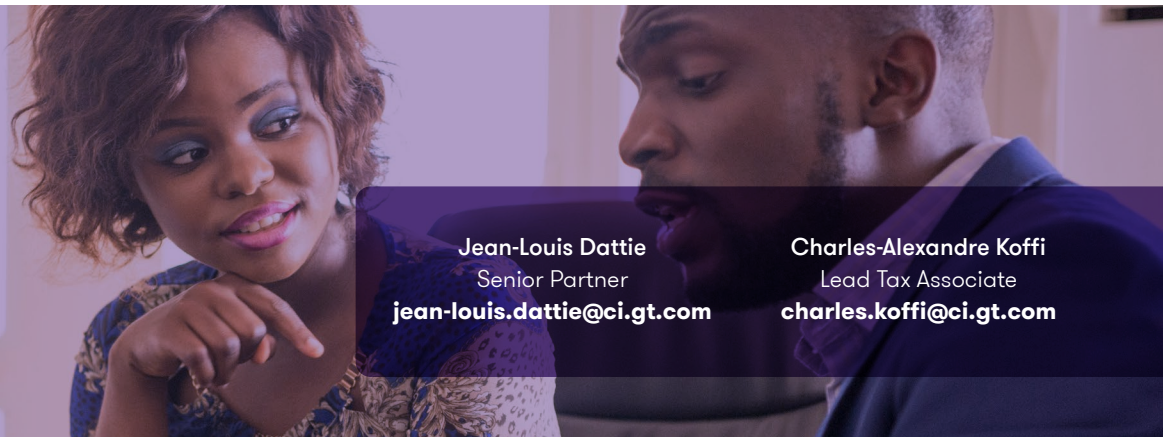




Mali



Jean-Louis Dattie
Senior Partner
jean-louis.dattie@ci.gt.com

Charles-Alexandre Koffi
Lead Tax Associate
charles.koffi@ci.gt.com

The 2022 fiscal year began in Mali with the entry into force of Law No. 2021-071 of December 23, 2021, on the Finance Law for the year 2022.

Drafted in a context of political crisis, the tax annex to this finance law contains only 6 articles.

Among the new measures,

- An annual flat-rate contribution to be paid by the operators of two-wheeled vehicles used for transporting people or goods has been introduced. This contribution is XOF 18,000 (€28) for machines that are at least 2 years old and XOF 15,000 (€22) for machines that are more than 2 years old.
- The contribution to be paid by the operators of three-wheeled machines used for the public transport of goods or persons is reduced.
- Agricultural equipment, previously exempt from VAT, is now subject to a reduced rate of 5%.
- Accommodation and catering services provided by hotels, restaurants and similar organizations and services provided by organizers of approved tourist circuits are now subject to the reduced VAT rate of 5%.
- The creation of a one-stop service for the financial statements, in charge of collecting the annual financial statements of companies operating in Mali and verifying that the financial statements are complete and certified by a chartered accountant before they are sent to the relevant tax authorities.

