

The African Continental Free Trade Area (AfCFTA) as a Driver of Free Market Reforms in Central Africa

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Introduction

Before colonialism, “free trade routes criss-crossed the continent”, according to Professor George Ayittey¹. To ensure the promise of free trade persists, the African Union (AU) launched the African Continental Free Trade (AfCFTA) as a development framework to achieve its objectives of socio-economic transformation, a peaceful, integrated, and prosperous continent. The AfCFTA creates a unified market of 1.4 billion Africans and was signed by 53 AU member states². Its success hinges on the implementation of reforms that are anchored in the free market. Under the AfCFTA, free-market systems can thrive, as its design is inherently geared toward businesses, not governments.

Free market systems are economies that are driven by voluntary exchange, private property rights, and limited government intervention. Similarly, free market reforms refer to economic policies that reduce government intervention, shift control to private individuals and businesses based on supply and demand. Key free market reforms include privatizing state-owned enterprises, deregulation, and lowering trade barriers to foster competition. The aim is to increase efficiency, encourage innovation, and spur economic growth.

The AfCFTA is one of eight projects of the AU Agenda 2063 implemented by states, but driven by small and medium-sized enterprises (SMEs), large businesses, and minority state-owned companies. It is lowering tariff and non-tariff barriers while creating the conditions for trade to flourish across the continent with fewer restrictions. At the time of writing, there are 48 state parties to the agreement, and 7 countries started trading under the “*Guided Trade Initiative (GTI)*”, which has now expanded to include 31 countries³.

Free trade is an important driver of free market reforms⁴, having caused countries like China to liberalize their economies and naturally transition from being state-led to partially market-driven. To put this into context, trade as a share of GDP in China rose from 6% in

¹ Ayittey, George B. N. *Africa Betrayed*. New York: St. Martin’s Press, 1992.

² Kouam, Henri, Nchofoung Tii, Haiwang Djamo, and Rodrigue Tchoffo. *The Impact of the Economic Partnership Agreement (EPA) and the African Continental Free Trade Area (AfCFTA) on the Cameroonian Economy*. Yaoundé: Cameroon Economic Policy Institute, 2024.

https://camepi.org/wp-content/uploads/2025/06/Report_-_AgendaThe-Impact-of-the-Economic-Partnership-Agreement-and-the-African-Continental-Free-Trade-Area.pdf

³ “24 More African Countries Join AfCFTA Pilot Initiative,” *bilaterals.org*, accessed April 19, 2026, <https://www.bilaterals.org/?24-more-african-countries-join>.

⁴ Milton Friedman, “Item 215111,” *Collected Works of Milton Friedman*, Hoover Institution Library & Archives, Stanford University, accessed April 19, 2026, <https://miltonfriedman.hoover.org/internal/media/dispatcher/215111/full>.

1960 to 37% in 2025⁵. After joining the WTO, China was legally required to lower tariffs and non-tariff barriers⁶, while opening its financial and communication sectors. A similar story is seen across South Korea⁷, Taiwan⁸, and Morocco⁹. After signing an EU Economic Partnership Agreement (EPA), Morocco implemented several reforms to attract investments, simplify business procedures, and accelerate the competitiveness of sectors ranging from chemicals to automotives. As such, there is a clear and demonstrable link between free trade and market-friendly reforms. This essay is the first to investigate the link between the AfCFTA and the development of free markets. A literature review and brief methodology section follow in Section 1, the results and discussion follow in Section 2, followed by policy recommendations and conclusions in Section 3.

Section 1: Review of Literature

Trade liberalization is a key component of economic policy and often acts as a catalyst for reforms through several pathways, including global integration, institutional modernization and digitalization, political realignment, and enhanced competitiveness. Evidence from both empirical and theoretical studies shows that trade liberalization causes competition, attracts foreign direct investment (FDI), and encourages market-friendly reforms as countries become aligned with global standards^{10 11 12}.

Furthermore, trade liberalization strengthens institutional quality by improving property rights, regulatory frameworks, and contract enforcement^{13,14}. Meanwhile, Freund and

⁵ World Bank, “Trade (% of GDP) – China,” *World Bank Data*, accessed April 19, 2026, <https://data.worldbank.org/indicator/NE.TRD.GNFS.ZS?locations=CN>.

⁶ Yeling Tan, “How the WTO Changed China: The Mixed Legacy of Economic Engagement,” *Foreign Affairs* 100, no. 2 (March/April 2021): 90–102, <https://www.jstor.org/stable/26985928>.

⁷ Jungin Kim, “The Role of Public-Sector Unions During Privatization,” *The Korean Journal of Policy Studies* 25, no. 3 (2010): 23–45, https://www.e-jps.org/download/download_pdf?pid=jps-25-3-101.

⁸ Christopher M. Dent, “Taiwan’s Foreign Economic Policy: The ‘Liberalisation Plus’ Approach of an Evolving Developmental State,” *Modern Asian Studies* 37, no. 2 (May 2003): 461–483, <https://www.jstor.org/stable/3876579>.

⁹ Mona Haddad, *How Trade Liberalization Affected Productivity in Morocco*, World Bank Policy Research Working Paper No. 1096 (Washington, DC: World Bank, 1993), <https://ideas.repec.org/p/wbk/wbrwps/1096.html>.

¹⁰ Dani Rodrik, “What Do Trade Agreements Really Do?” (working paper, revised February 2018), Harvard Kennedy School, https://www.iberglobal.com/files/2018/rodrik_what_do_trade_agreements_really_do.pdf.

¹¹ David Dollar and Aart Kraay, “Trade, Growth, and Poverty,” *The Economic Journal* 114 (2004): F22–F49, <https://doi.org/10.1111/j.0013-0133.2004.00186.x>.

¹² Henri Kouam et al., *Report: The Impact of the Economic Partnership Agreement (EPA) and the African Continental Free Trade Area (AfCFTA) on the Cameroonian Economy* (Cameroon Economic Policy Institute, October 2024), <https://camepi.org/monetary-and-fiscal-policy/the-impact-of-the-economic-partnership-agreement-and-the-african-continental-free-trade-area-afcfta-on-the-cameroonian-economy/>.

¹³ Danny Leipziger and Michael Spence, eds., *Globalization and Growth: Implications for a Post-Crisis World* (Washington, DC: World Bank, 2008), accessed April 19, 2026, <https://documents1.worldbank.org/curated/en/660841468162283031/pdf/775730JRN020080alization0and0Growth.pdf>.

¹⁴ Ethan Ilzetki, Carmen M. Reinhart, and Kenneth S. Rogoff, “Exchange Arrangements Entering the Twenty-First Century: Which Anchor Will Hold?” *The Quarterly Journal of Economics* 134, no. 2 (May 2019): 599–646, <https://doi.org/10.1093/qje/qjy033>.

Weinhold¹⁵ ¹⁶ find that it improves access and trade in goods and services through digitization and better connectivity¹⁷ ¹⁸.

Additionally, trade liberalization reshapes political dynamics by empowering export-oriented sectors, reducing protectionist tendencies, and boosting competition, which fosters efficiency, innovation, and pro-market reforms¹⁹ ²⁰ ²¹ ²² ²³ ²⁴. These benefits are strongest when trade liberalization is paired with robust institutions, sector-specific reforms, flexible labour markets, and social safety nets²⁵ ²⁶, emphasizing the need for a coordinated approach to market-friendly economic reform.

