



VAT standard rate

The standard VAT rate in Ivory Coast in 2024 is 18%.

Threshold

Starting from 2022, non-resident digital service providers must register in Côte d'Ivoire as VAT payers if their sales exceed 200 million XOF (approximately \$332,935).

Deductible VAT

In Ivory Coast, there are no VAT deductions for non-resident companies of digital service providers.

Pieces of evidence

For services provided by online service platform operators, the place of supply is the recipient's country of residence.

For commission receipt by operators of online trading platforms or digital services, the place of taxation is Côte d'Ivoire if the operator of the digital platform, the seller of the goods or the service provider, the buyer or the user is located in Côte d'Ivoire at the time of sale of the goods or provision of the online service.

E-services list

The list of digital services includes the following:

- E-books, images, movies, and videos;
- Loud-based software and as-a-Service products, such as Software-as-a-Service (SaaS), Platform-as-a-Service (PaaS), and Infrastructure-as-a-Service (IaaS);
- Online ads and affiliate marketing;
- Dating;
- Software licensing, updates, and add-ons, including website filters and firewalls;
- Mobile applications, video games, and online games;
- Webcasts and webinars;
- Search engine services;
- Social networks.

Other services which are delivered over the internet or an electronic network due to their nature – are essentially automated and involve only minimal human participation.

Registration procedure

Non-resident companies that have a permanent establishment in Ivory Coast must register as VAT payers, for which companies must submit a certain application to the head of the tax authority.

Tax representative

Non-resident companies that provide digital services and register as VAT payers must appoint a tax representative. In case of failure to fulfill this obligation, the representative and the company will be jointly and severally liable for the consequences.

Keeping records

For non-resident companies of digital service providers on Ivory Coast, the period for storing accounting documents is 6 years. These records, including invoices, accounting documents, legal documents, etc. must be kept and made available at the request of the tax authorities of Ivory Coast.

Filing VAT return and payment date

VAT returns must be filed monthly for companies with annual turnover exceeding 500 million XOF (approximately \$829,868). For companies with a turnover of less than 500 million XOF, the declaration is submitted quarterly. For companies that provide digital services, declarations must be submitted and settled by the 20th day of the month following the accounting period.