



Vat standard rate

The VAT standard rate in Senegal is **18%**.

Reduced rate

The **10%** rate applies to tourist services provided by institutions with the necessary accreditation.

Vat zero rate

In particular, zero-rated operations include:

- direct export;
- services for ships.

Threshold

Non-resident companies selling goods remotely to individuals or businesses located in Senegal are not required to register as VAT payers. However, if they carry out taxable transactions in Senegal, for example, store goods in Senegal, registration is mandatory. This business must register before starting its activity or within 20 days after opening.

Deductible VAT

Nonresident companies are not allowed to deduct incoming Senegalese VAT.

Registration procedure

The application for registration can be submitted in paper form or online. A request for registration as a VAT payer is submitted to the head of the local tax department, along with the necessary supporting documents. The request is then processed and the applicant is subsequently notified of the decision to assign a VAT number.

Tax representative

Non-resident companies that are required to register as VAT payers must appoint a local tax representative. In turn, he or she must have the necessary accreditation and also be a VAT payer. And then the representative is fully responsible for the payment and other actions related to VAT.

Keeping records

The retention period for all VAT accounting records, including invoices, accounting books, VAT declarations, and payment confirmations, is 10 years. They must be available to the tax authorities upon request.

Filing VAT return and payment date

VAT returns must be filed and paid by the 15th day of the month following the reporting period. Reporting in Senegal is monthly and quarterly, depending on the size of the company's turnover.