Methodology

The study conducts a qualitative review of budgets, major reforms, and laws from the period 2019 - 2026 using national databases, state budgets, and articles to synthesize free market reforms in central African countries. Consistent with the literature on free market principles, the policy survey focuses on five indicators, namely: fiscal and tax incentives²⁷, non-tax

¹⁵ Caroline Freund and Diana Weinhold, "The Internet and International Trade in Services," *American Economic Review* 92, no. 2 (May 2002): 236–240, <https://doi.org/10.1257/000282802320189320>.

¹⁶ Caroline L. Freund and Diana Weinhold, "The Effect of the Internet on International Trade," *Journal of International Economics* 62, no. 1 (January 2004): 171–189, [https://doi.org/10.1016/S0022-1996\(03\)00059-X](https://doi.org/10.1016/S0022-1996(03)00059-X)

¹⁷ Peter R. Herman and Sarah Oliver, "Trade, Policy, and Economic Development in the Digital Economy," *Journal of Development Economics* 164 (2023): 103135, <https://doi.org/10.1016/j.jdeveco.2023.103135>.

¹⁸ Adeline Nembot and Stephane Atangana, "Africa: Break or Continuity with Traditional Financial Systems Post-Independence?" in *Review of African Social and Economic Development*, vol. 2 (Washington, DC: George Ayittey Society, n.d.), 23–30, <https://ayittesociety.org/img/gas/Review-of-African-Social-and-Economic-Development-Volume-2.pdf>.

¹⁹ Daron Acemoglu, Simon Johnson, and James A. Robinson, "The Rise of Europe: Atlantic Trade, Institutional Change, and Economic Growth," *American Economic Review* 95, no. 3 (June 2005): 546–579, <https://doi.org/10.1257/0002828054201305>.

²⁰ Caroline Freund and Bineswaree Bolaky, "Trade, Regulations, and Income," *Journal of Development Economics* 87, no. 2 (December 2008): 309–321, <https://doi.org/10.1016/j.jdeveco.2007.11.003>.

²¹ Roberto Chang, Linda Kaltani, and Norman V. Loayza, "Openness Can Be Good for Growth: The Role of Policy Complementarities," *Journal of Development Economics* 90, no. 1 (September 2009): 33–49, <https://doi.org/10.1016/j.jdeveco.2008.06.011>.

²² Elhanan Helpman, "Foreign Trade and Investment: Firm-Level Perspectives," *Economica* 81, no. 321 (January 2014): 1–14, <https://doi.org/10.1111/ecca.12042>.

²³ Kouam, Henri, and Fabien Sundjo. "Trade Liberalization and Economic Development: Lessons for Africa." *Nkafu Policy Institute, ResearchGate* (2022).

²⁴ Rodrik, "What Do Trade Agreements Really Do?"

²⁵ Pinelopi K. Goldberg and Nina Pavcnik, "The Effects of Trade Policy," in *Handbook of Commercial Policy*, vol. 1, ed. Kyle Bagwell and Robert W. Staiger (Amsterdam: North-Holland, 2016), 161–206, <https://doi.org/10.1016/bs.hescom.2016.02.003>.

²⁶ Henri Kouam, "Unlocking Commercial Bank Lending for SMEs in Central Africa: The Emerging Role of Credit Scoring Models," in *Review of African Social and Economic Development*, vol. 2, ed. Ibrahim Bâbâtundé Anoba (George Ayittey Society, 2025), 39–64, <https://george-ayittey-society.org/img/gas/Review-of-African-Social-and-Economic-Development-Volume-2.pdf>.

²⁷ G. R. Steele, "Progressive Taxation: Applying Hayek's Constraint," *The Political Quarterly* 82, no. 2 (April–June 2011): 222–230, <https://doi.org/10.1111/j.1467-923X.2011.02182.x>.

incentives, competition^{28 29}, Property rights³⁰, and digitalization^{31 32}. We then quantify the reforms for the chosen sample of 11 Central African countries and aggregate outcomes based on occurrences between the sample size of 11 countries.

Section 2: Results & Discussion

This section reports the main findings of the study and how they demonstrate the role of the AfCFTA in the development of free markets in Central Africa. Detailed information on the findings is presented in Appendices 1 & 2.

i. Tax Reforms

These reforms include tax cuts to the corporate income Tax Rate (CIT), value-added tax (VAT), and a reduction in import duties for certain sectors. To grow the business sector, nine (82%) of the eleven Central African states implemented a range of tax measures, ranging from CIT, VAT, and import duty reductions. These include Angola, Burundi, Cameroon, Democratic Republic of Congo (DRC), Equatorial Guinea, Gabon, Republic of the Congo, São Tomé and Príncipe (STP), and Rwanda. Specifically, eight countries (73 %) reduced CIT (Burundi, Cameroon, DRC, Equatorial Guinea, and Gabon) while five countries (45%) reduced VAT (Angola, Cameroon, Chad, Gabon, and STP). However, the Central African Republic (CAR) was the only country that raised taxes due to budgetary challenges.

Regarding the cost of doing business, 30% of countries (Cameroon, Chad, and Rwanda) reduced business registration fees and simplified the registration processes. In 18% of the countries (Chad and Sao Tome and Principe), VAT cuts targeted priority sectors. Similarly, Burundi and Rwanda, representing 18% of the region, used preferential taxes to attract foreign investment. Cameroon, Gabon, Sao Tome and Principe (27% of the countries) implemented tax cuts to promote SMEs. Only one country used tax reforms to improve efficiency in tax administration, with Cameroon shifting from automatic tax relief to performance-based tax incentives.

A synthesis of the tax reforms is shown in Figure 1.

²⁸ Roelof Salomons, Maartje Schulz, and Ruben Oude Engberink, *A Free Market for All* (Brussels: European Liberal Forum, 2022), PDF, <https://liberalforum.eu/wp-content/uploads/2022/06/A-Free-Market-for-All.pdf>.

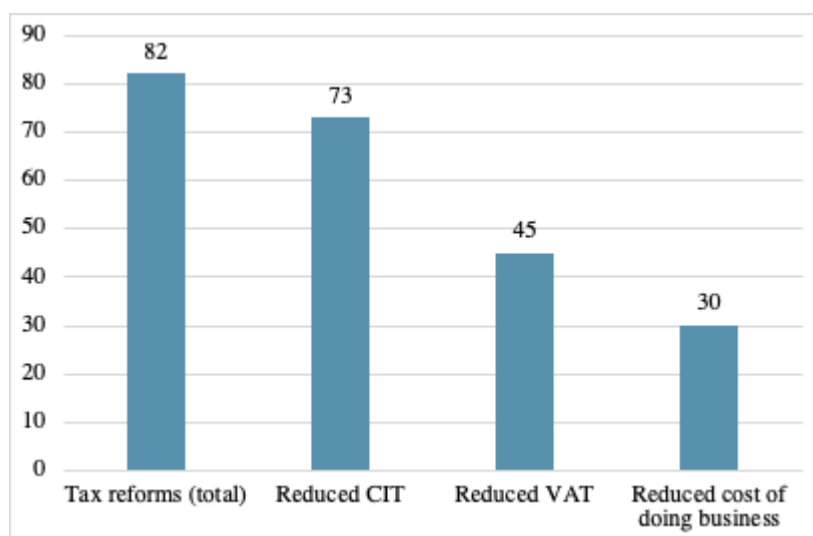
²⁹ United Nations Conference on Trade and Development (UNCTAD), *Competition, Competitiveness and Development: Lessons from Developing Countries*, UNCTAD/DITC/CLP/2004/1 (New York and Geneva: United Nations, 2004), https://unctad.org/system/files/official-document/ditccpl20041ch0_en.pdf.

³⁰ Salomons, Schulz, and Oude Engberink, *Free Market for All*.

