



MINISTÈRE DE L'ÉCONOMIE  
ET DES FINANCES  
RÉPUBLIQUE DU BÉNIN

# Paying Taxes

 **DOING  
BUSINESS**  
in **BENIN**



July 2021

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## List of reforms

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# Summary of reforms implemented in Benin

## Impact of reforms

	Reform	Question/sub-indicator impacted
1	Joint payment of taxes through tele-payment	<ul style="list-style-type: none"><li>Reduction of number of payments: 9 taxes can be paid through a single payment through the website of the tax authority. Hence, the number of payments have reduced by 8</li></ul>
2	Implementation of a procedure to obtain VAT refunds	<ul style="list-style-type: none"><li>Benin should be recognized as having a procedure in place for VAT refunds</li><li>The time to comply with a VAT refund should be recorded as: 0.7 hours</li><li>The time to obtain a VAT refund should be recorded as : 4 weeks</li></ul>
3	Abolition of various taxes	<ul style="list-style-type: none"><li>The number of payments and the total tax and contribution rate should be amended to reflect the abolition of the following taxes: The radio tax, the television tax, the tax on collection of trash</li><li>The number of payments and the total tax and contribution rate should be amended to reflect the merging of the single property tax (developed land) and the single property tax (undeveloped land) into a Unique Land tax</li></ul>
4	Implementation of tele-payment for social security contributions	<ul style="list-style-type: none"><li>The time for payment of social security contributions has reduced to 5.3 hours</li></ul>

# 1. Joint payment of taxes through tele-payment

## Details of the reform

### Description of the reform

- As a result of the introduction of tele-declaration and tele-payment for large enterprises, **9 different taxes can be paid jointly, through a single payment once a year.**
- The online platform for telepayment allows the taxpayer to **prepare a basket constituted of several taxes and pay them through a single transaction electronically.**
- The taxes that can be paid jointly are the following:
  1. **Corporate income tax**
  2. **Value added tax**
  3. **Business license tax (Patente)**
  4. **Payroll tax**
  5. **Social security contributions**
  6. **Employee paid social security contributions**
  7. **Tax on insurance contracts**
  8. **Tax on interest**
  9. **Fuel tax**

### Impact of the reform

- **Reduction of number of payments:** The 9 taxes mentioned can be paid through a single payment through the website of the tax authority. Hence, the number of payments have reduced by 8.

### Legal basis

- Website of the tax authority: <http://www.impots.finances.gouv.bj/>

# 1. Joint payment of taxes through tele-payment

## Demonstration of joint payment of taxes through tele-payment

**1** The user first logs on to the online platform of the tax administration (www.eservices.impots.bj)

e-services

### Authentification

Nom d'utilisateur

Obligatoire

Mot de passe

Obligatoire

Mot de passe oublié?

Connexion

**2** After submitting the declarations for the different taxes, the user clicks on the tab " Paiements " and the sub-menu " Paiements " to access the payments functionality of the platform

The screenshot shows the E-Filing platform interface. At the top, there is a navigation bar with the following items: E-Filing, Accueil, Comptes, Déclarations, Documents fiscaux, and Paiements. The 'Paiements' menu is expanded, showing a sub-menu with four items: 1. Paiements (selected), 2. Liste des paiements, 3. Sélectionnez des éléments, and 4. Confirmation de paiement. Below the navigation bar, there is a table titled 'Charges' with the following columns: Type, Type d'impôt, Numéro de compte, Période d'imposition, Montant, Montant payé, N° Document, Date d'échéance, Établissement, and Sélectionner. The table contains three rows of data:

Type	Type d'impôt	Numéro de compte	Période d'imposition	Montant	Montant payé	N° Document	Date d'échéance	Établissement	Sélectionner
Soumis	TB (TAXE SUR LES BOISSONS)	38855	8 / 2018	5 000,00 XOF	0,00 XOF	0000001608415	10 sept. 2018		<input type="checkbox"/>
Soumis	ACOMPTE DE IS	38813	3 / 2018	12 000,00 XOF	0,00 XOF	0000001608499	16 mars 2018		<input type="checkbox"/>
Soumis	ACOMPTE DE IS	38813	6 / 2018	12 000,00 XOF	12 000,00 XOF	0000001608762	11 juin 2018		<input type="checkbox"/>

At the bottom of the table, there are navigation arrows and a page number '1'. Below the table, there are two buttons: 'Ajouter au panier' and 'Suivant'. At the very bottom of the page, there is a footer with the following text: 'Contributeur actif : FATOUIMA DAOUIDA | 2201000514502', 'Termes et conditions | politique de confidentialité', 'Copyright © 2017 Sogema Technologies Inc All rights reserved', and 'Version 1.8.1'.

