.2
Beverages	1.2	1.3	1.3	1.3	1.6	1.3	1.3	1.0	0.9	1.3
Articles of wood	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Other wood	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	22.3	19.5	24.9	24.0	17.9	23.9	24.8	15.1	13.1	11.8

Note: The statistical totals for imports provided by the authorities and contained in this table are not always comparable with the balance-of-payments statistics supplied by the same authorities.

Source: WTO Secretariat estimates, based on data provided by the authorities.

Table A1.4 Origin of imports, 2012-21

(USD million and %)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
World (USD million)	3,645.6	3,909.0	3,886.7	2,948.6	2,855.9	2,323.4	2,250.5	2,457.0	2,298.4	2,227.1
	(Percentage share)									
United States	6.7	7.6	6.2	12.1	4.4	3.6	4.3	5.1	6.5	3.7
Brazil	1.2	1.2	1.4	1.6	2.1	1.3	1.9	1.7	1.3	1.4
EU-27	56.4	55.5	51.5	48.1	48.1	53.5	45.1	43.5	45.9	46.0
Germany	1.4	1.6	1.9	2.4	1.6	1.0	1.0	0.9	0.9	1.3
Belgium	13.1	16.3	15.2	12.5	10.4	10.6	10.4	10.8	12.1	11.9
Spain	1.4	1.9	2.0	1.7	2.0	1.6	1.7	1.8	1.5	1.8
France	32.8	27.5	24.9	24.3	28.0	29.2	26.4	24.4	24.7	25.4
Italy	3.3	2.7	2.9	2.2	2.1	1.7	1.9	1.7	1.9	1.8
Netherlands	2.2	2.9	2.9	2.9	2.0	2.3	1.9	2.2	1.7	1.3
Poland	0.1	0.3	0.2	0.4	0.5	0.6	0.7	0.6	0.8	1.0
Other EU	2.0	2.3	1.4	1.8	1.5	6.4	1.1	1.0	2.3	1.5
United Kingdom	2.2	1.8	1.8	1.6	1.2	1.4	1.7	1.5	1.7	1.8
Türkiye	0.7	2.6	1.3	1.1	0.7	0.9	1.2	2.4	1.7	1.7
CEMAC	3.1	2.2	2.1	3.5	2.1	2.1	4.2	3.8	2.6	2.8
Cameroon	1.6	1.1	1.1	2.5	1.1	1.1	2.9	2.0	2.3	1.4
Other CEMAC	1.5	1.1	1.0	1.1	1.0	1.1	1.3	1.8	0.3	1.3
Morocco	0.8	0.9	1.4	1.6	2.2	2.3	1.8	1.8	1.7	2.2
Togo	0.0	2.0	5.0	3.3	2.9	2.2	7.0	7.4	4.9	3.4
China	7.7	8.6	8.6	8.6	13.3	9.7	9.2	10.5	10.6	11.0
India	1.5	1.4	1.0	1.1	2.3	2.0	2.3	2.1	1.9	2.5
Cambodia	0.1	0.3	0.3	0.2	0.3	0.9	1.2	1.4	2.4	2.2
Japan	1.8	1.2	1.7	1.2	1.5	0.9	1.0	1.3	1.0	1.3
Malaysia	0.7	0.5	0.7	0.9	1.7	0.9	1.1	1.8	1.0	1.0
Thailand	1.1	1.5	1.4	2.1	3.5	2.4	1.8	1.0	2.2	0.9
Singapore	0.6	0.8	3.3	0.9	0.4	0.4	1.1	1.4	1.2	0.7
Australia	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other	15.4	11.9	12.2	11.9	13.1	15.4	14.9	13.0	13.3	17.5

Note: The statistical totals for imports provided by the authorities and contained in this table are not always comparable with the balance-of-payments statistics supplied by the same authorities.

Source: WTO Secretariat estimates, based on data provided by the authorities.