³¹ Theresa Moyo, "The African Continental Free Trade Area and the Protocol on Free Movement of Persons: Opportunities, Complexities, and Prospects," in *Review of African Social and Economic Development*, Vol. 2 (George Ayittey Society, n.d.), 75–??, https://george-ayittey-society.org/img/gas/gas_review.pdf.

³² Calvano, Emilio, and Michele Polo. "Strategic differentiation by business models: Free-to-air and pay-tv." *The Economic Journal* 130, no. 625 (2020): 50-64

Figure 1: 82% of Central African Countries implemented a tax-related measure (%)



Source: Appendix 2

As the AfCFTA implementation takes hold, 40% of countries (Republic of Congo, Gabon, São Tomé and Príncipe and Rwanda) are accelerating reforms to promote local processing/manufacturing and economic diversification. These range from temporary suspension of import duties and VAT (Congo) to progressive taxation, where a rate of 15% on raw products, 10% on the second level of processing, and 5% on industrialized products. Gabon used such taxes to encourage processing of local wood, while Rwanda used them for priority agro-processing and ITC-related sectors, and Chad and Cameroon have reduced and 0% tax rates for Special Economic Zones (SEZs), respectively. While these reforms are consistent with the AfCFTA's goal of increasing the share of processed goods, Central Africa trade is only 1.5% - 3%³³ of its total - the lowest across the continent.

Greater efforts should be made to ensure that these reforms align with the regions' highly informal sector. Africa's highly informal market and small formal private sector means that tariff liberalization could reduce government revenues by 1-5% of GDP³⁴. Governments are now designing policies to prop up the private sector, hence the emergence of tax policies that target formal companies, but additional measures are necessary to encourage formalization³⁵
³⁶

³³ African Development Bank Group, *Multinational: Central Africa Joint Regional Integration Strategy Paper 2019–2025 Mid-Term Review and 2024 Regional Portfolio Performance Review Report* (Abidjan: African Development Bank Group, April 2024). [multinational_central_africa_joint_regional_integration_strategy_paper_2019-2025_mid-term_review_and_2024_regional_pr_report.pdf](#)

³⁴ International Monetary Fund, African Department, *Regional Economic Outlook: Sub-Saharan Africa—Recovery Amid Elevated Uncertainty* (Washington, DC: International Monetary Fund, April 2019), chap. 3, “Is the African Continental Free Trade Area a Game Changer for the Continent?”, <https://www.imf.org/-/media/files/publications/reo/afr/2019/april/english/sreo0419.pdf>.

³⁵ Gwaindepi, Abel. “Taxation in the context of high informality: Conceptual challenges and evidence from Sub-Saharan Africa.” *Review of Development Economics* 29, no. 2 (2025): 1228-1249.

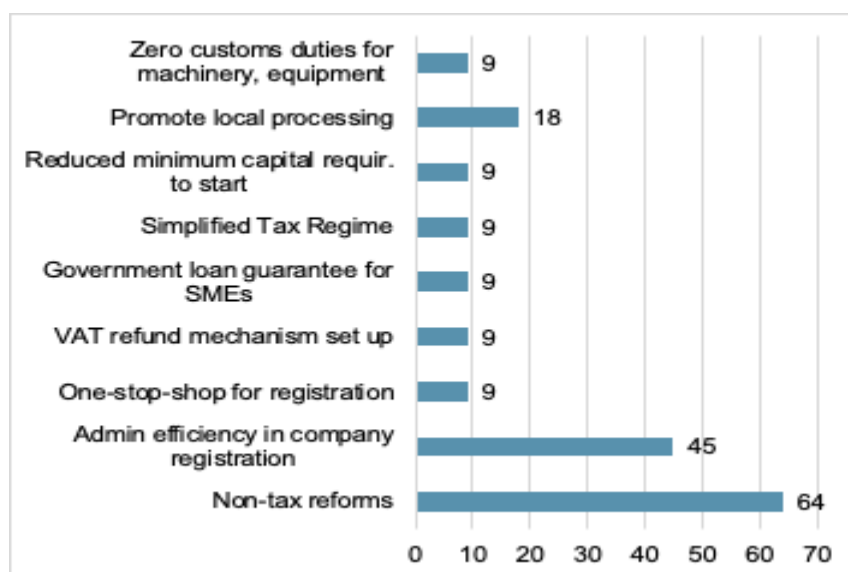
³⁶ Mick Moore, “Tax Obsessions: Taxpayer Registration and the ‘Informal Sector’ in Sub-Saharan Africa,” *Development Policy Review* 41, no. 1 (2023): e12649, <https://doi.org/10.1111/dpr.12649>.

ii. Non-tax incentives

These reforms promote domestic and foreign investment, support domestic processing, and reduce the costs of doing business. Applied in seven (64%) of the countries (Angola, Burundi, Cameroon, Chad, Equatorial Guinea, STP and Gabon), reforms include Cameroon's flat registration fee and the One-Stop-Shop for registering a start-up, Chad's dedicated VAT refund mechanism and government guarantees for SME loans, Gabon's reduced minimum capital required for registration, and Equatorial Guinea introduced a Simplified Tax Regime for SMEs. Figure 2 synthesizes these reforms.

To promote local processing and export of processed wood products, 18% of countries (Cameroon and CAR) introduced a ban on log exports. Meanwhile, the DRC imposes zero customs duties for machinery, equipment, and spare parts for the first three years of an investment. Although non-tax incentives are widely used to promote free market economies in Central Africa, the business environment in the region is still largely not conducive to business³⁷.

Figure 2: 6 in 10 countries implemented a non-tax reform measure (%)



Source: Appendix 2

iii. Competition

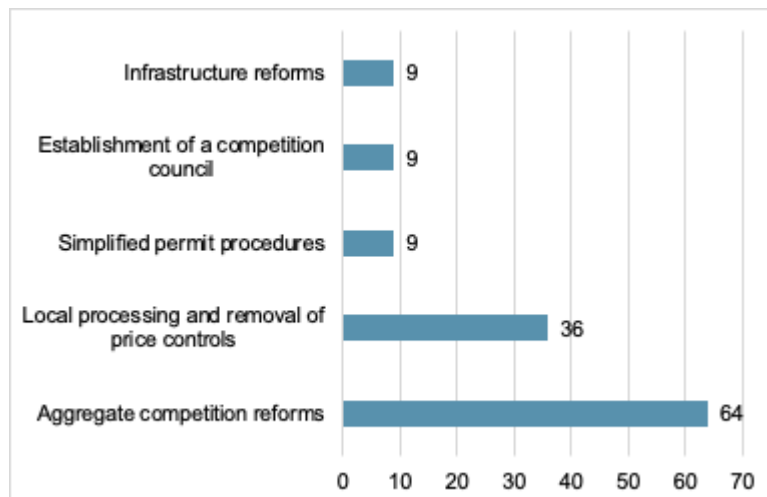
Seven of the countries (64%) implemented competition reforms, which include Angola, Burundi, Chad, Cameroon, DRC, Gabon, and Equatorial Guinea. They included measures to support local processing and removal of price controls. Examples include the removal of price controls (CAR), the reduction of VAT for locally produced flour, and tax breaks for entities that utilize local raw materials (Cameroon). Other competition-friendly measures include the simplification of procedures for obtaining construction permits (Rwanda) and the

³⁷ World Bank Group, *Business Ready (B-READY)* (Washington, DC: World Bank Group, 2023–2025), accessed April 19, 2026, <https://www.worldbank.org/en/businessready>.

establishment of a Competition Council to promote competition in trade (Chad). Conversely, the 51% Congolese ownership requirement for subcontracts, while important for local communities, limits competition and efficiency. It demonstrates the challenges of creating free markets in Africa, where the local populations are economically marginalised. Infrastructure reforms were evident in Angola (construction of the Lobito Development Corridor³⁸), but trade-relevant infrastructure remains a challenge for most countries in the region, which spend less than 4% of GDP versus 14% in countries like China³⁹. Even so, Burundi's landmark decree, which made traditional land protectable property, could boost commercial agriculture, as land can be used as collateral to access credit. The evidence suggests that ECCAS member countries are making headway in market liberalization, but they must target these policies to reflect market dynamics such as entrenched informality⁴⁰ while complementing market-friendly reforms with investments in physical and digital infrastructure⁴¹.

