



Mauritania



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The 2022 fiscal year began in Mauritania with the entry into force of Law No. 2022-001 of January 13, 2022, on the finance law for the year 2022.

Among the new measures,

- A simplified tax regime for commercial fishing has been instituted. This regime is aimed at companies that export frozen products on land or on board, finished products and fresh or live products excluding fish meal and oil, consignments for the foreign regime, processing and freezing, small pelagic products, ship chandler and free license contracts. The tax is set at 1% of the gross exported value for artisanal exporters who have fixed assets intended only for the processing of their own production. This rate is set at 1.2% for artisans who do not have processing plants.

The authority in charge of the marketing of “fishery products intended for export” deducts the withholding tax based on the net commercial value and remits it to the tax administration the 15th of the following month at the latest.

For the inshore and offshore fishing companies, the tax is calculated annually on the production of the previous year. Exporters are obliged to determine and pay spontaneously, within 30 days following the expiry date of the filing of the income tax return, the amount of tax due based on their onboard fishing log for the previous year.

- Capping at 20% of the amount of tax on wages due by staff working under written contracts with a national or foreign press company or establishment established in Mauritania, airlines and air navigation agencies
- VAT exoneration for the transport equipment of public transport companies for passengers or goods, sales to airlines and public transport companies of goods intended to be incorporated into aircraft or their transport equipment
- Reduction of VAT rate for telephony company to 16%
- An annual property tax on undeveloped land is introduced. This tax, the rate of which will be fixed by regulation of Ministry of Finance, does not apply to land used for commercial, industrial, or artisanal purposes; to land owned by the State, foreign States, local authorities, public administrative establishments, national companies, and companies with majority public holdings.