Table A3.1 State holdings in the capital of companies, 2023

Sector of activity	Enterprise	Percentage of equity shares owned by the State	Total state equity shares (in local currency)
Agriculture/livestock	SMAG	34.00	510,000,000
	GSEZ	40.00	..
Timber	CFA	1.00	50,000
	EGG	0.60	..
	ROUGIER GABON	1.23	14,790,688.5
	SBL	1.00	4,000,000
	SEFO	1.00	2,000,000
	SNBG	51.00	2,040,000,000
	THANRY CEB	4.10	63,037,500
Mining	COMIOLOG	25.00	10,202,898,125
	Nouvelle Gabon Mining Logistic	..	..

Hydrocarbons	MOBIL OIL (OLA ENERGY)	10.00	54,650,000
	TOTAL GABON	25.00	10,710,000,000
	TOTAL MARKETING	10.00	26,500,000
	SGEPP	25.00	225,000,000
	SOGARA	25.00	300,000,000
	PIZOLUB	52.83	464,338,000
	SHELL GABON	25.00	3,750,000,000
	FORAID GABON	10.00	1,000,000
	PIZO SHELL	10.00	187,500,000
	PERENCO	..	..
	GABON OIL	..	..
	PETRO GABON	..	..
	Automobiles	CFAO GABON	2.00	42,801,800
TECHNOTO		10.00	..
GSA		..	..
Transport	ADL	26.50	540,600,000
	DHL	10.00	1,000,000
	HELI GABON	10.00	3,000,000
	SAM GABON	10.00	40,000,000
	SNAT	51.00	306,000,000
	SETRAG	Special share	..
	ASECNA NATIONALE	100.00	..
	Gabon FRET	40.00	..
	OPRAG	100.00	..
	CNI	100.00	5,000,000
	PSM	100.00	10,000,000
	SDV	3.00	135,450,000
	Public works	COLAS GABON	10.00
DRAGAGES		10.00	122,500,000
SOBEA GABON		10.00	5,000,000
SITRAM		10.00	10,000,000
SNGE		30.00	15,000,000
ENTRACO		..	..
Trade/industry/services	GABOSEP	10.00	2,000,000
	GABON MECA	10.00	40,000,000
	PHARMACIE LES FORESTIERS	10.00	12,000,000
	SRMG	10.00	1,000,000
	CHIMIE GABON	10.00	15,100,000
	COGIMEX	9.64	1,600,240
	GPL	30.00	118,800,000
	NESTLE GABON (SUCAF)	10.00	34,400,000
	(SIAT)	53.81	..
	SMAG	93.70	..
	SOVINGAB	34	..
	SOGAMAR	10.00	5,000,000
	BERNABE GABON	10.00	2,000,000
	DAVUM GABON	10.00	100,000,000
	MATERIAUX DU GABON	6.45	14,190,000
		20.00	44,000,000

Sector of activity	Enterprise	Percentage of equity shares owned by the State	Total state equity shares (in local currency)
	MIAG SA	10.00	6,000,000
	CIM GABON	25.00	4,750,000,000
	LBTPG	100.00	..
	CECA-GADIS	9.10	79,873,885
Commercial banks	BGFI	8.00	2,005,230,080
	BICIG	26.35	362,000,000
	UGB	26.90	1,990,600,000
	ECOBANK	..	..
	ORABANK	..	..
	UBA	..	..
Insurance companies	AXA GABON	7.97	43,041,985
	GRAS SAVOYE	7.30	6,664,900
	OGAR	8.52	78,384,000
	NSIA	..	..
	ASINCO	..	..
Other finance companies	FINATRA	..	..
	FINAM	..	..
	EDG	..	..
	LOXIA	..	..
Post and telecommunications	GABON TELECOM	49.00	..
	LA POSTE SA	100.00	..
Social services	CNSS	100.00	..
	CNAMGS	..	..
Other	GABON INFO	73.59	..
	SONAPRESSE	73.00	..
	SNI	70.14	876,750,000
	GABON MATIN	..	..

.. Not available.

Note: Excludes real estate and state infrastructure that is the subject of a concession.

Source: Gabonese authorities.