Highlights of the competition reforms are shown in Figure 3.

Figure 3: Central African Countries are simplifying procedures and reinforcing local processing requirements (%)



Source: Appendix 2

³⁸ Multilateral Investment Guarantee Agency (MIGA), *Lobito–Luau Railway Corridor Project*, World Bank Group, accessed April 19, 2026, <https://www.miga.org/project/lobito-luau-railway-corridor-project>.

³⁹ African Development Bank Group, “Infrastructure,” accessed April 19, 2026, <https://www.afdb.org/en/topics-and-sectors/sectors/infrastructure>.

⁴⁰ Vessah, Salim Ahmed. “Breaking Barriers to Inclusive Growth in Central Africa: Tackling Inequality and Informality as Structural Constraints.” *Nkafu Policy Institute*. Accessed April 19, 2026. <https://nkafu.org/breaking-barriers-to-inclusive-growth-in-central-africa-tackling-inequality-and-informality-as-structural-constraints/>.

⁴¹ Diagana, Ousmane. “Three Paths to Accelerating Digital Access in West and Central Africa.” *World Bank Blogs*. August 23, 2021. <https://www.worldbank.org/en/news/opinion/2021/08/23/three-paths-to-accelerating-digital-access-in-west-and-central-africa>.

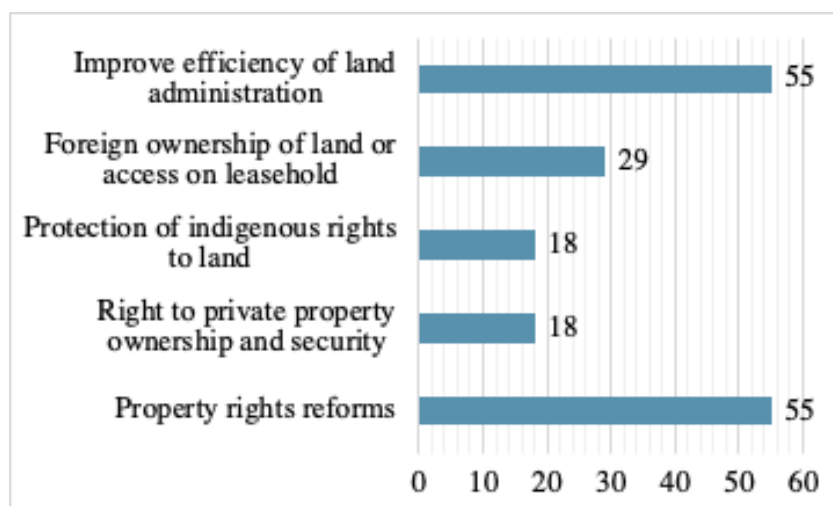
iv. Property rights

About half (55%) of the region implemented these reforms (Angola, Congo, DRC, Cameroon, Equatorial Guinea, and Rwanda). Equatorial Guinea and the Republic of Congo have legislated for private ownership and the security of land titles, while Angola and the Republic of Congo now protect indigenous rights. Similarly, Cameroon introduced Law No. 2024/008, which granted Traditional Chiefs veto power over land registration and protects the customary rights of indigenous communities in forest zones⁴² to attract foreign investment. Three (29 %) of the countries (Equatorial Guinea, Gabon, and São Tomé and Príncipe) introduced laws allowing foreign ownership of land, and Gabon now allows foreigners to participate in the property market within a maximum of a 99-year leasehold arrangement.

Reforms to improve efficiency were implemented in over half of the region (55 %). For example, Cameroon implements a tool to digitize land titles in major cities. Simplification of the land registration system in São Tomé and Príncipe made it more user-friendly, while in Rwanda, land can be reallocated if it is not used productively for three years. While this will boost efficiency in land use, careful implementation is warranted to protect foreign investors.

Most property right reforms largely focused on efficiency in land administration, and most reforms took place much earlier than 2019⁴³. However, some countries still face challenges ranging from weak enforcement to low adoption rates⁴⁴. Conscious of the progress in property rights reforms, future reforms could focus on trade-friendly property rights reforms, as the majority of reforms protect local and foreign investor rights, modernize land administration, and improve efficiency in land management. A summary of the property reforms is shown in Figure 4.

Figure 4: Property rights reforms (%)



Source: Appendix 2

⁴² GFBCam. (2024). Loi N°2024/008 du 24 juillet 2024 portant régime des forêts et de la faune, <https://gfbcam.com/?p=2672#:~:text=Loi%20N%C2%B02024/008,des%20exploitants%20forestiers%20du%20Cameroun>

⁴³ Generis Global Legal Services, “Understanding Property Ownership Rights in Burundi,” *Generis Online*, November 10, 2024, <https://generisonline.com/understanding-property-ownership-rights-in-burundi/>.

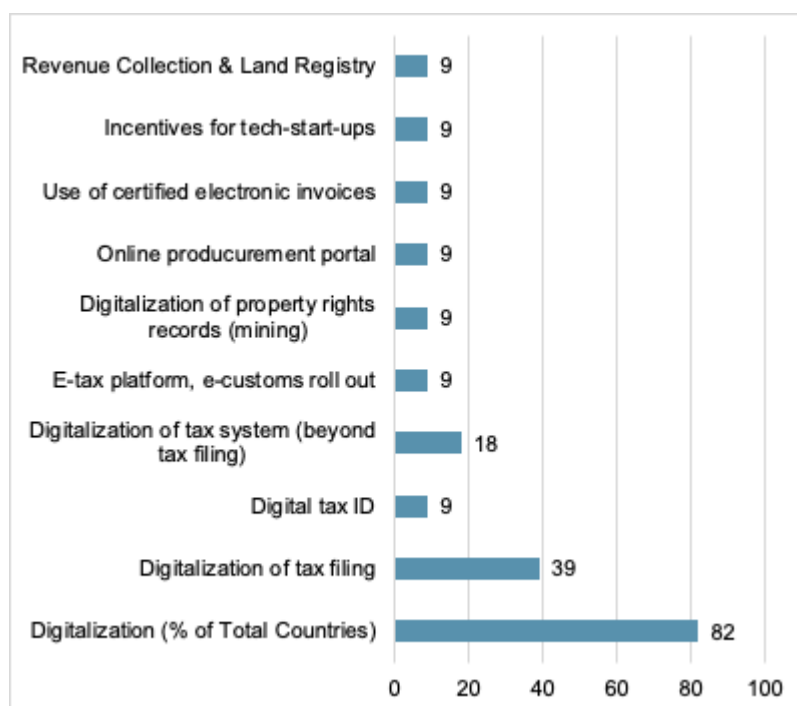
⁴⁴ Generis Online, “Understanding Property Ownership Rights in the Democratic Republic of the Congo,” *Generis Global Legal Services*, November 11, 2024, <https://generisonline.com/understanding-property-ownership-rights-in-the-democratic-republic-of-the-congo/>.

v. Digitalization

Digitalization reforms ranged from improving efficiency in tax administration, revenue collection, land registration and transfers, monitoring contracts, and improving governance of public procurement systems across 9 countries (82%), which are Angola, Burundi, Cameroon, CAR, Gabon, Equatorial Guinea, Rwanda, and Sao Tome and Principe. (See Figure 5). In 39 % of the countries (Burundi, Chad, Cameroon, and Gabon), digitalization of tax filing was introduced, with Cameroon introducing a digital tax ID to monitor compliance. Cameroon and CAR, representing 18% of the region, digitalized their tax systems more broadly. Cameroon set up an e-tax platform and e-customs roll-out, whereas CAR established a digital property rights record system for the mining sector.

