CHAPTER III

OF THE GENERAL SYNTHETIC TAX

Article C 38.- (1) A general synthetic tax is hereby established, exempting the payment of the business license, the Value Added Tax, the Personal Income Tax on Industrial and Commercial Profits (BIC), and Agricultural Profits (BA).

(2) Notwithstanding the provisions of paragraph 1 above, taxpayers subject to the general synthetic tax regime remain liable for:

- taxes and service fees;
- license contributions,
- withholding taxes and duties at source,
- tax and employer charges on their salaried personnel.

(3) Individuals subject to the general synthetic tax remain subject to the annual reporting obligation provided for in Article 74 of the General Tax Code.

SECTION I: TAXABLE PERSONS

Article C 39.- Taxpayers carrying out a commercial, industrial, craft or agro-pastoral activity not covered by the actual tax regime, and achieving an annual turnover excluding tax of less than fifty million (50,000,000) CFA francs, are subject to the general synthetic tax regime.

SECTION II: TARIFFS

Article C 40.- (1) The synthetic general tax is based on the annual turnover excluding taxes and is calculated according to the following tariffs:

Class	Turnover range (FCFA)	Amount to be paid (FCFA)
1	Less than 500 thousand	20,000
2	Equal to or greater than 500 thousand and less than 1 million	30,000
3	Equal to or greater than 1 million and less than 1.5 million	40,000
4	Equal to or greater than 1.5 million and less than 2 million	50,000
5	Equal to or greater than 2 million and less than 2.5 million	60,000
6	Equal to or greater than 2.5 million and less than 5 million	150000
7	Equal to or greater than 5 million and less than 10 million	300,000
8	Equal to or greater than 10 million and less than 20 million	500,000
9	Equal to or greater than 20 million and less than 30 million	1,000,000
10	Equal to or greater than 30 million and less than 50 million	2,000,000

(2) For those subject to the general synthetic tax regime, subject to the obligation to keep accounts, the rates of the general synthetic tax referred to in paragraph 1 above are reduced by half in the event of membership of an Approved Management Center.

SECTION III: ON THE DECLARATION AND ESTABLISHMENT OF THE SYNTHETIC GENERAL TAX

Article C 41.- (1) Any taxpayer subject to the synthetic general tax is required to subscribe, no later than March 15 of each year at the Tax Center of the place of taxation, on a form provided by the Administration, a detailed declaration of the income he has had during the spast tax year. Receipt thereof is acknowledged.

(2) Notwithstanding the provisions of paragraph 1 above, the "general synthetic tax" is paid quarterly and within fifteen (15) days following the end of each quarter, using an electronic declaration conforming to the model prescribed by the Administration.

(3) When the taxpayer has several establishments spread over the territory of several tax centers, in addition to his quarterly declarations to each of said centers, he must submit to the tax center in the jurisdiction of his main establishment a summary declaration showing his turnover by establishment.

(4) The annual summary declaration gives rise, where applicable, to adjustments.

Article C 42.- (1) The synthetic general tax is due per establishment, in the case of the exercise of several distinct activities by the same taxpayer.

2) It is paid quarterly and within fifteen (15) days following the end of each quarter, using an electronic declaration conforming to the model prescribed by the Administration.

SECTION IV: TAXPAYER OBLIGATIONS

Article C 43.- (1) Taxpayers subject to the synthetic general tax regime, even in the event of exemption, are subject to the registration obligations provided for in the Book of Tax Procedures.

(2) Any person subject to the synthetic general tax is required to justify their tax compliance at any request of the competent authorities, by presenting a valid Certificate of Non-Fee.

Article 44.- (1) Taxpayers subject to the synthetic general tax regime, with a turnover equal to or greater than ten million (10,000,000) CFA francs, shall keep accounts in accordance with the minimum cash system provided for by the OHADA Uniform Act on Accounting Law and Financial Information.

(2) The accounting elements provided for in paragraph 1 above shall be presented at any request of the tax authorities.

SECTION V SANCTIONS

Article C 45.- Failure to pay the amounts due under the synthetic general tax within the time limits provided for above shall result, concomitantly, in the immediate and automatic closure of the establishment or establishments, and a penalty of fifty percent (50%) of the amount of tax due.

Article C 46.- (1) Failure to present the certificate of non-fee shall result in the closure of the establishment. It shall also be punished by a tax fine of twenty-five thousand (25,000) CFA francs.

(2) However, for street vendors and transporters, failure to provide proof of tax regularity shall result in the seizure of non-perishable movable property or the vehicle and their retention at the municipal pound, in compliance with the rules of procedure specific to this matter.

Article C 47.- Failure to keep accounts by taxpayers subject to the general synthetic tax regime, subject to this obligation, shall result in the closure of the establishment. It shall also be punished by a tax fine of one million (1,000,000) CFA francs.

Article C 48. When, for a taxpayer subject to the general synthetic tax, positive elements make it possible to determine a turnover greater than fifty million (50,000,000) CFA francs, said taxpayer is subject to the business tax contribution and the actual taxable profit regime.