

TAX SCHEDULE

(ref: M.F. MBOKO DJ' ANDIMA, Code general des impots, 2nd edition, Kinshasa 2009)

1. ANNUAL SELF- MARKET DECLARATIONS (Subscription accompanied with immediate payment)

Month	Tax nature or levy	Dead line
	Land tax (IF)	February 1 st at the latest
January- February	Tax on the area of mining and hydrocarbon concessions	February 1 st at the latest
	Tax on rental income (IRL)	February 1 st latest
March	Tax on profit (IBP) + annexes Tax on share – generated profit (IM) of foreign companies	March 31 st at the latest March 31 st at the latest
July	1 st provisional payment	Before August 1 st
November	2 nd provisional payment	Before December 1 st

II. MONTHLY SELF – MARKET DECLARATIONS

(Subscription accompanied with immediate payment)

Tax nature	Dead line
Payroll tax (IPR) and exception al expatriates payroll tax (IER)	Within ten days after the month during which remunerations have been paid or put at the beneficiaries' disposal
Tax on turnover inside the country	On 5 th of the month coming after that of implementation of business at the latest
Previous deduction of tax on profits	On 5 th of the month coming after that of implementation of operations (import, wholesale, provision of services, real estate works)

III. OCCASIONAL DECLARATIONS

Tax nature or levy	Dead line
Tax on vehicles	Declaration per vehicle, previously
Tax on share profit (IM) of physical or legal entities subject to Congolese law	Within ten days next to the month during which income has been paid or put at beneficiaries' disposal
Deduction from rents	Within ten days next to payment of rent
Instalment on various taxes (ASDI)	Within eight days after transfer date (Building or motor vehicle)