

DESCRIPTIVE TABLE OF AD VALOREM RATE

(Ref: JMF MBOKO DJ"ANDIMA, code general des impots, 2nd edition, PUC, Kinshasa, 2009)

Nature of tax or levy	Common law system	Tax system for mines (industrial sector and small scale exploitation)
Tax on rental income	22%	Ibidem
Deduction from rents	20%	Ibidem
Tax on share profits	20%	<ul style="list-style-type: none"> - 10% for dividends and other distributions deposited by the holder to his share holders - Ibidem for other cases (20%)
Professional tax on pay roll	Implementation of the progressive scale without the total tax exceed 30% of the taxable income	Ibidem
Exceptional tax on profits	25%	10%
Professional tax on profits	40%	30%
Professional tax on profits or payments made or received by physical persons after cessation of activities	20%	Ibidem
Professional tax on allowances said to be of end of career or after cessation of work or breach of work contract	10%	Ibidem
Professional tax on payments of the occasional	15%	Ibidem
Minimum tax as a tax on profits	1/1000 of turnover declared, without the minimum tax be less than : <ul style="list-style-type: none"> - 250 Ff for physical persons - 2 500 Ff for legal entities 	
Provisional payment	40%	Ibidem

Tax withholding on profits	1%	Not concerned
Tax on turnover on import	- 3% for capital goods, agricultural, veterinary, and cattle-breeding inputs and specifically –named products in the tariff of duties and taxes on import	Not concerned
Tax on turnover inside	<ul style="list-style-type: none"> - 6% for conveyance operations within the country - 15% for conveyance operations outside the country - 18% for provision of services made by natural persons or legal entities established in the country - 9% for provision of services made by banks and financial institutions as loans - 30% for provisions of technical assistance made by natural persons or legal entities not established in the country - 18% for real estate - 3% for the sale of capital goods, locally – made agricultural-veterinary and cattle-breeding inputs. - 15% for the sales of other home made products 	<ul style="list-style-type: none"> - - Services provided by the holder of mining rights are taxable at common law rate (18%) 15% when the holder benefits from provisions of services related to this business - - 3% on acquisition by the holder of goods related to mining activities locally – produced. Sales of products to a processing entity located on the national area are exempted. 10% for other sales of products inside the national area
Deposit on various taxes	1% of transfer value	-
Mining the operating mining tax to be paid by the holder of title, calculated on the		<ul style="list-style-type: none"> - 0,5% for iron one or ferrous metals - 2% for non ferrous

basis of net value of the sales made		<p>metals</p> <ul style="list-style-type: none">- 2,5% for precious metals- 4% for gems- 1% for industrial minerals, solid hydrocarbons and other non mentioned substances- 0% for currently used building materials.
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