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Budget Law 2025-2026 Burundi

Legal Alert

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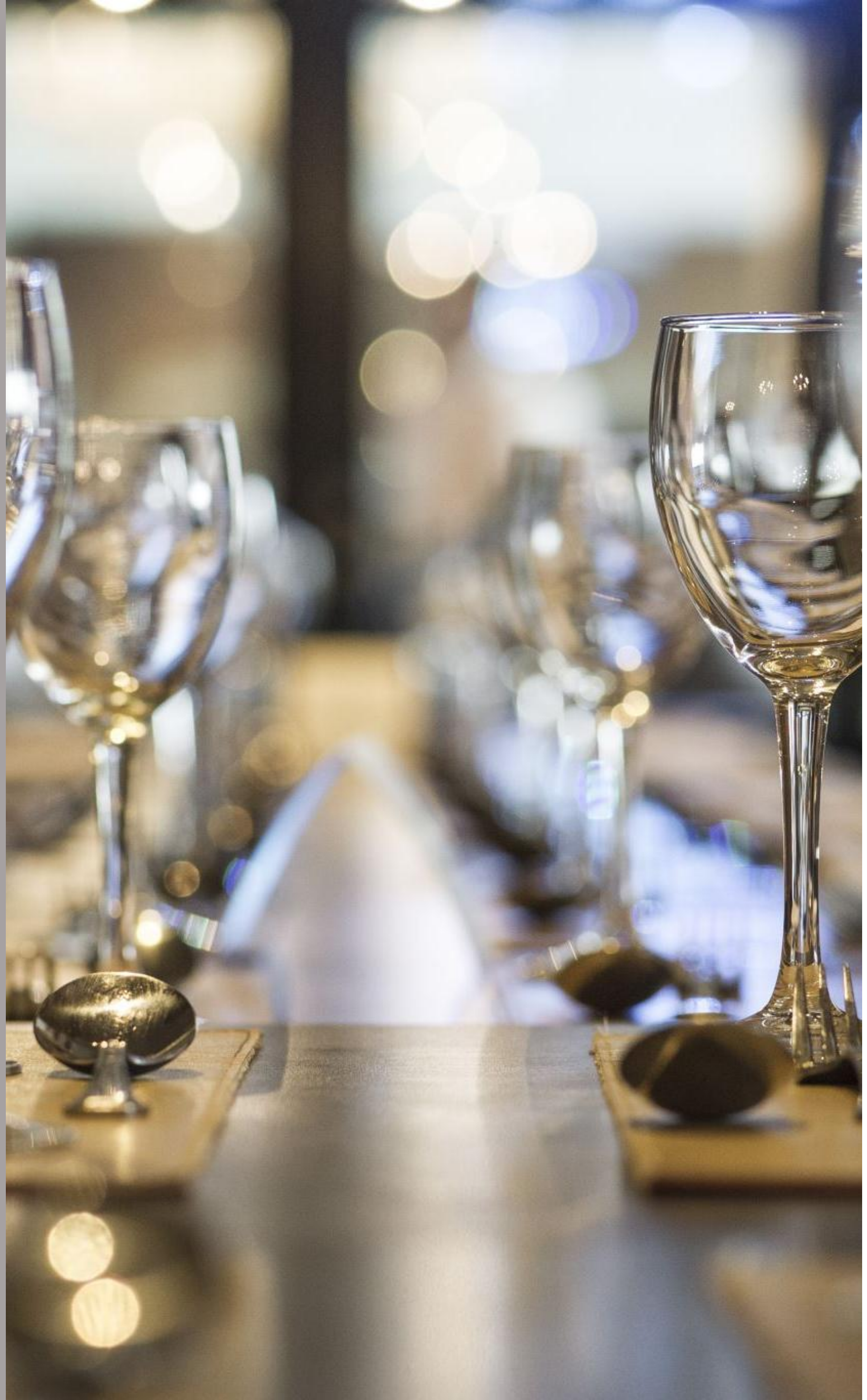
Digital sector

10% levy is introduced on Burundi-sourced income for digital content distribution platforms.

This includes services such as streaming, VoIP, or e-commerce providing content, products, or services accessible to users located in Burundi.



Drinking establishments, restaurants and hotels

The annual fees for obtaining or renewing an operating license for various categories of bars, restaurants, and hotels are updated.

New subcategories have been created with adjusted fees.

Land sector

Building permits are conditional upon:

- Insurance certificate covering exposure related to damages to the building;
- Insurance certificate covering exposure related to decennial and biennial responsibility;

When the value of the building to be constructed is of one hundred million Burundi Francs (**100,000,000 BIF**).