# 1. Joint payment of taxes through tele-payment

## Demonstration of joint payment of taxes through tele-payment

**3** The basket can be constituted by crossing the boxes on the right of each tax and then clicking on the “Ajouter au panier” (Add to basket) button and then the “Suivant” (Next) button below

E-Filing Accueil Comptes Déclarations Documents fiscaux Paiements (38) Matthew Baume

1 Sélectionnez des éléments 2 Gérer votre panier 3 Choisir votre établissement payeur 4 Confirmation de paiement

### Charges

Type	Type d'impôt	Número de compte	Période d'imposition	Montant	Montant payé	N° Document	Date d'échéance	Établissement	Sélectionner
Soumis	TB (TAXE SUR LES BOISSONS)	38855	8 / 2018	5 000,00 XOF	0,00 XOF	0000001608415	10 sept. 2018		<input checked="" type="checkbox"/>
Soumis	ACOMPTE DE IS	38813	3 / 2018	12 000,00 XOF	0,00 XOF	0000001608499	16 mars 2018		<input checked="" type="checkbox"/>
Soumis	ACOMPTE DE IS	38813	6 / 2018	12 000,00 XOF	12 000,00 XOF	0000001608762	11 juin 2018		<input type="checkbox"/>

Ajouter au panier Suivant

Contributeur acsf : FATOUMA DACUDA | 22010005 14502

**4** The amount to be paid for each tax can be adjusted on the next screen

E-Filing Accueil Comptes Déclarations Documents fiscaux Paiements (0) Matthew Baume

1 Sélectionnez des éléments 2 Gérer votre panier 3 Choisir votre établissement payeur 4 Confirmation de paiement

### Panier

Total des montants : 1 522 840,00 XOF  
Total à payer : 1 522 840,00 XOF

Type	Type d'impôt	Número de compte	Période d'imposition	N° Document	Date d'échéance	Établissement	Montant	Montant à payer (XOF)	Action
Soumis	VERSEMENT PATRONAL SUR SALAIRES	38097	1 / 2018	0000000268020	12 févr. 2018		1 522 840,00 XOF	1522840	Supprimer

Retour Suivant

# 1. Joint payment of taxes through tele-payment

## Demonstration of joint payment of taxes through tele-payment

5 After the amounts of all the taxes have been adjusted, the user selects the option to make the payment ("Sélectionner un établissement payeur") that appears on the next screen

Filing Accueil Comptes Déclarations Documents fiscaux Paiements Matthew Baume

1 Sélectionnez des éléments 2 Gérer votre panier 3 Choisir votre établissement payeur 4 Confirmation de paiement

Sélectionner un établissement payeur

Sélectionner un établissement payeur

Télépaiement DGI

Retour Soumettre le paiement

6 The user can fill in their bank details and personal information to make the payment

E-Filing Accueil Comptes Déclarations Documents fiscaux Paiements Matthew Baume

1 Sélectionnez des éléments 2 Gérer votre panier 3 Choisir votre établissement payeur 4 Confirmation de paiement

Sélectionner un établissement payeur

Sélectionner un établissement payeur

Télépaiement DGI

IFU 3209500624018

Nom du contribuable NOUVELLE SOCIETE D'ASSURANCE DU BENIN

Numéro de téléphone 311467

Adresse courriel Adresse courriel

Sélectionnez un compte bancaire UBA BENIN

Sélectionnez une devise Sélectionner UBA BENIN

Taux de change Société Générale Bénin

# 1. Joint payment of taxes through tele-payment

## Demonstration of joint payment of taxes through tele-payment

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By clicking on the “Soumettre le paiement” (Submit the payment) button, the user is able to pay the total amount for multiple taxes in one go

The screenshot shows the E-Filing interface for tele-payment. The navigation bar includes 'E-Filing', 'Accueil', 'Comptes', 'Déclarations', 'Documents fiscaux', and ' Paiements'. The user is identified as 'Matthew Baumc'. The main form is titled 'Sélectionner un établissement payeur' and includes a radio button for 'Télépaiement DGI'. The form fields are as follows:

IFU	3200900624018
Nom du contribuable	NOUVELLE SOCIETE D'ASSURANCE DU BENIN
Numéro de téléphone	311467
Adresse courriel	Adresse courriel
Sélectionnez un compte bancaire	UBA BENIN
Sélectionnez une devise	XOF FRANC CFA
Taux de change	1
Montant	XOF
Montant à payer	1 522 840,00 XOF

Buttons: 'Retour' (orange) and 'Soumettre le paiement' (green).



