

Regulatory Framework for Establishing a Manufacturing Entity in Gabon: A Guide for Foreign Investors

Legal, Structural & Strategic Analysis for Foreign Investors

Content Partner: J. v. G. technology GmbH

Turnkey solar module production lines — since 1997

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Technical Overview: Establishing a Manufacturing Entity in Gabon



Created as part of the PVKnowHow Knowledge Network



Prepared by J.v.G. Technology GmbH



European specialists in turnkey solar module production lines

Key Project Data

SARL/...

Legal Structure

Two primary entity types for foreign investors; choice depends on scale and shareholder count

Weeks

Registration Timeline

Formal registration via ANPI- Gabon one-stop shop; full setup requires additional time

Nkok

SEZ Location

Gabon Special Economic Zone – 27 km from Libreville, near Owendo Sea Port

10 Yrs

Tax Holiday

Zero corporate tax for first 10 years in Nkok SEZ; reduced rate thereafter

📄 Project Type: Manufacturing entity setup · Region: Gabon (Central Africa) · Source: PVKnowHow / J.v.G. Technology GmbH

Market Context & Investment Environment

Gabon's Economic Profile

- Central African nation with strong natural resource base (oil, manganese, timber)
- One of Africa's higher GDP-per-capita economies in Sub-Saharan Africa
- Government strategy actively targeting economic diversification away from raw export
- UNCTAD: Gabon attracted over \$1.5 billion USD in FDI (2023 reference)

Why Manufacturing?

- Government ban on raw log export (2010) triggered industrial transformation model
- Policy framework now explicitly incentivizes value-added manufacturing
- CEMAC membership provides duty-free regional market of 50+ million consumers
- Preferential trade access to EU, US, and Japan via generalized system of preferences

Government Framework & Investment Incentives

ANPI-Gabon

- National Investment Promotion Agency – established 2014 with World Bank support
- Operates the digital one-stop shop (GNI – Guichet Numérique de l'Investissement)
- Coordinates all administrative procedures across multiple government bodies

Investment Code

- Gabon's legal framework governed by OHADA (Pan-African business law harmonization)
- French-influenced commercial law – predictable contract enforcement
- Sector-specific investment codes for mining, forestry, manufacturing, and agri-industry

Foreign Investor Rights

- 100% foreign ownership permitted – no mandatory local partner requirement
- Profit and dividend repatriation permitted under CEMAC regulations
- No exchange controls; corporate accounts in foreign currency (USD, EUR) possible

Legal Structures: SARL vs. SA

Criterion	SARL (Société à Responsabilité Limitée)	SA (Société Anonyme)
Equivalent	Limited Liability Company (LLC)	Corporation / Public Limited Company
Min. Share Capital	100,000 XAF (approx. €150)	10,000,000 XAF (approx. €15,200)
Shareholders	1 or more (single allowed)	At least 1; board of directors required
Best Suited For	SMEs; medium-scale manufacturing	Larger ventures; multi-stakeholder projects
Governance	Flexible management structure	Formal board + annual audited financials
Foreign Ownership	100% permitted	100% permitted

i Choice between SARL and SA depends on investment scale, number of stakeholders, and long-term growth ambitions. Both structures are valid for manufacturing entities.

Registration Process via ANPI-Gabon

1

1 — Select Legal Structure

Determine SARL or SA based on scale, capital, and shareholder composition
Engage local notary or legal consultant for articles of association preparation

2

2 — Prepare Documentation

Notarized articles of association · Proof of share capital deposit in a local bank
Valid ID for all directors and shareholders · Registered local company address

3

3 — Submit via GNI Portal

Online submission via gni-anpigabon.com — digital one-stop shop
ANPI-Gabon verifies documents and coordinates across all agencies simultaneously

4

4 — Obtain NIF & RCCM

Tax Identification Number (Numéro d'Identification Fiscale) issued by tax authority
Registration in the Commercial Register (Registre du Commerce et du Crédit Mobilier)

5

5 — Post-Registration Steps

Open corporate bank account · Register with CNSS (National Social Security Fund)
Obtain sector-specific manufacturing license from relevant ministry

Licensing & Permits for Manufacturing

General Business License

- Patente – annual business license required for all commercial activities
- Obtained from the Direction Générale des Impôts (tax authority)
- Renewal required annually; linked to NIF and RCCM registration

