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The monthly review of
COUMBASSA & SANDEN
CONSEIL

ALT | NEWS

Afric Legal & Tax



First law firm in the
Democratic Republic of Congo

THE ROLE OF THE TAX SPECIALIST

Telecommunications Taxes in Côte d'Ivoire

THE ROLE OF THE LEGAL COUNSEL

Analysis of the Legal Framework for Satellite Internet Services in the DRC

DIGITAL MEETING

Digitalization
Archiving
EDM

L'édito

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"What rights for a borderless space?"



Marie-Thérèse COUMBASSA-COUSOT
Legal and Tax Advisor
Managing partner of the firm
COUMBASSA & SANDEN CONSEIL
Editor-in-chief, ALT NEWS

Dear All Interconnected,
Dear ALTist Community,

This month, I wanted to take you to the Democratic Republic of Congo.

Through our cover story, we are highlighting **MBM-CONSEIL, the DRC's leading law firm**, whose diverse expertise illustrates the evolving role of lawyers on the continent.

It is within this context that the firm presents, in this issue, an analysis dedicated to **the legal framework of satellite internet**. A crucial question arises: **what kind of law is needed for a borderless space?**

This choice naturally falls within our "Tax Journey" section, which takes us to the DRC this month.

In my view, the challenge is no longer whether the law will keep pace with technological transformations, but rather how far it is willing to go in regulating them.

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Our expertise on African legal and tax news

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About the Partners

MBM CONSEIL société d'avocats



MBALANDA Paulin, Esq.

Admitted to the Kinshasa Bar since 1997, Attorney. MBALANDA holds a degree in Economic and Social Law from the University of Kinshasa. He has practiced law since 1997.
Managing Partner of MBM-CONSEIL sca since 2008

In 2002, he authored the DRC's White Paper on the telecommunications sector and is considered the **leading and most experienced lawyer in the DRC** specializing in telecommunications, audiovisual, IT, and internet services.

MOPITI Didier, Esq.

Admitted to the Kinshasa Bar in 2004, Attorney Mopiti Ilanga holds a degree in Private and Judicial Law from the University of Kinshasa. He has practiced law since 2004.
Partner at MBM-Conseil sca since 2008

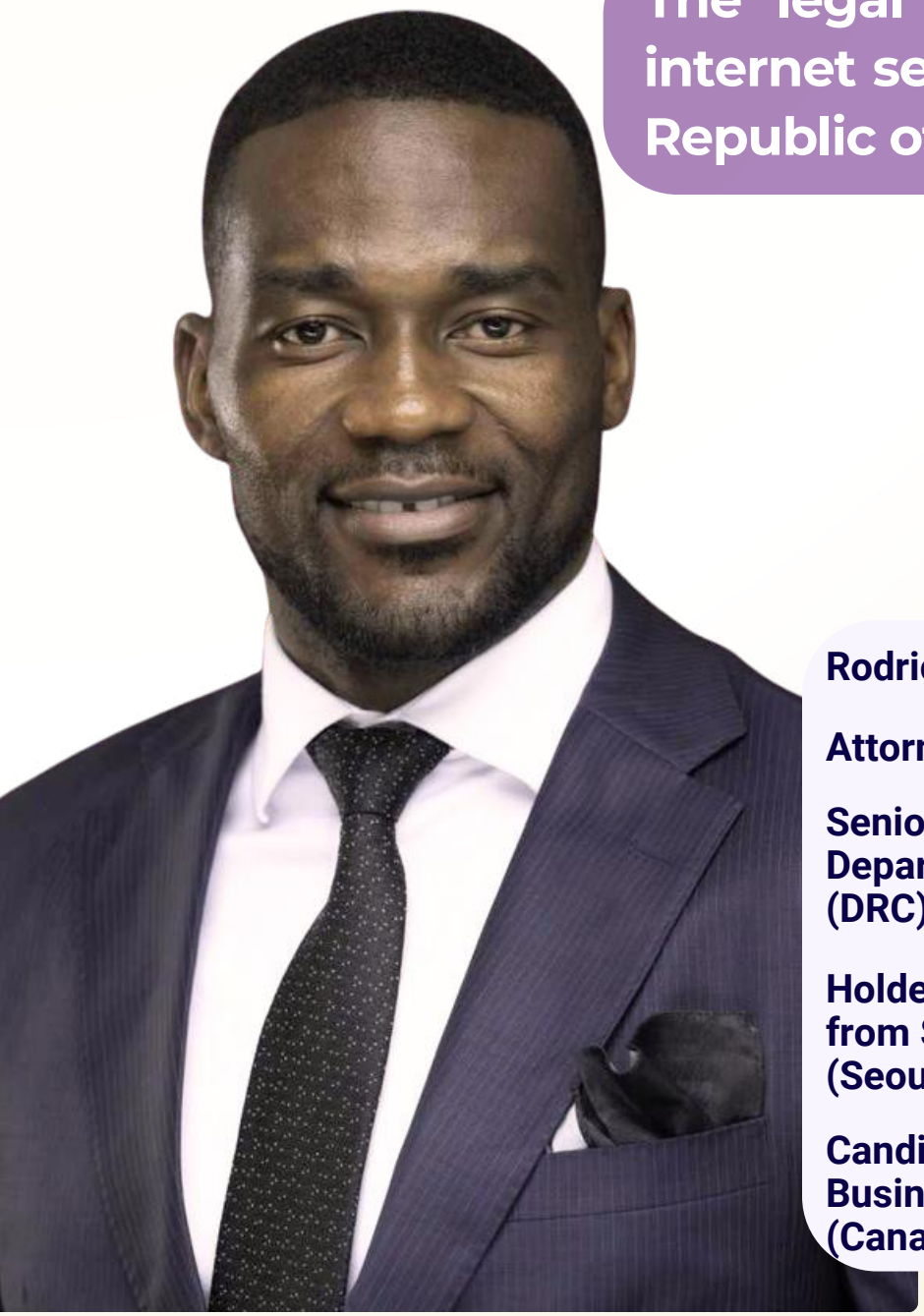
He specializes in commercial, mining, labor, and intellectual property law. He also has extensive experience in environmental law and natural resource management.