## 2. Implementation of a procedure to obtain VAT refunds

### Details of the reform

#### Description of the reform

- Given that as per articles 219- 268ter of the Tax Code, **value added taxes exist in Benin, Article 243 new – 249 new of the General Code of Taxes 2019 lay out the procedure for companies to obtain a reimbursement of excess VAT** that is paid upstream during operations but is not offset by sales.
- According to Article 243 new of the General Code of Taxes 2019, the following entities are eligible to receive a VAT refund:
  - Producers
  - Taxable persons who carry out, for more than half of their annual turnover, export operations or similar operations
  - **The taxable persons who acquire investment goods opening right to deduction for a value higher than 40 000 000 CFA francs including all taxes**
  - The approved according to the provisions of the community code of the investments
- As per a new reform outlined in Article 246 new of the General Code of Taxes 2019, **low-risk cases are accorded an automatic VAT refund without audit**, which has reduced **the time to obtain a VAT refund to c. 4 weeks.**

#### Impact of the reform

- **Postfiling index:**
  - Benin should be **recognized as having a procedure in place for VAT refunds**
  - **The time to comply with a VAT refund** should be recorded as: **0.7 hours**
  - **The time to obtain a VAT refund** should be recorded as : **4 weeks**

#### Legal basis

- **Beninese General Code of Taxes 2019:**  
<http://www.impots.finances.gouv.bj/wp-content/uploads/2019/04/CODE-GENERAL-DES-IMPOTS-2019.pdf>

# 3. Abolition of various taxes

## Details of the reform

### Description of the reform

- As per the law of Finance of 2020, **the radio tax was abolished**, through the deletion of articles 290, 291, 292, and 293.
- As per the law of Finance of 2020, **the television tax was abolished** through the deletion of articles 290, 291, 292, and 293.
- As per the law of Finance of 2020, **the tax on collection of trash was abolished**, through the deletion of articles 1042 new, 1043 new and 1044 new.
- As per Article 996 new of the law of Finance of 2020, **the single property tax (developed land) and the single property tax (undeveloped land) were abolished and merged into a Unique Land tax**

### Impact of the reform

- The number of payments and the total tax and contribution rate should be amended to reflect the abolition of the following taxes:
  - **The radio tax**
  - **The television tax**
  - **The tax on collection of trash**
- The number of payments and the total tax and contribution rate should be amended to reflect the **merging of the single property tax (developed land) and the single property tax (undeveloped land) into a Unique Land tax**

### Legal basis

- 2020 Finance Law: [www.impots.finances.gouv.bj/wp-content/uploads/2020/01/LOI-DE-FINANCES-2020.pdf](http://www.impots.finances.gouv.bj/wp-content/uploads/2020/01/LOI-DE-FINANCES-2020.pdf)

# 4. Implementation of tele-payment for social security contributions

## Details of the reform

### Description of the reform

- As a result of the implementation of tele-declaration and tele-payment as well as the use of accounting software for the preparation of payments, **the time for payment of Social security Contributions has reduced.**

### Impact of the reform

- The time for payment of social security contributions has reduced to **5.3 hours.**
- **This includes:**
  - **5 hours** to prepare the tax declaration
  - **0.2 hours** to deposit the associated tax declaration
  - **0.1 hours** for the payment of social security contributions and labour taxes using the online portal

