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The fiscal year 2022 started in Togo with the entry into force of the Law No. 2021-032 of December 28, 2021, on the finance law for the year 2022.

Among the new measures, we may note:

- In terms of wages tax, the basis of calculation of benefits in kind according to the provision of a vehicle has been reviewed. The value retained is no longer 10% of the gross taxable salary but is now one third of the normal depreciation year of the vehicle
- In the area of transfer pricing, the scope of the obligation to maintain transfer pricing documentation has been clarified.

The following are required to maintain complete documentation in French to justify their transfer pricing policy

- Companies established in Togo whose annual turnover excluding taxes or gross assets on the balance sheet exceeds 20,000,000,000 FCFA (30,480,000€).
- Companies established in Togo that own or control, or are owned or controlled, at the end of the fiscal year, directly or indirectly, more than half of the capital or voting rights of a company whose annual turnover before tax or gross assets shown on the balance sheet is greater than 20,000,000,000 FCFA (30,480,000€).

In addition, any company carrying out transactions with companies of the same group must provide, at the same time as its income tax return, a simplified declaration summarizing its transfer pricing policy and indicating the nature, the exact amount of the transactions, the company name, and the address of the registered office of the related companies.