



REPUBLIQUE GABONAISE

MINISTRE DE L'ECONOMIE ET DES PARTICIPATIONS
DIRECTION GENERALE DES IMPOTS



Presentation of the Gabonese General Directorate of Taxes





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1. Missions of the DGI

The General Directorate of Taxes (DGI) was created by Decree No. 1139/PR/MEFBP of December 18, 2002, following the merger of the former General Directorates of Direct and Indirect Contributions, Domains, Registration and Stamp, and Land Conservation and Mortgages. Its organization and missions were completed by Decree No. 122/PR/MECIT of February 28, 2012, revised by Decree No. 80021/PR/MEP of October 18, 2023. The main mission of the DGI is to implement the government's tax policy. Il en résulte que la DGI est chargée :

- As a result, the DGI is responsible for:
- Developing the tax law;
- Assessing and collecting all taxes, duties, and levies within its jurisdiction;
- Controlling taxpayers' declarations and ensuring compliance with tax law;
- Handling tax disputes.



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2. Strategic Vision of the DGI

The General Directorate of Taxes has set its main objective as the mobilization of 100% of the tax revenues prescribed by the Initial Finance Laws (LFI), while modernizing its tax procedures. If it has achieved and exceeded the revenue mobilization target, the modernization continues. In April 2025, the DGI migrated to the new version of its DIGITAX system, with electronic declaration and payment for taxpayers of the DGE and CIMES. The project for a standardized invoice is underway.

The DGI has opted to strengthen its governance framework and improve the quality of service provided to users. The effectiveness of the DGI's internal control system will optimize its ability to achieve its objectives with a sustainable level of risk management inherent in its activities. This involves ensuring compliance with tax rules and procedures on a daily basis. To this end, workshops were organized within the services during the months of May and June 2023. The work carried out resulted in the proposal of a new organizational structure and the definition of the scope of the DGI's internal control system.



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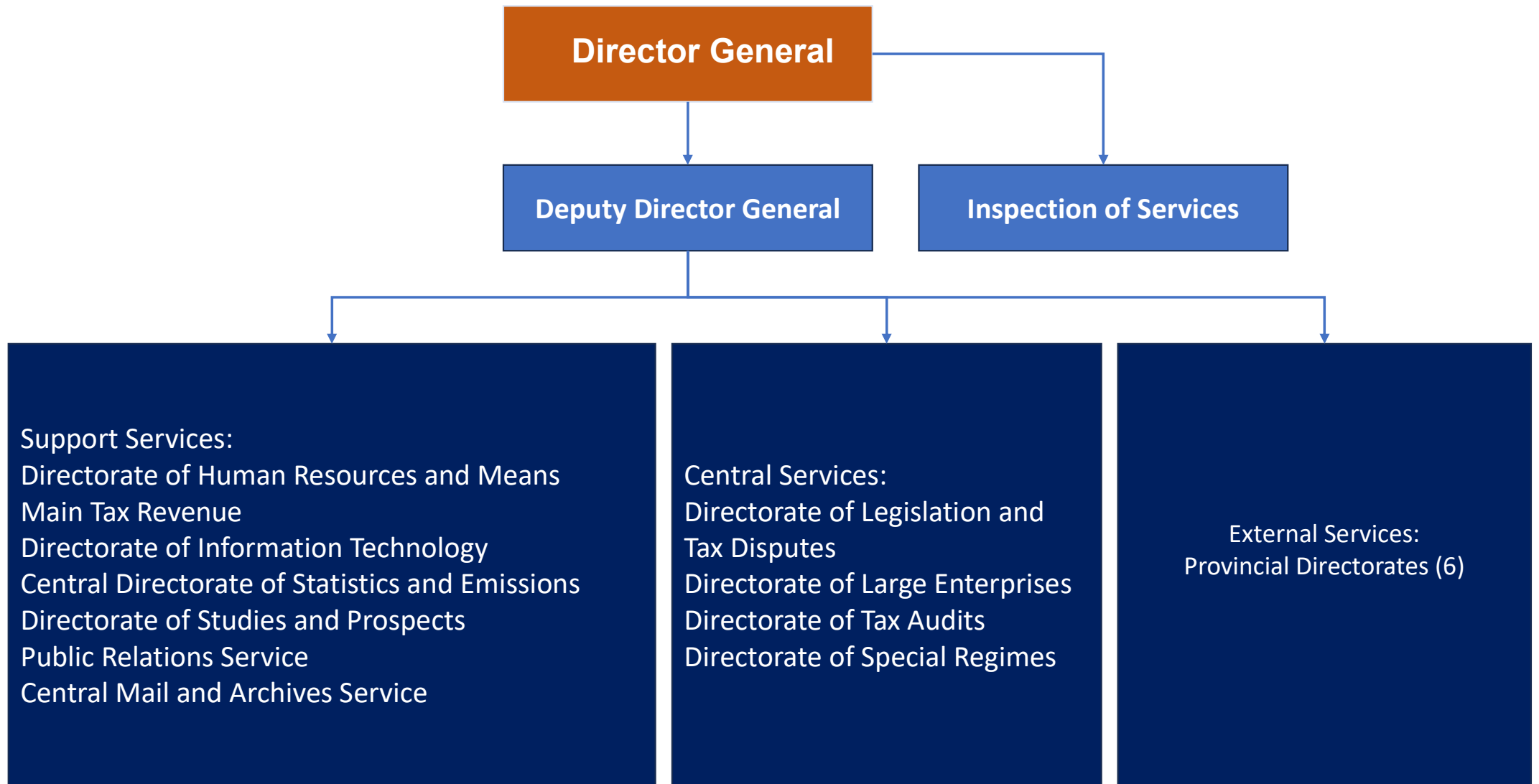
3. Organization of the DGI