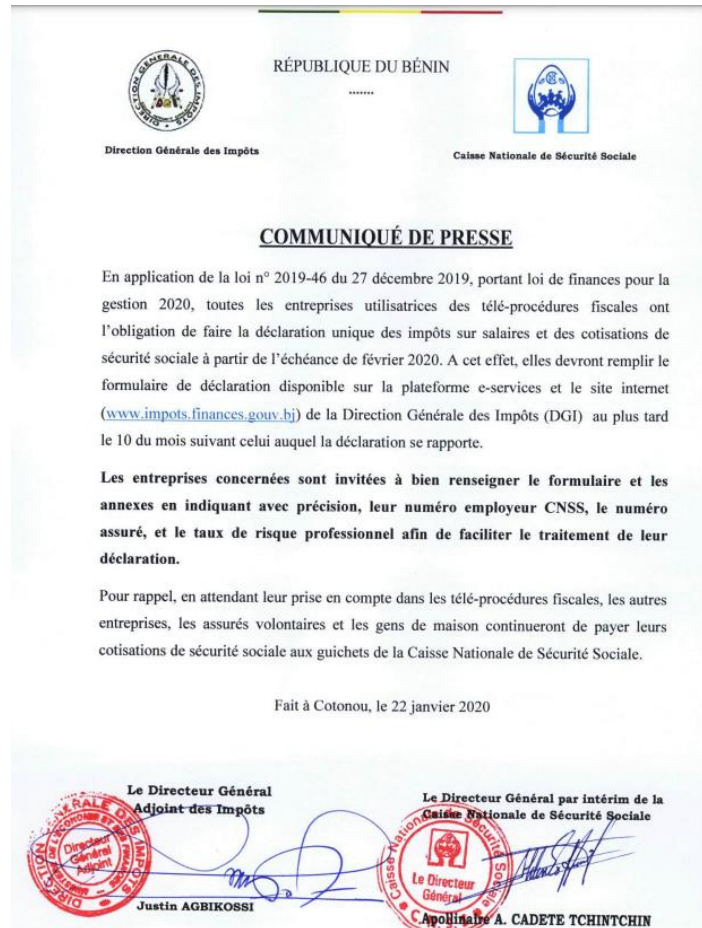
### Legal basis

- **Press release announcing the mandatory payment of social security contributions through telepayment:**

<http://www.impots.finances.gouv.bj/wp-content/uploads/2020/01/COMMUNIQUE-DE-PRESSE-DECLARATION-UNIQUE-DES-IMPOTS-SUR-SALAIRES-ET-COTISATIONS-SOCIALES.pdf>

## 4. Implementation of tele-payment for social security contributions

La note de service n°381/MEF/CAB/SGM/DGI/CSC du 24 mars 2021



### PRESS RELEASE

Pursuant to Law No. 2019-46 of December 27, 2019, on the Finance Act for the management of 2020, all companies using tele-tax procedures are required to make the single declaration of taxes on wages and social security contributions from the deadline of February 2020. For this purpose, they will have to fill in the declaration form available on the e-services platform and the website [www.impots.finances.gouv.bj](http://www.impots.finances.gouv.bj)) of the General Directorate of Taxes (DGI) no later than the 10th of the month following the month to which the declaration relates.

**The companies concerned are invited to fill in the form and the annexes with precision, indicating their CNSS employer number, the insurance number, and the professional risk rate in order to facilitate the processing of their declaration.**

As a reminder, while waiting for their inclusion in the tax tele-procedures, other companies, voluntary insurers and domestic workers will continue to pay their social security contributions at the counters of the National Social Security Fund

Source: <http://www.impots.finances.gouv.bj/wp-content/uploads/2020/01/COMMUNIQUE-DE-PRESSE-DECLARATION-UNIQUE-DES-IMPOTS-SUR-SALAIRES-ET-COTISATIONS-SOCIALES.pdf>

# 4. Implementation of tele-payment for social security contributions

## Demonstration of payment of social security contributions

Type	Type d'impôt	Numéro de compte	Période d'imposition	Solde	Numéro de Document	Date d'échéance	Établissement	Sélectionner
Assiette	ENREGISTREMENT	91498	2021-01,02	180 000,00 XOF	0000004760609	11 janv. 2021		<input type="checkbox"/>
Cotisation en attente de liquidation	VERSEMENT PATRONAL SUR SALAIRES	91425	2020-06	3 400 000,00 XOF	0000004757766	10 juil. 2020		<input type="checkbox"/>
Cotisation en attente de liquidation	Acompte Sport_nouvelle version	91330	2020-06	491 000,00 XOF	0000004756829	10 juil. 2020		<input type="checkbox"/>
Assiette	TVA (TAXE SUR LA VALEUR AJOUTEE)	91377	2020-06	350 000,00 XOF	0000004760583	10 juil. 2020		<input type="checkbox"/>
Assiette	COTISATION CNSS	91376	2020-06	13 865,16 XOF	0000004760556	10 juil. 2020		<input type="checkbox"/>

As shown, the platform for tele-payment of taxes allows the payment of social security contributions such as

- the **Payroll tax** (Versement Patronal sur Salaires) and
- **Social security contributions** (Cotisations CNSS)

Source: <https://eservices.impots.bj/login?returnUrl=%2Fhome>

**End**