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Rental tax advance payment is established and due annually by September 30.

The amount payable is equal to a quarter (25%) of the rental income tax declared the previous year.

Rental tax

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Mining sector

Sixteen percent (16%) of the value of minerals exploited in Burundi by artisanal or semi-mechanized miners must be paid to the State.

Artisanal or semi-mechanized miners and mining trading houses remain subject to income tax.

Mineral coal

The importation of mineral coal is exempted from customs duties and VAT.

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Importations to Burundi

- An administrative fee for the importer is set at **1%** of the customs value on the territory of Burundi.
- A computer fee of **0.25%** of the customs value is charged for each customs declaration.
- A fixed administrative fine of fifty million Burundi Francs (**50,000,000 BIF**) per container is set for any importer who evades customs control by breaking the seals without prior authorization from a competent customs officer.

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Foreign employment

4% of the annual gross salary for foreign employees in Burundi is due annually by **March 31st**.

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Income taxation for Individuals

- Annual turnover of twenty-five million Burundi Francs (**25,000,000 BIF**) or less, quarterly declaration is mandatory. Taxation will be set at **1%** of the quarterly revenue.

- Annual turnover exceeding twenty-five million Burundi Francs (**25,000,000 BIF**), individuals are subject to an annual tax filing. Taxation will be set at either **1%** or **30%** - starting from the year following the one in which they reached this threshold.

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Business net profits

Private commercial companies

- Dividends are considered fully distributed within thirty **(30)** calendar days of the annual income tax declaration deadline, if there are no official minutes documenting the allocation of net profits.
- No net profit may be retained or in free reserves for two consecutive fiscal years. A **15%** withholding tax will then be applicable to any such net profit, payable by the fifteenth **(15^{th})** day of the month following the chargeable event.

Public companies

- Net profits earned by publicly-owned commercial or industrial companies are distributed within thirty **(30)** calendar days, starting from the annual income tax filing deadline.
- Dividends accruing to the State are paid no later than the fifteenth **(15^{th})** day following the month of distribution. In the event of non-compliance, dividends are subject to a penalty of **5%** per month of delay.

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Business and Tax Registration

Trade registration falls under the jurisdiction of Burundi Development Agency for companies (ADB) and ANACOOP.

Tax registration falls under the exclusive jurisdiction of Burundi Revenue Authority (OBR).

VAT Registration

Taxpayers whose annual imports reach a customs value of one hundred million Burundi Francs (100,000,000 BIF) are automatically subject to VAT and registered with the medium taxpayers' office.

Taxpayers with an inventory exceeding fifty million Burundi Francs (50,000,000 BIF), following a tax audit, are automatically subject to VAT and registered with the medium taxpayers' office.