Rwanda CAR, and Gabon have introduced mandatory electronic filing of tax declarations and online portals for digital procurement. Similarly, Chad digitized revenue collection and also land registration processes for title and transfers. The DRC introduced mandatory use of certified electronic invoices for VAT processing, while Gabon offers new incentives for tech start-ups under its 2022 Digital Economy Act.

Figure 5: Tax Administration and Filing Dominate Digitization reforms (%)



Source: Appendix 2

The evidence reveals that reforms largely focused on improving efficiency in tax administration systems and public procurement. While these reforms are useful for market efficiency, they do not go far enough⁴⁵. Except for Rwanda, none of the countries in the region has adopted the Pan-African Payments Settlement System (PAPSS)⁴⁶, which is

⁴⁵ Trade Law Centre (tralac), *Digital Trade in Africa: a tralac Guide* (Stellenbosch: tralac, September 2024), <https://www.tralac.org/documents/resources/booklets/5586-digital-trade-in-africa-tralac-guide-september-2024/file.html>.

⁴⁶ Pan-African Payment and Settlement System (PAPSS), “KCB Group and Bank of Kigali Launch PAPSS, Enabling Seamless and Affordable Cross-Border Payments Across Africa,” March 6, 2025,

important for intra-African trade payments. In the context of the AfCFTA, the goal of digitalization in the region must be to create a robust ecosystem for a digital market of sellers and buyers who can actively and sustainably participate in intra-African trade.

AfCFTA as a Catalyst for Market-Oriented Reforms: Evidence from Central Africa in Light of Trade Liberalization Theory

In line with classical and contemporary trade theory, liberalization goes beyond tariff liberalization to include institutional reforms, incentives, and market structures. The AfCFTA implementation across ECCAS provides a natural laboratory to observe how trade openness reinforces market-oriented reforms, such as fiscal reforms, competition policies, property rights modernization, and digitalization strategies. The literature and implemented reforms in the region confirm these dynamics.

i. Fiscal and Tax Incentives

Across ECCAS countries, AfCFTA-aligned reforms are reflected in tax restructuring and investment incentives. Many countries, such as Angola's VAT restructuring, Chad's reduction of VAT rates, and Sao Tome and Principe's differentiated tax regimes for SMEs, illustrate a broader regional trend: tax simplification and competitiveness reforms triggered by market integration pressures. These reforms are supported by the expansion of SEZs in Chad, Rwanda, and Gabon; export-oriented tax incentives in DRC and Sao Tome, and industrial upgrading policies in Angola and Cameroon. The World Bank⁴⁷ shows that trade liberalization supports fiscal modernization and efficient taxation systems. Dollar and Kraay⁴⁸ argue that openness tends to improve macroeconomic discipline, while Goldberg and Pavcnik⁴⁹ show that trade liberalization often leads to fiscal adjustment toward efficiency. For instance, Rwanda's introduction of preferential regimes for export-oriented firms and a reduced 28% corporate income tax will attract investment. Similarly, Cameroon's shift from automatic tax holidays to performance-based investment incentives in 2025 reflects a move toward productivity-linked fiscal governance.

ii. Non-tax incentives, Competition reforms, and "managed globalization."

Multiple countries demonstrate AfCFTA-induced reforms that reinforce competition-enhancing institutional frameworks, consistent with Helpman⁵⁰ and Acemoglu et al.⁵¹, who emphasize that openness reduces rent-seeking and strengthens pro-market coalitions. For instance, Chad's privatization efforts and SEZ establishment promote market discipline, while Cameroon's local value-addition requirements for logs reflect industrial policy balancing protection and competition. Similarly, Equatorial Guinea and Rwanda introduce one-stop shops for business registration, reducing entry barriers and increasing competition. Conversely, Gabon's restrictions on foreign participation in small businesses illustrate selective protection within a broader liberalization agenda. However, these reforms

<https://papss.com/media/kcb-group-and-bank-of-kigali-launch-papss-enabling-seamless-and-affordable-cross-border-payments-across-africa/>

⁴⁷ World Bank, "Globalization and Growth."

⁴⁸ Dollar and Kraay, "Trade, Growth, and Poverty."

⁴⁹ Goldberg and Pavcnik, "The Effects of Trade Policy."

⁵⁰ Helpman, *Trade and Growth*.

⁵¹ Acemoglu, Johnson, and Robinson, "The Rise of Europe."

illustrate the dual nature of AfCFTA, where they promote trade liberalization but also induce strategic state intervention to manage competitive pressures described as managed globalization by Rodrik⁵².

iii. Property rights and Institutional upgrades

Trade liberalization under the AfCFTA is strongly associated with institutional upgrades, such as land governance and property rights. One core requirement for the AfCFTA's success is to secure property rights, which reduce transaction costs, increase investment incentives, and facilitate integration into regional value chains. For instance, in this region, Cameroon (2018-2025) has implemented GIS-based land titling systems; DRC has reformed land registration and strengthened legal security of tenure; Rwanda has strengthened digital land administration and introduced enforcement mechanisms for land productivity; finally, Chad and CAR have modernized land registries. These reforms aligned with the literature, which demonstrates that better institutions amplify the productivity gains from openness⁵³ and argues that trade openness improves institutional quality⁵⁴.

Moreover, AfCFTA reforms reshape domestic political economy structures and strengthen export-oriented sectors while weakening protectionist coalitions as digital governance reforms reduce bureaucratic discretion. However, this institutional upgrading in central Africa is not automatic but mediated by political capacity and governance quality. This African experience is corroborated by ⁵⁵, who show that gains from trade depend on complementary reforms that enhance competition and reduce regulatory distortions, but Chang et al.⁵⁶ cautioned that such transitions depend on institutional capacity.

iv. Digitalization

The AfCFTA's Digital Trade Protocols act as a structural accelerator of market modernization, integrating African economies into global digital value chains. This confirms Fernandes et al.⁵⁷ and Freund and Weinhold⁵⁸, who show that digital connectivity expands trade and reduces transaction costs. For instance, Rwanda launched advanced ICT strategies (AI policy, fintech strategy, PAPSS integration); Cameroon and Chad implement e-tax, e-filing, and digital customs systems; Gabon and DRC introduced electronic invoicing and digital tax systems; and Angola expanded digital financial services and mandatory electronic tax reporting. This corroborates recent literature, which emphasizes that eliminating tariffs on ICT goods facilitates digital trade expansion⁵⁹, even as this remains to be seen across Central Africa.

⁵² Rodrik, "What Do Trade Agreements Really Do?"

⁵³ Alcalá and Ciccone, "Trade, Extent of the Market, and Economic Growth."

⁵⁴ World Bank, "Globalization and Growth." the implemented

⁵⁵ Freund and Bolaky, "Trade, Regulations, and Income."

⁵⁶ Chang et al., *Industrial Policy and Development*.