Industry-Specific Permits

- Manufacturing operations require sector-specific permits from relevant ministries
- Industrial activity authorization issued by Ministry of Industry
- Environmental permits required prior to construction and production start

Workforce Permits

- Labor Code prioritizes hiring Gabonese nationals – local employment obligations apply
- Expatriate staff require work permits and residence visas – ANPI-Gabon assists with coordination
- CNSS (social security) enrollment mandatory upon first employee hire

Special Economic Zone: Nkok (GSEZ)

Zone Profile

- Located 27 km from Libreville; direct road, rail, and river access
- Direct connection to Owendo Sea Port for import/export logistics
- 1,126 hectares; industrial, commercial, and residential sectors
- 144+ investors from 16+ nations across 22 industrial sectors
- Ranked Best Economic Zone (Wood Sector) by FDI Intelligence / Financial Times, 2020
- First carbon-neutral certified industrial zone in Africa

Fiscal Incentives in GSEZ

- Zero corporate income tax for the first 10 years of operation
- Reduced 10% corporate tax rate for years 11–15
- 100% exemption from: withholding tax, property tax, VAT, and import duties
- No customs duties on imported machinery, equipment, and industrial parts
- 100% foreign ownership explicitly guaranteed within the SEZ
- Single-window (Guichet Unique) handles all SEZ administrative procedures

Environmental & Labor Compliance

Environmental Framework

- Environmental Impact Assessment (EIA) required before construction approval
- Permits issued by Ministry of Environment and relevant industrial authority
- GSEZ Nkok is Africa's first carbon-neutral certified industrial zone — sustainability standards apply

Labor Code Requirements

- Gabonese Labor Code governs employment contracts, working conditions, and dismissals
- Priority hiring of Gabonese nationals — expatriate quota restrictions apply
- Mandatory enrollment with CNSS for all employees from day one of operations

Ongoing Compliance

- Annual financial statement filing required for SA structures
- All official documents and procedures conducted in French
- Local legal and business consultants strongly recommended for ongoing compliance

Strategic Advantages for Manufacturing in Gabon

1

Market Access Gateway

CEMAC membership provides duty-free access to 50+ million regional consumers; EU/US preferential trade status applies

2

Industrialization Model

Proven SEZ model transformed Gabon from raw log exporter to world's 2nd largest tropical plywood exporter — replicable across sectors

3

Turnkey Entry Pathway

An experienced European turnkey provider can integrate full manufacturing know-how — reducing the learning curve for investors entering production with no prior local experience

- ❏ A proven turnkey manufacturing concept, combined with Gabon's structured SEZ framework, provides a de-risked entry path for industrial investors targeting Central and West African markets.

FAQ Highlights

What is the minimum investment required?

Legal minimum share capital is as low as 100,000 XAF (~€150) for an SARL. The practical investment for a manufacturing facility is substantially higher and depends on project scale and sector.

How long does registration take?

Through ANPI-Gabon's one-stop shop, formal registration can often be completed within a few weeks, provided all documentation is in order. Full operational setup takes longer.

Can a foreigner be the sole owner?

Yes. Both SARL and SA structures allow for a single foreign shareholder. Within the Nkok SEZ, 100% foreign ownership is explicitly guaranteed.

Is French knowledge required?

French is the official language. All official documents and administrative procedures are conducted in French. Engaging local legal and business consultants is strongly recommended.

Conclusion: Gabon as a Manufacturing Base

Structured Framework

OHADA legal system, ANPI-Gabon one-stop shop, and digital GNI portal provide a clear, sequenced entry process for foreign investors

Competitive Incentives

Nkok SEZ offers one of Africa's most comprehensive fiscal packages – 10-year tax holiday, full customs exemption, 100% foreign ownership

Regional Strategic Position

CEMAC membership, Atlantic port access, and growing industrial ecosystem position Gabon as Central Africa's emerging manufacturing hub

- ✔ Gabon offers a structured and increasingly investor-friendly environment for establishing a manufacturing entity. The government's clear strategy, embodied by ANPI-Gabon and the Nkok SEZ incentives, provides a solid foundation for foreign entrepreneurs entering production.

About the Content Partner

J. v. G. technology GmbH – The DESERT Company

Founded in 1997 in Bavaria, Germany. Family-owned engineering company specializing in turnkey solar module production lines.

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On-site team training included – no prior manufacturing experience required.

Key areas:

Turnkey PV manufacturing lines | DESERT Technology® |
TÜV-certified module designs | Factory planning to production

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