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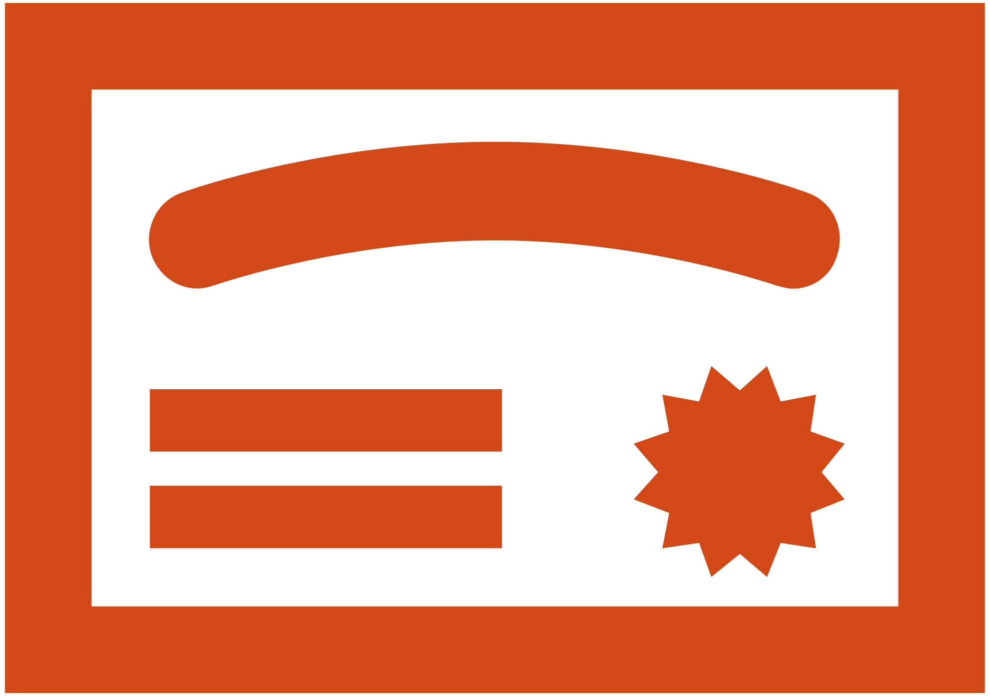
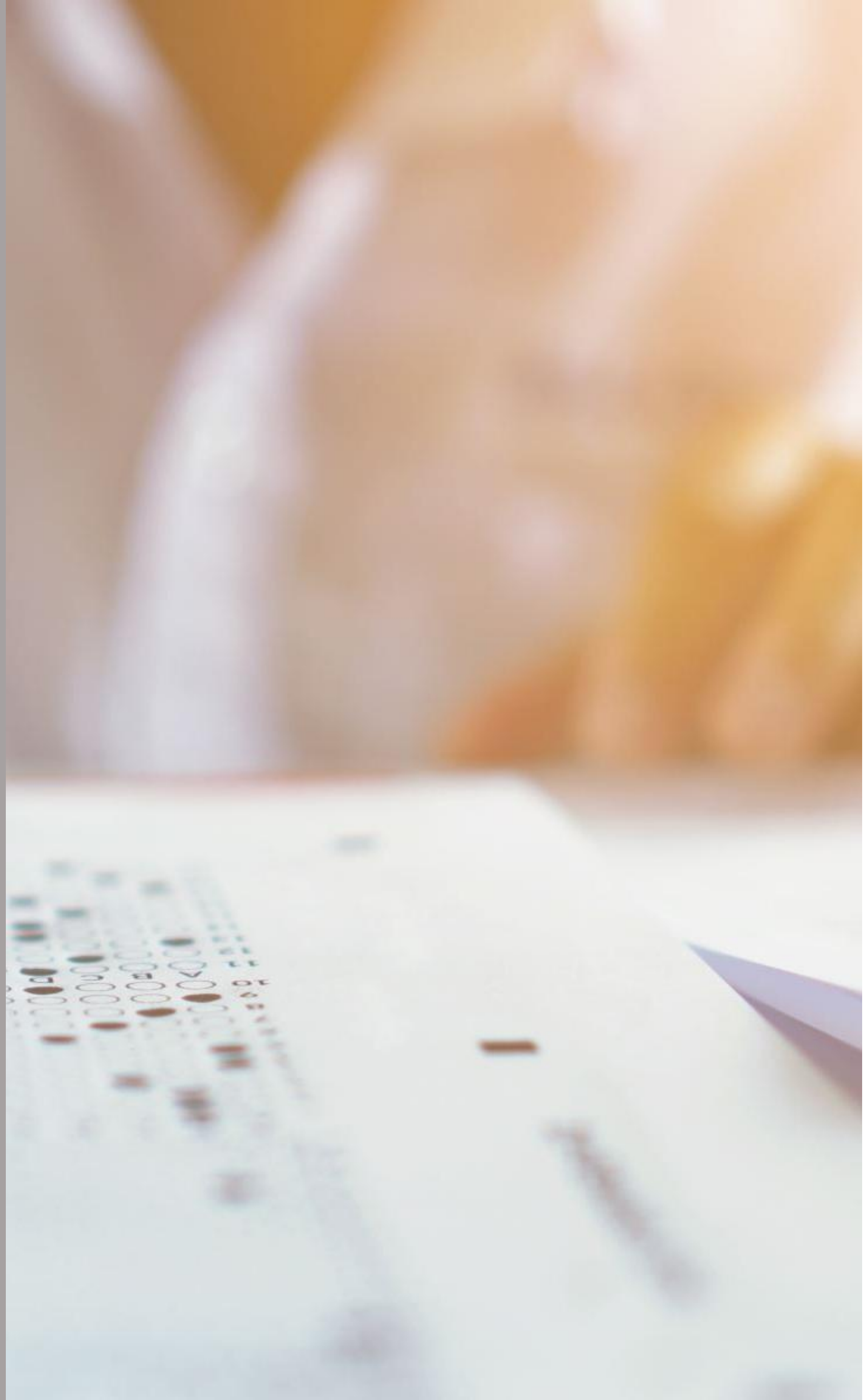
Exemption certificate

The exemption certificate is granted upon payment of three hundred thousand Burundi Francs (**300,000 BIF**) per certificate, except for exemptions governed by the Vienna Convention and by the East African Community (EAC) Customs Management Act.