⁵⁷ Freund and Bolaky, "Trade, Regulations, and Income."

⁵⁸ Freund and Weinhold, "The Effect of the Internet on International Trade."

⁵⁹ Herman and Oliver, "Trade, Policy, and Economic Development in the Digital Economy."

Policy Recommendations

Short-term recommendation: 0-2 years

- ECCAS countries should consider developing a more comprehensive and coordinated framework for economic reforms to foster free markets, focusing particularly on reducing the cost of doing business, formalization of the informal sector, local processing, and economic diversification.
- All ECCAS countries should join the Pan-African Payment and Settlement System (PAPSS)

Medium-term recommendations: 0-5 years

- More countries in the region should consider using investment promotion measures to establish SEZs to enhance value addition and to boost manufactured exports within the AfCFTA framework.
- Develop policies and implement plans for the development of robust digital trade ecosystems with emphasis on broadband/internet infrastructure, payment systems, e-commerce platforms, digital skills, and cybersecurity, all of which are central to intra-African digital trade.
- Build the capacity of SMEs to participate in intra-African trade and benefit from free market reforms.

Long-term recommendations: 5 years

- Strengthen domestic productive capacities by linking private-sector support to measurable outcomes.
- Integrate community-focused land ownership into current land rights frameworks to reflect Africa's indigenous ownership structure.
- ECCAS member countries should grade 5-10% of national roads every year and 10-15% of regional roads.

Conclusion

The African Continental Free Trade Area (AfCFTA) extends beyond market liberalization and is a structural catalyst for market-driven development in central Africa. While the region has made significant progress in digitalization (82% of countries) and fiscal restructuring (91% of countries implementing tax cuts), the implementation of free-market reforms is uneven. While current reforms are SME, rather than state-driven, and mimic the historical "free trade routes" described by George Ayittey, critical gaps persist in implementing and tracking free market reforms. ECCAS member states must go beyond administrative efficiency toward deeper institutional reforms. By strengthening domestic productive capacities and competition rules, Central Africa will transition from being a state-led laggard to a sub-region where socio-economic prosperity is driven by verifiable free-market reforms.

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Appendix 1: Summary of Free Markets reforms Across Central Africa - ECCAS Region

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

<i>Country</i>	<i>Fiscal and Tax Incentives</i>	<i>Non-tax incentives</i>	<i>Competition</i>	<i>Property rights</i>	<i>Digitalization</i>
<i>Angola,</i>	<p>2023: <u>IRT Threshold Increase:</u> Earnings above Kz 70,000 taxed; low-income earners exempted</p> <p><u>VAT General Regime:</u> Mandatory inclusion for all manufacturing firms with turnover exceeding Kz 10 million.</p> <p>2024: <u>Personal Income Tax (IRT):</u> Tax-free threshold further increased from Kz 70,000 to Kz 100,000 to mitigate inflation.</p> <p><u>Widely Consumed Goods:</u> VAT rate reduced from 7% to 5% for basic foodstuffs and agricultural inputs.</p>	<p>2018: <u>New Private Investment Law (10/18)</u> removing the 35% mandatory local partnership requirement.</p> <p><u>AIPEX Agency Creation</u> to centralize export promotion and investment approval.</p> <p><u>Foreign Exchange Law Revision</u> is easing profit repatriation rules for investors.</p>	<p>2025: <u>Lobito Corridor Development</u> incentives for logistics and regional trade infrastructure.</p> <p><u>Mandatory Bank Reporting</u> for all electronic transactions to enhance tax oversight.</p>	<p>2024: <u>Agricultural Land Titling:</u> Launch of "Osi Yetu" program to formalize family farming land for credit access.</p> <p>2025: <u>Ratification of ICSID:</u> Strengthening investor-state dispute settlement protections.</p> <p>Payment of customs duties in installments.</p>	<p>2025: <u>Foreign Exchange Law Revision</u> is easing profit repatriation rules for investors.</p> <p><u>Digital Financial Services Expansion</u> via the "Inclusive Financial Development" project.</p> <p>2024: <u>Digital Mandatory Filing:</u> Requirement for all corporate taxpayers to submit tax declarations electronically.</p>

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

Burundi,	<p>Reduced Corporate Tax (2024) for projects in priority sectors (Agro-industry, ICT). 2023: Excise Duty Revisions: New surcharges on luxury imports and high-consumption digital services.</p>	<p>2024: Capital Repatriation Guarantees reinforced in the updated Investment Code.</p>	<p>Industrial Property Code: Landmark decree recognizing plant varieties and traditional knowledge as protectable property.</p>	<p>2025: Extension of Renewal Deadlines: Administrative grace periods for trademark property renewals during transition.</p>	<p>2025: Digital IP Filing: Implementation of electronic filing for patents and unregistered designs.</p>
Cameroon,	<p>2018: SME Tax Relief for start-ups for 1st 2 years of operation. 2025: Performance-Based Investment Law shifting from automatic holidays to output-linked tax credits. Reduction of taxes from 35 to 30% for large companies; 30% to 25% for SMEs. Renewable energy tax exemptions and duty-free vocational equipment 2020: Reduced paid-in minimum capital requirement.</p>	<p>Reduction of registration fees to a flat rate of CFAF 50,000 for business creation and land transfers directly related to new investment projects. 2025: Log Export Ban forcing domestic value-addition and industrial competition. Increased state guarantees for SME loans through an SME bank Businesses using high-intensity labor in</p>	<p>2025: Harmonize mobile money regulations. 2024- 2025: reduction in VAT for locally-made flour Technical assistance for water projects Amends 2013 Investment Law; Ties tax breaks to local raw material use.</p>	<p>2020: lowering of the property transfer tax for urban buildings 2025: Veto Power for Traditional Chiefs (2025/2026): A landmark circular issued in December 2025 gives traditional rulers a role in land management. 2018-2025: Ministry of State Property (MINDCAF) rolled out pilot Geographic Information System (GIS) tools to digitize land titles in major cities (Yaoundé, Douala, Garoua). The goal is to reduce title</p>	<p>2018: E-Tax Platform for large taxpayers. 2023: E-Commerce Customs Rollout 2025: Offline functionalities for GUCE - traders E-Filing Rollout: Transition of large taxpayer units to a mandatory online filing system (E-Tax). NIF Digitalization: Mandatory use of the Digital Tax Identification Number (NIF) for all administrative transactions to track tax compliance.</p>

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

		<p>public contract projects get priority.</p> <p>Shift to performance-based tax incentives; Startup fiscal benefits.</p>		<p>processing times from years to just a few months.</p> <p>2024: Law No. 2024/008 protects customary rights of indigenous communities in forest zones.</p>	
Central African Republic	<p>2024: Finance Law 2024 streamlining customs exemptions for energy and agriculture.</p>	<p>2025: CAR validated a phase-in plan to ban log exports starting in 2025, which includes redefining land use rights for local timber processing plants.</p> <p>E-Procurement Pilot Programme</p>	<p>2024: Law No. 24-008 overhauls the mining property regime. It mandates the identification of "beneficial owners" (Art. 21) and the publication of mining contracts (Art. 98) to secure investor rights and prevent fraudulent claims</p>	<p>2025: Bangui modernised land Registry - paper-led cadastre system</p>	<p>2023: Digital Mining Cadastre: Transition of the mining registry from paper to a digital portal to ensure transparency in mineral property rights and ownership.</p> <p>2023: Electronic tax declaration</p>
Chad,	<p>2020: 50% reduction in registration fees, business tax, and corporate tax.</p> <p>2021: 25% flat rate for the hotel sector; licensing rate reduced from 0.5 to 0.35%</p> <p>2022: Lower VAT from 18% to 9% on textiles, cement, and rebar.</p>	<p>2019: Dedicated VAT refund mechanism; exemptions reduced.</p> <p>2020: one-stop shop to register businesses</p> <p>2021: Explored privatisation of telecommunications (SOTEL Tchad) and</p>	<p>Upgrades of infrastructure and licensing agreements</p> <p>Investment to boost infrastructure connectivity</p> <p>2026: VAT expanded to digital services</p> <p>Regulation No.06/19-UEAC-639-CM</p>	<p>2020: Property registration was made faster by reducing the time needed to transfer property.</p> <p>2019: property registration fee reduced by half.</p> <p>2023: housing bank, a real estate promotion company,</p>	<p>Tax administration</p> <p>2023: Digitization of Revenue Collection and Customs Administration</p>