THE ROLE OF THE LEGAL COUNSEL

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The legal framework for satellite internet services in the Democratic Republic of Congo



Rodrick Molonga ELEKELEME, Esq.

Attorney at Law, Kinshasa and Gombe Bars

Senior Supervising Attorney - Advisory Department at MBM CONSEIL Sca (DRC)

Holder of a Master of Public Administration from Seoul National University (Seoul, South Korea)

Candidate for a Master of Laws (LLM) in Business Law at the University of Montreal (Canada)

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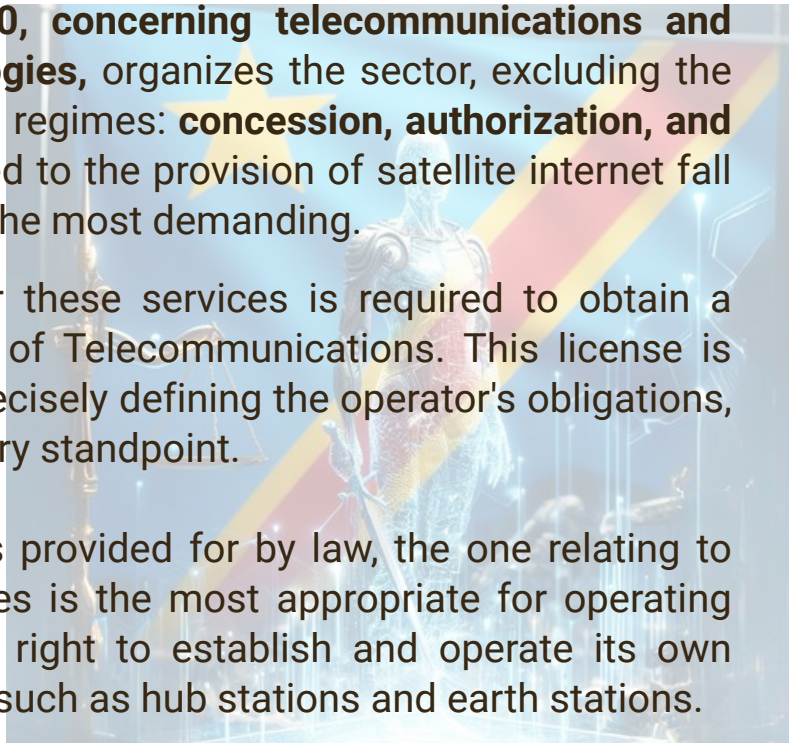
CONTEXT

The development of information and communication technologies (ICT) has placed connectivity at the heart of public policy in the Democratic Republic of Congo (DRC).

In this context, satellite internet, based on GEO, LEO, or MEO technologies, represents an innovative solution for bridging the digital divide, particularly in rural and remote areas. Recognizing these challenges, the Congolese legislature has established a specific legal framework to regulate this rapidly expanding activity.

