



Niger



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The 2022 fiscal year began in Niger with the entry into force of Law N°2021-50 of 20 December 2021 on the 2022 Finance Law.

These measures, which are essentially aimed at broadening the tax base and strengthening the existing normative framework, include:

- In terms of income tax, unrealized gains related to foreign exchange are not included in the taxable profit. When there is a probable exchange loss, the taxpayer makes a provision, deductible from his taxable income.
- The taxation of a portion of the amounts set aside in reserves by the companies as soon as these exceed 20% of the company's share capital. When the reserves exceed the limit, the excess is subject to the Dividend Tax at a rate of 50% of the undistributed net income. The tax rate is 15%.
- The repeal of the fictitious VAT mechanism which consisted in the taxpayer calculating fictitiously the VAT on operations carried out with non-taxable persons.
- The exemption of VAT on services provided to oil companies and their subcontractors when the said services are directly related to the execution of oil operations.
- Regarding tax audits, any document rejected or not presented during the audit operations, as recorded in an official report, is inadmissible in the litigation phase. In addition, in the event of hierarchical or jurisdictional referrals, the rate of advance payments to be made has been revised.

From now, no payment is required in the event of a referral to the Head of the Tax Administration or the Minister of Finance.

In case of referral to the arbitration committee of tax appeals, the rate of advance payment is set at 15% of the disputed amounts. In case of referral to the judge, the rate of advance payment is set at 25% of the disputed amounts. The advanced amounts paid are fully refunded when the litigation procedure results in a decision in favor of the taxpayer.