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

	<p>2024: Standard VAT rate reduced from 18 to 17.5%</p> <p>2026: 50% tax reduction in SEZs</p> <p>Extension of the 9% reduction in VAT from 18% for meat and dairy.</p>	<p>agro-industry (meat packaging and fruit juice)</p> <p>2022: Establishment of SEZ</p> <p>2024: climate, gender, and improvement of the business environment</p> <p>2025: Monitoring public investment through SIGFIP</p>	<p>-33 strengthens regimes for mergers</p> <p>Decree No. 284/PR/19 (March 12, 2019) appoints members of the national competition council</p>	<p>and efforts to formalize land titles</p> <p>2024: A €2 million project is underway to address land reform, focusing on land administration, security of tenure, and rural development.</p>	
<p>Republic of the Congo,</p>	<p>The 2025 Finance Law increased the standard rate from 28% to 30%, with specific rates (e.g., 25–33%) for sectors like mining and finance, while the 2026 law proposes a reduction to 28% and a 35% rate for non-residents.</p> <p>1% environmental tax</p> <p>1% environmental tax for non-recyclable packaging.</p> <p>5% reduced rate for specific imports and special economic zones</p>	<p>2022: Harmonised royalties, taxes in Mining Code Update</p> <p>+</p>	<p>5% reduced rate for specific imports and special economic zones</p>	<p>Under the 1973 Land Law, all land is inalienable state property.</p> <p>DRC has formal laws (1982 for industrial, 1986 for copyright) but weak enforcement, although it is a member of WIPO and the WTO.</p>	<p>The 2026 Finance Law abolishes the digital economy fee (electronic fiscal stamp). Public Procurement Portal moved online.</p> <p>Mandatory Certified Electronic Invoicing (SFEC) was introduced in 2025, with penalties for non-compliance.</p>

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

Democratic Republic of the Congo,	<u>Corporate income tax rate</u> (2021 - 2023) went from 35% to 30% (2023 - 2024)	<u>0% customs duties on machinery, equipment, and initial spare parts for up to 3 years (General Regime).</u>	<u>ARSP Subcontracting Law strictly enforces</u> the 51% Congolese ownership rule for subcontracts, creating a "protected" competitive space for local firms.	<u>New law requiring 25% Congolese ownership in telecom operators, impacting the dividend tax base.</u> <u>Land Reform Law (Dec 2023) to strengthen the legal security of land titles and introduce digital registration to combat fraud</u> <u>Land Use Planning Law (July 2025) protects community property rights</u>	<u>2019: Example of reform</u> Mandatory use of certified electronic invoices for VAT; non-compliant invoices are no longer deductible.
Equatorial Guinea,	<u>2020: Lowered the cost of starting a business</u> <u>2025: Corporate Tax slashed from 35% to 25%.</u> Introduced a unified tax framework for the non-oil sector: <u>2024: Restructured brackets with a top marginal rate of 25% (down from 35% in previous regimes).</u>	<u>2019: Simplified dispute resolution with the new law</u> <u>2023: SME Simplified Tax regime</u>	<u>2025: Decree on Price Controls</u>	<u>2018: Law No. 72/2018 (Revised) - Protects the "Right to Private Ownership" and guarantees fair market access for foreign investors via the VUE single window.</u>	<u>2018: Business Registration One-Stop Shop</u>
Gabon,	<u>2026: Corporate Tax Rate maintained at 30% vs 35% in 2005.</u>	<u>2020: Company registration was reduced from 100,000 to 5000 CFA francs to</u>	<u>2021: new Labour Code (Law no.022/2021) is to open up the formal labour</u>	<u>2025: 2023 Government removed Restrictions on foreigners owning land. Encouraged land development and agriculture</u>	<u>2025: To accelerate the deployment of the fiber-optic network. Goal to achieve 100 % internet penetration, and increase national data centres. The ultimate goal is to achieve digital sovereignty.</u>

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

<p>2025: SMES pay a lower tax of 25% 2026: Temporary suspension (6 months) of collection of import duties and taxes, VAT, and scanning fees on construction materials and selected food products.</p> <p>2026: VAT exemptions on imported capital goods and materials for mining, oil, and forestry sectors.</p> <p>2025: Bans foreigners from operating in the small business sector.</p> <p>2026: Progressive export duties to support local processing of wood -15% on mercurial value, 10% on second-level processing, and 5% on third-level.</p> <p>2026: Export duty of 1% on gold bars (to encourage local processing)</p>	<p>encourage women, youth, and the informal sector.</p> <p>2022: Government launches joint venture with a Singaporean company to boost investment in agriculture and forestry.</p>	<p>market to new categories of work and to include telework/remote work</p> <p>2024 Gabon Oil Company (GOC) acquired the Gabonese assets of US private equity firm Carlyle, owner of Gabon-focused oil and gas company, Assala Energy. The aim was to enhance Gabon's position as a competitive oil and gas market.</p>	<p>2026 Legislation introduced to allow foreigners to participate in the country's property market within a maximum of a 99-year leasehold arrangement</p> <p>2021 Land leases diversified from European investor focus to inclusion of some Asian investors (China, Malaysia, Singapore) Purpose diversify from the oil sector into forestry and agriculture</p>	<p>The 2026 Finance Act of 2025 prioritizes the digitization of the tax system, improving efficiency in tax administration with effect from January 1, 2026. Payments over 500,000 FCFA to be made via online bank or mobile transfer.</p> <p>2022: Digital Economy Act providing incentives for tech startups and fiber deployment.</p>
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TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

	<u>2026</u> : VAT exemptions on imported capital goods and materials for mining, oil, and forestry sectors.				
São Tomé and Príncipe.	<p><u>2023</u>: Corporate tax reduced to 10 % for start-ups. The normal rate is 25%.</p> <p>Sector-specific taxes for Agriculture, agro-industry, Livestock, and Fisheries- 50% reduction for the first 7 years; 20% for years 8 & 9</p> <p>Exemptions on capital goods and materials</p> <p>Reduced rate of 7.5% for certain categories of products, including basics</p> <p>Tax incentives (CIT of 10 %) for industries aligned with national priorities such as agriculture and renewable energy.</p> <p>Lower VAT for SMEs-7 %</p>	<p><u>2025</u>: Introduction of a modern Labour Code (6/2019) on labour standards and compliance</p> <p>2019: Ratified AfCFTA to promote free trade.</p> <p>Public Private Partnership (PPP) Law provides for a “one-stop shop” for starting a new business.</p> <p><u>2025</u>: Launch of citizenship by investment, for persons investing USD 90K or more</p>		<p><u>2025</u>: Protection of foreign investors to encourage investments in land</p> <p>Simplification of the land registration system to enhance efficiency</p>	<p><u>2021</u>: Telecom service provider Unitel launched a 4G network to accelerate the development of the telecom market and also promote digital transformation in the country.</p>