Invoicing

- Any purchase of goods and services must be evidenced by an invoice as per the model established by the Tax Administration.
- Items purchased without a proper invoice will be confiscated by the Tax Administration and only returned after the buyer (or the seller) pays a fine equivalent to **20%** of the purchase price.

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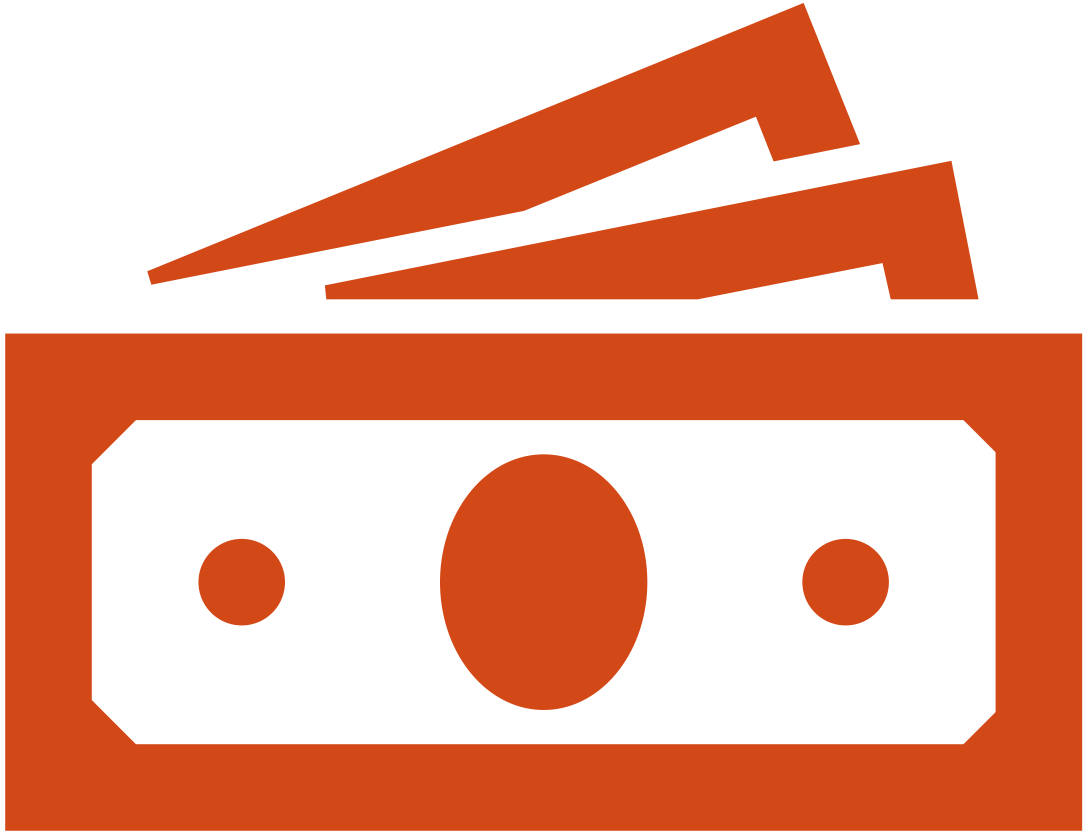
Declared or undeclared tax arrears

Remission of penalties for any taxpayer who voluntarily declares and pays their declared or undeclared tax arrears for the next **six (6)** months starting July 1st, 2025, and ending December 31st, 2025.

Tax or Import Fraud - Reward

A reward is set at **10%** of the principal amount of taxes, duties, fees or charges paid to the tax administration for anyone who reveals a tax or import fraud.



Vehicles

- Hybrid or electrical vehicles, motorcycles and tricycles are exempted from VAT and Consumption Tax.
- A technical control certificate for a motor-driven land vehicle requires valid public liability insurance.
- Technical control, local and international transport permit charges are updated.

1

Ordinary passport
300,000
Burundi Francs
(**BIF 300,000**)

2

Laissez-passer
50,000
Burundi Francs
(**BIF 50,000**)

3

CEPGL
30,000
Burundi Francs
(**BIF 30,000**)

Travel document fees updated

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Education and healthcare

A special contribution of **0.5%** is established to support the purchase of desks, textbooks, teacher recruitment, and the Health Assistance Card (CAM).

This contribution applies to:

- The net monthly salaries of staff working on projects funded by development partners
- The net monthly allowances of political officials
- The value of contracts carried out by public procurement beneficiaries
- The net monthly salaries of officials appointed by the President, the Presidents of both chambers of Parliament , and the Ombudsman

Voluntary contributions are encouraged.

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