

Translation of the Gabon Fiscal Law Amendment 2026

New Article 25: The following are exempt from the Carbon Tax:

- vessels with a deadweight tonnage (DWT) of 2,000 metric tons or less (max DWT);

New Article 27: The calculation of the fee is based on the carbon footprint associated with Gabon, which represents

50% of the carbon footprint of ship or aircraft movements between Gabon and other countries:

- for the maritime sector, movements between a Gabonese port and a foreign port;

New Article 28: The amount of the Carbon Tax is set at 21,400 CFA francs per metric ton of CO₂ emitted.”

PRESIDENCY OF THE REPUBLIC

Decree No. 0322/PR of July 17, 2026, promulgating Law No. 002/2026 of July 17, 2026, on the Amended Fiscal Law Act for the Year 2026

THE TRANSITIONAL PRESIDENT, PRESIDENT OF THE REPUBLIC,
HEAD OF STATE;

Pursuant to the Constitution, particularly Article 17, paragraph 1;

HEREBY DECREES:

Article 1: Law No. 002/2026 on the Amended Fiscal Law Act for the year 2026 is hereby promulgated.

Article 2: This decree shall be registered, published in the Official Journal, and communicated wherever necessary.

Done in Libreville, on July 17, 2026

By the President of the Republic, Head of State, Head of Government

Brice Clotaire OLIGUI NGUEMA