



## VAT standard rate

The VAT standard rate in Senegal is **18%**.

## Reduced VAT rate

10% is a reduced VAT rate in Senegal. The reduced rate is only applicable to hotel and catering services provided by approved establishments.

## Exempted services

Services relating to health, education, banking, and insurance/reinsurance / co-insurance which are subject to specific taxation. Direct exports of goods are also exempt from VAT when the exporter delivers goods outside the Senegalese territory.

## Threshold

According to the new legislation adopted in early 2023, non-resident digital service providers must register as VAT payers as soon as possible after the start of their operations. VAT registration threshold in Senegal is zero.

## Deductible VAT

Non-resident companies are not entitled to credit VAT on incoming invoices.

## **Pieces of evidence**

The place of supply of services is Senegal, provided that the services provided are directly related to the territory of Senegal.

## **E-services list**

The list of digital services includes the following:

- Online sales;
- Digital platforms;
- Marketplaces.

And other types of services that are automated and provided through a digital network.

## **Registration procedure**

Non-resident companies must register as VAT payers no later than 20 days after the start of their activities in Senegal. The application must be submitted in paper form directly to the head of the local tax authority.

## **Tax representative**

Foreign companies are required to appoint a local tax representative to handle all VAT matters. In turn, the representative must be accredited and be a Senegalese VAT payer. And he or she is fully responsible for the company's activities.

## **Keeping records**

All necessary supporting documents for VAT, including accounting books, invoices, VAT declarations, etc., must be kept for 10 years and provided to the tax authorities upon request.

## Filing VAT return and payment date

VAT returns must be filed and paid by the 15th day of the month following the reporting period, which is divided into monthly and quarterly periods, depending on the company's turnover.

