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

	<p><i>Zero rate for exports</i></p> <p><i>Simplified tax regime for SMES with turnover of USD 45000 or less</i></p>				
Rwanda,	<p>2022: Corporate Income Tax (CIT) is reduced from 30% to 28%. Target of 20 % in the medium-term.</p> <p>Reduction in property tax; 2023/2024 Land tax reduced from Frw 0-300 to between Frw 0 and 80 Frw per square meter;</p> <p>Tax rate for commercial buildings reduced from 0.5 % to 0.3% of its market value on both building and land; Single trading license tax for both businesses and traders.</p> <p>Preferential CIT rate of 0% for international companies based in Rwanda. A preferential CIT rate of 15% for registered investors in select sectors.</p>	<p>2026: VAT is reintroduced on mobile phones, and ICT is reintroduced.</p> <p>2024/25: Increase in import duty on second-hand clothes and shoes to promote the domestic textile and shoe industries. Duty on imported cars set at CET 25% to encourage domestic manufacture.</p> <p>Capital machinery and raw materials for textile manufacture duties were reduced from 25 % to zero</p> <p>Duty on a selected list of raw materials was reduced from 35 to 0%. Duty exemptions for construction-related capital goods and raw materials</p>	<p>2025/2026: Electronic Single Window introduced to speed up cargo clearance;</p> <p>Customs duty exemptions for electric vehicles valued at or below USD 60K, manufacturing equipment, and footwear;</p> <p>increase in customs duty to 35 % on some imports (plastic/textiles, wheelbarrows and steel tubes) (protect local processing industries;</p>	<p>2024 Ministerial Order n° 002/MoE/24: Terminates contracts where land is not productively used in 3 years.</p>	<p>2024 Introduction of the ICT Hub Strategy 2024 to enhance Rwanda's competitiveness in trade, health, transport, tourism, and agriculture, among others</p> <p>2025: Smart Rwanda Master Plan (SRMP) 2020; SRMP II (2024–2028), the ICT Sector. Strategic Plan (ICT SSP) 2018–2024</p> <p>2023 National Artificial Intelligence Policy purpose: enhance digital trade, improve efficiency, and innovation</p> <p>2025: Rwanda joins Pan-African Payment and Settlement Systems (PAPSS)</p> <p>2026 Enhanced land administration systems.</p>

TABLE ON FREE MARKET REFORMS IN CENTRAL AFRICA (2018 - 20215)

	<p><i>7-year tax holiday for investments in manufacturing, exports, energy projects, tourism (USD 50 million with 30% investor equity)</i></p> <p><i>Five-year tax holiday for micro-finance institutions, innovation, and SEZs</i></p> <p><u>2023</u> <i>Zero VAT for selected goods and locally assembled electric automotive vehicles; hybrid auto vehicles; batteries and charging equipment; and minerals sold within the country.</i></p>				
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Appendix 2: Summary Table of Country and Reforms

TABLE 1 ECCAS REGION SUMMARY OF ECONOMIC REFORMS 2019-2026			
Category of reforms	Countries affecting reforms	Number of countries affected reforms	Proportion of countries affected Reforms as a proportion of the region (%)
I. Tax reforms	Angola, Burundi, Cameroon, Congo, DRC, Equatorial Guinea, Gabon, São Tomé and Príncipe, Rwanda	9	82
Details:			
CIT reduced	Burundi, Cameroon, Congo, DRC, Equatorial Guinea, Gabon, Rwanda, Sao Tome and Principe	8	73
VAT reduced	Angola, Cameroon, Chad, Gabon, Sao Tome and Principe	5	45
Tax cuts to promote business			
Priority sectors	Chad, Sao Tome and Principe	2	18
Foreign investors	Burundi, Rwanda	2	18
SEZs	Chad	1	9
SMEs	Cameroon, Gabon, São Tomé and Príncipe,	3	27
Import duty reduction Capital goods, raw materials, & second hand goods	CAR, Cameroon, Gabon, Sao Tome and Principe, Rwanda	5	45
Performance-based tax	Cameroon	1	9
II. Non-Tax reforms	Angola, Burundi, Cameroon, Chad, Equatorial Guinea, STP, Gabon	7	64
Details:			

a. Administrative efficiency in company registration (fee reduction, simplifying processes, One-Stop shops)	Cameroon, Chad, Equatorial Guinea, STP, Gabon	5	45
b. Attracting investment	Angola, Burundi, Chad	3	27
Investment promotion & Removal of local ownership requirement	Angola, Burundi	2	18
Ease of profit repatriation	Angola, Burundi	2	18
SEZs special provisions	Chad	1	9
c. Support for local processing	Cameroon, DRC,	2	18
d. Support for SMEs: Loan guarantees	Cameroon, Chad, Equatorial Guinea, STP,	4	36
Reduction in minimum capital requirement (for reg.	Cameroon	1	9
Single trading licence for businesses and traders	Rwanda	1	9
III. Competition	Angola, Burundi, Chad, Cameroon, DRC Congo, Gabon, Equatorial Guinea	7	64
Details:			
a. Land and other property, Mandatory identification, beneficiary owners	Cameroon	1	9
Publication of mining contracts	Cameroon	1	9
Recognition of traditional knowledge and land as protectable property	Burundi	1	9
b. Local producers/suppliers	DRC, Cameroon, Chad,	4	36
Tax breaks tied to local raw material use	Cameroon	1	9
Reduce VAT for locally made flour	Cameroon	1	9

Reduce VAT for locally made	Cameroon	1	9
c. Infrastructure development includes upgrades for SEZs	Angola,	1	9
d. Harmonization of regulations for mobile money services	Cameroon	1	9
g. Protection of local business (quota for local ownership)	DRC Congo,	1	9
IV. Property Rights reforms	Angola, Congo, DRC, Cameroon, Equatorial Guinea, Rwanda	6	55
Details:			
a. Formalization of land title	Angola	1	9
b. Local ownership requirements	DRC Congo,	1	9
c. Protection of indigenous rights (power of Traditional Authorities)	Cameroon, DRC, Congo	2	18
d. Improving efficiency of land administration (registration, fees, transfers)	Cameroon, Chad		
Simplification of registration	Cameroon, Chad	2	18
Faster land registration	Chad	1	9
e. State control of land	Congo,	1	9
f. Improved productivity of land	Rwanda	1	9
g. Foreign ownership and rights and access to land and property	Equatorial Guinea, Gabon	2	18
h. State control of land	Congo	1	9
V. Digitalization	Angola, DRC, Burundi, Cameroon, CAR, Gabon, Equatorial Guinea	9	82
	Rwanda, Sao Tome and Principe		
Details:			

a. Efficiency in tax administration, digital business registration	Angola, DRC,	2	18
digital tax filing & tax ID	Burundi, Chad, Cameroon, Gabon,	4	39
digitalization of the tax system	Cameroon and CAR	2	18
e-tax platforms	Cameroon,	1	9
e-customs rollout	Cameroon,	1	9
Digital property records	CAR	1	9
Electronic invoicing	DRC, Congo	2	18
E-procurement registration	Congo	1	9
electronic single, window cargo, clearance,	Rwanda	1	9
Reduce procedures for	Rwanda	1	9
customs clearance & border compliance documents	Rwanda	1	9
ICT Hub, internet infrastructure strategies for digital transformation	Rwanda	1	9
Internet infrastructure	Sao Tome and Principe, Gabon	2	18
PAPSS	Rwanda	1	9
Digital financial services	Angola	1	9