A STRUCTURED LEGAL FRAMEWORK AROUND THE CONCESSION REGIME

Law No. 20/017 of November 25, 2020, concerning telecommunications and information and communication technologies, organizes the sector, excluding the public operator, around three distinct legal regimes: **concession, authorization, and declaration**. Among these, activities related to the provision of satellite internet fall under the concession regime, considered the most demanding.



Therefore, any company wishing to offer these services is required to obtain a license issued by the Minister in charge of Telecommunications. This license is accompanied by a set of specifications precisely defining the operator's obligations, from a technical, commercial, and regulatory standpoint.

Among the various categories of licenses provided for by law, the one relating to telecommunications networks and services is the most appropriate for operating satellite internet. It grants its holder the right to establish and operate its own network, including essential infrastructure such as hub stations and earth stations.

GRANTING PROCEDURES AND FINANCIAL OBLIGATIONS

The granting of a concession license can follow three procedures: **rolling application (spontaneous application), tendering, or auction.** In practice, rolling application remains the preferred method for operators wishing to provide satellite internet services in the DRC.

The granting of this license is conditional upon the payment of a one-time fee set by interministerial decree. In addition, **the operator is subject to a periodic royalty corresponding to 3% of its revenue excluding taxes**, payable every two weeks.

This parafiscal mechanism reflects the State's desire to capture a portion of the value generated by the exploitation of technological resources, while simultaneously regulating market participants.

ELIGIBILITY CRITERIA AND STRUCTURAL REQUIREMENTS

Access to the concession scheme is reserved for legal entities governed by Congolese law. Applicant companies must, in particular:

- have a registered office in the DRC;
- be registered with the RCCM (Register of Commerce and Companies) and constituted as a public limited company;
- demonstrate sufficient technical and financial capacity.

Furthermore, the legislation mandates a **25% national stake in the share capital, as well as a 5% reserve for employees.** However, a moratorium granted until 2033 allows operators to gradually comply with these requirements, thereby facilitating the sector's attractiveness to investors.

CONCLUSION

The legal framework for satellite internet operators in the DRC illustrates a balance between promoting technological innovation and maintaining strict regulatory oversight.

By structuring market access around a concession system and establishing fiscal and structural obligations, Congolese lawmakers are creating an environment conducive to the development of digital infrastructure. This framework is a key lever for strengthening digital inclusion and supporting the country's digital transformation.



Article written by:
Rodrick Molonga ELEKELEME, Esq.
MBM CONSEIL - sca
Democratic Republic of Congo

https://www.linkedin.com/in/rodrick-elekeleme-molonga-21a9b8204/

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1ère SOCIETE CIVILE D'AVOCATS EN RDC



Awarded Leading Firm in Global 2026

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Chambers RANKED IN Global 2026

*MBM-Conseil sca is one of the **leading law firms in the Democratic Republic of Congo**. Offices are located in **Kinshasa, Lubumbashi, and Kolwezi;** as well as a liaison office (MBM-Conseil & Partners (Pty) Ltd) in **Johannesburg, South Africa.***

MBM-Conseil: Support on an African and international scale.

60, Avenue Uvira
11th floor, Aimée Tower Building,
Gombe – Kinshasa, Democratic Republic of Congo

https://fr.mbm-avocats.com
contact@mbm-avocats.com
https://www.linkedin.com/company/mbm-conseil-sca/

THE ROLE OF THE TAX SPECIALIST

TELECOMMUNICATIONS TAXES IN CÔTE D'IVOIRE



THE ROLE OF THE TAX SPECIALIST :

Telecommunications Taxes in Côte d'Ivoire

The telecommunications sector has played a central role in the Ivorian economy for over 20 years, supporting connectivity, digital inclusion, and the development of the latest mobile financial services.

The Ivorian government has implemented three main taxes aimed at raising funds to finance public services and develop digital infrastructure.

SPECIFIC TAX ON TELEPHONE COMMUNICATIONS AND ICT: *BORNE BY CUSTOMERS*

The tax rate set at **2%** applies to the monthly revenue excluding tax collected for sales or supplies of telecommunications paid after consumption, as well as to the monthly revenue excluding tax invoiced for sales or supplies of prepaid communications.

Articles 1127 to 1128 of the CGI

TAX ON TELECOMMUNICATIONS AND ICT COMPANIES, AND COMPANIES CARRYING OUT MONEY TRANSFER OPERATIONS: *BORNE BY OPERATORS*

A **5%** tax is levied on the turnover of telecommunications and ICT operators, excluding companies that only lease infrastructure. Since the 2019 Finance Law, mobile money transfer companies are also subject to this tax.

