

# DOING BUSINESS

Measuring Business Regulations

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Paying Taxes in

## Equatorial Guinea

EXPLORE ECONOMY DATA

Below is a detailed summary of the taxes and mandatory contributions that a medium-size company must pay or withhold in a given year, as well as administrative burden in paying taxes.

This information was collected as part of the *Doing Business* project, which measures and compares regulations relevant to the life cycle of a small- to medium-sized domestic business in 189 economies. The most recent round of data collection was completed on June 1, 2015 covering for the Paying Taxes indicator calendar year 2014 (January 1, 2014 – December 31, 2014).

▶ [Compare Equatorial Guinea to 188 other economies.](#)

### More Information

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Tax or mandatory contribution	Payments (number)	Notes on Payments	Time (hours)	Statutory tax rate	Tax base	Total tax rate (% of profit)	Notes on TTR
Social security contributions	12		160	21.5%	gross salaries	24.25	
Corporate income tax	1		145	35%	taxable profit	20.72	
Turnover tax (Alternative Minimum Tax)	1			3%	previous year's turnover	17.68	not included
Training tax	12			1%	gross salaries	1.13	
Property tax (building and land)	2			1%	40% of the value of the land and buildings	0.59	
Registration taxes with Ministry of Trade	1				fixed fee	0.40	
Value added tax (VAT)	12		187	15%	value added	0.00	not included
Property tax (land)	2			XAF 100	hectare	0.00	
Vehicle tax	1				fixed fee depending on type of vehicle	0.00	small amount
Fuel tax	1			XAF 277 per liter	fuel consumption	0.00	small amount
Stamp duty	1					0.00	small amount
Employee paid - Social security contributions	0	jointly		various rates	gross salaries	0.00	withheld
<b>Totals:</b>	<b>46.00</b>		<b>492.00</b>			<b>47.1</b>	

### Notes:

Name of taxes have been standardized. For instance income tax, profit tax, tax on company's income are all named corporate income tax in this table.

The hours for VAT include all the VAT and sales taxes applicable.

The hours for Social Security include all the hours for labor taxes and mandatory contributions in general.

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