

**Francophone Central Africa Appendix 3:  
Republic of Congo**

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**Lincoln Institute of Land Policy  
Working Paper**

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**Lincoln Institute Product Code: WP09FAB7**

## Republic of Congo



<i>Basic Country Information</i>			
Geographic size	342,000 km <sup>2</sup>	Independence	1960 (from France)
Capital city	Brazzaville	Population	4 million
Secondary cities/towns	Pointe Noire, Bouenza, Niari, Cuvette-Ouest, Plateaux, Cuvette, Kouilou, Lékoumou	Urbanisation	60 %
System of government	Multi-party democracy. Presidential and legislative elections were held in 2002 (last legislative elections in 2007).	GDP (per capita)	US\$ 1,275
<i>Government Structure (i.e. Levels of Government)</i>			
<p>The Republic of Congo is subdivided in 12 departments and 5 urban communes (except Brazzaville which has 7 communes) and more than 80 districts.</p> <p><b>Expenditure responsibilities:</b> decentralized entities (departments and communes) are independent and managed by elected advisers (Article 175 of the constitution). In practice, the decentralization in Congo is administrative and not financial.</p> <p><b>Sources of revenue:</b> local taxes, licences and transfers from the central government.</p>			
Importance of property tax	Unimportant: less than 1 % of tax revenue		
<i>Land Issues and the Property Market</i>			
Land tenure	The Land belongs to the state		
Land titling	Contradiction (especially in rural area) between customary (collective land property) and official jurisdictions (private property): Insecure titling		
Land rent	Private property rights are guaranteed by the constitution in its article 17: cession, rent etc...(French civil law)		
Property Market	See land tenure system (law 17-2000 of December 30, 2000)		
<i>Taxes</i>			
National	Income tax, corporate tax, VAT, turnover tax		
Sub-national	Tax on gambling (local), property tax, licences		
<i>Property-related Taxes: National</i>			
Property Transfer Tax	5 % of property value (Law n° 4 of May 11, 2007)		
Capital Transfer Tax	5 % (Law n° 4 of 11th May 2007 )		
Capital Gains Tax	No data		
<i>Property-related Taxes: Sub-national</i>			
Property Tax	See Table below.		

<b>Property Tax (Local)</b>		
<b>Relevant Legislation:</b> Law n°4 of May 11, 2007 and Tax Code regulations		
	<b>Legislation</b>	<b>Practice</b>
<b>Tax Base &amp; Taxpayer</b>		
Tax base	Area (land) and annual value (buildings)	
Coverage of tax base	National coverage	Apparently only 6 departments (i.e. 6 provinces) are operational.
Taxpayer	The owner	
<b>Valuation &amp; Assessment</b>		
Valuation	The owner (self-evaluation: declarative system)	
Responsibility	Tax administration personnel	
Valuation cycle	3 to 5 years	
Objection & appeal	In case of objection, the tax payer can postpone the payment of the tax only after giving an indication of the right amount and guaranties of its collection by the treasury's department (deposit of 20 % of the amount) (article 441 of the tax code)	
Quality control measures	No data	
Tax rates	Land: No data for registered land. For non-registered land, see chapter V.  Buildings: 15 to 20 % of rental value after an abatement of 25 %.	
Exemptions	Properties belonging to: <ul style="list-style-type: none"> <li>• Churches, Government (municipalities, districts, communes), Public buildings (non commercial or industrial);</li> <li>• Cultural associations and denominational organisms or charitable associations;</li> <li>• Diplomatic missions (reciprocity), International organisms (agreement)</li> </ul>	
Tax relief measures	No data	
<b>Tax Administration</b>		
Billing and collection	By instalments (monthly or quarterly)	
Enforcement	The Treasury can demand to be paid by any possessor of the taxpayer's money (tenants, employer etc...); Attachment (and auctioning) of movables	
<b>Additional Comments</b>	The Republic of Congo has published a new Tax Code (June 2007).	