

**Francophone Southern Africa Appendix 1:
Comoros**

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**Lincoln Institute of Land Policy
Working Paper**

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Country: Comoros

Basic Country Information			
Geographic size	2,235 km ²	Independence	6 July 1975
Capital city	Moroni (Grande Comore)	Population	800,000 (est)
Secondary cities/towns	Anjouan, Mayotte, Moheli, Grande comore (4 islands), Moroni, Mutsamudu, Fomboni	Urbanisation	40%
System of government	Federal Republic (Rotating presidency): <ul style="list-style-type: none"> - Executive power: the elected President of the union is the head of the government (Union); - Legislative Power (Union); - Judicial Power - Constitutional court; - Consultative bodies Islands are divided by Communes and territorial communities, arrondissements, cantons and villages: 50 communes in Grande-Comore (since 2007)	GDP (per capita)	US\$ 1,300-1,660
Sub-National Level Expenditure responsibilities: The 4 islands of the Union are autonomous according to the first article of the Constitution (see also article 7) and the elected presidents of each island are the head of the island's executive power (Each island has also its legislative body); Sources of revenue (sub-national): Local taxes.			
Importance of property tax	Unimportant		
Land Issues and the Property Market			
Land tenure	3 different land tenure systems: customary, islamic and colonial (french)		
Land titling	Insecure land titling		
Land rent	Ordinary succession (longlease, rent etc...)		
Property Market			
Taxes			
National	Income tax (5-30%), Income capital tax (15%), Consumption tax (3-1 %), Land advertising tax (1-2%), Profits tax (30-40%), Insurance tax (3-15%)		
Sub-national	Communal participation tax, Property tax, Tax on firearms, Additional centimes (10%)		
Property-related Taxes: National			
Property Transfer Tax	10% (nominal value) Law number 85-018/AF of December 1985		
Capital Transfer Tax	15% Law number 85-018/AF of December 1985		
Capital Gains Tax	20% Law number 85-018/AF of December 1985		
Property-related Taxes: Sub-national			

Succession taxes	8 % Law number 85-018/AF of December 1985
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Annual Property Tax

Property Tax (National/Sub-national/Local)		
Relevant Legislation: Law number 85-018/AF of December 1985		
	Legislation	Practice
Tax Base & Taxpayer		
Tax base	Real property (building or land)	
Coverage of tax base	National coverage	
Taxpayer	Owner of the property	
Valuation & Assessment		
Valuation	Self-valuation (declarative system)	
Responsibility	Tax administration personnel	
Valuation cycle	One year	
Objection & appeal	No data	
Quality control measures	No data	
Tax rates	<ul style="list-style-type: none"> - Houses: 5,000 F for area > or = 2000 m² and 3,000 F for others; - Apartment building: 1,000 F/building; - Buildings (business): 1% of fixed assets (minimum 5,000 F) and 5,000 F for others; - Building site: 5,000 F/1,000 m² and 2,000 F/ 1,000 m² for others 	
Exemptions	Properties belonging to: <ul style="list-style-type: none"> - Churches, State; - Public buildings; - Diplomatic missions and ; - Some outbuildings (within 500m²); - Residential occupancy (2 years from completion) 	
Tax Administration		
Tax relief measures	<ul style="list-style-type: none"> - Area used for Market gardening and/or fruit culture <i>can</i> be exempted ; 	
Collection	<ul style="list-style-type: none"> - Apparently single payment; 	
Enforcement	<ul style="list-style-type: none"> - In case of delayed payment, the amount is due and payable immediately (Local authorities); 	
Additional Comments	<ul style="list-style-type: none"> - Penalties: 50% of the evaded amount (inaccuracy or misstatement); 	