The DGI is organized around three components: Support Services, Central Services, and External Services. These components are detailed as follows:

Support Services: Eight (7) Directorates;

Central Services: Four (4) Directorates;

External Services: Six (6) Provincial Directorates.





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Cabinet of the Director General

The strategic apex, under the authority of a Director General, who is assisted by a deputy under conditions set by decree, constitutes the top management of the General Directorate of Taxes.

The strategic apex supervises the work of the DGI units.

In this capacity, it is responsible for:

Design tasks;

Coordination tasks;

Impetus tasks;

Monitoring and control tasks, in direct liaison with the supervisory authority and stakeholders.

Support and Central Services

They are each responsible, within their area of competence, for:

Coordinating and ensuring the link between the strategic level and the operational centers;

Coordinating, monitoring, and controlling the work of operational units;

Conducting routine surveys and studies;

Preparing the elements necessary for design tasks;

Carrying out the analyses and syntheses necessary for the work of the Directorate General and assisting operational units in the implementation of decisions from higher authorities.





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Territorial Services

By territorial services, we mean the Provincial Directorates of the DGI, under the administrative authority of the representative of the Director General of Taxes, the Provincial Director.

These services are, in fact, the decentralized operational units of the General Directorate of Taxes.

Their mission is to:

Oversee the classic missions of taxation, namely tax assessment, control, and collection;

Conduct the analyses and syntheses necessary for the work of the Directorate General;

Implement decisions from higher authorities;

Fulfill the missions entrusted to the Director General of Taxes at the provincial level within the limits of their prerogatives.



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Currently, the DGI has six Territorial Services:

The Provincial Directorate of Taxes of Estuaire;

The Provincial Directorate of Taxes of Haut-Ogooué with jurisdiction over the Ogooué-Lolo province;

The Provincial Directorate of Taxes of Moyen-Ogooué;

The Provincial Directorate of Taxes of Ngounié with jurisdiction over the Nyanga province;

The Provincial Directorate of Taxes of Ogooué-Maritime;

The Provincial Directorate of Taxes of Woleu-Ntem with jurisdiction over the Ogooué-Ivindo province.

The provincial directorates consist of:

Centers for Taxes on Small Enterprises and Individuals (CIPEP);

Centers for Taxes on Medium Enterprises (CIME).



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Thanks