Articles 1130 to 1132 of the CGI

TAX FOR THE DEVELOPMENT OF NEW TECHNOLOGIES IN RURAL AREAS: *BORNE BY OPERATORS*

A special **3%** tax is levied on telecommunications services provided to the public, covering mobile and fixed-line telephony, as well as internet services. This tax is charged and collected directly by the operators and remitted to the State, ensuring efficient and transparent tax revenue collection.

Article 1141 of the CGI

Article written by Team ALT NEWS

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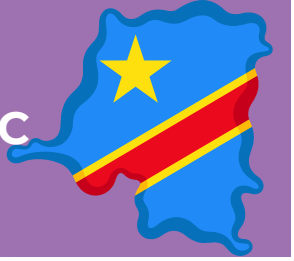


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THE TAX TRIP: HEADING FOR... THE DEMOCRATIC REPUBLIC OF CONGO



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A PANORAMA OF RICHES

The Democratic Republic of Congo (DRC), the second largest country in Africa with **2.3 million km²**, has one of the richest subsoils in the world, including the world's largest reserves of cobalt, significant resources of copper, coltan, gold and diamonds, as well as a hydroelectric potential estimated at nearly **100,000 MW.**



Kundelungu National Reserve



The country is also home to a large part of the Congo Basin, which is the second largest rainforest in the world after the Amazon, and of which almost 60% is located in Congolese territory.

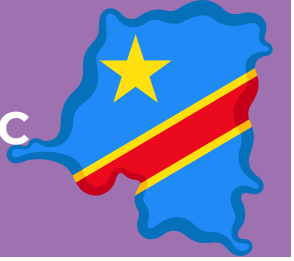
The DRC has established a system of special economic zones (SEZs), often likened to free zones, with the aim of stimulating industrialization and exports.

- **Maluku Special Economic Zone (Kinshasa): focused on industry and processing;**
- **SEZ projects in other strategic provinces, linked to mining and logistics hubs.**



Ange-Désirée YOBOUE
Deputy Editor-in-Chief
ange-desiree@coumbassa-sanden.com

THE TAX TRIP: HEADING FOR... THE DEMOCRATIC REPUBLIC OF CONGO



TYPES OF TAXES	RATE
Corporate Income Tax	30% (including mining companies)
Micro-enterprises	1% of annual turnover for businesses other than micro-enterprises and small businesses
Minimum Income Tax	1% of annual turnover for businesses other than micro-enterprises and small businesses
Value Added Tax (VAT)	• 16% • Reduced rate of 8% applies to certain products
Consumption and Excise Tax	Variable rate from 5% to 80%
Building Transfer Tax	3% of the building value for a normal sale

The Congolese tax system is primarily based on self-assessment.
Links: https://dgi.gouv.cd/
https://douane.gouv.cd/
https://dgrad.gouv.cd/

DIGITAL MEETING

DIGITALIZATION, EDM AND ARCHIVING: THE NEW DRIVERS OF PERFORMANCE FOR OUR SME



Isabelle COUMBASSA

- Managing Partner
  COUMBASSA & SANDEN TECH
- Regulatory Project Manager

DIGITAL MEETING:

DIGITALIZATION, EDM AND ARCHIVING: New drivers of performance for our SME

In our offices in Abidjan or elsewhere in the sub-region, we all know this scene: piles of files piling up, hours wasted looking for an original contract, or the stress of a misplaced invoice just before an audit.

However, the transition to "paperless" is no longer a luxury reserved for multinationals. It is now an accessible performance lever for every VSE and SME. But what exactly are we talking about?

Behind the generic term "**dematerialization**" lie technical and regulatory realities that are often misunderstood.

For the manager of a very small or medium-sized company, the challenge is to transform an administrative constraint into a strategic asset.

THE DOCUMENTARY TRINITY: DON'T CONFUSE ANY MORE FLOW, MANAGEMENT AND CONSERVATION

It is essential to distinguish between these three complementary pillars:

✓ **DEMATERIALIZATION (FLOW):** This is the capture stage. Whether it is "native dematerialization" (electronic invoice, digital contract) or stock digitization, the objective is to eliminate the break in the chain between the sender and the receiver.

✓ **EDM (Operations):** Electronic Document Management (EDM) is the "brain" of your office. It manages the document lifecycle: metadata indexing, versioning, and validation workflows. It is the tool that allows an employee in Abidjan to instantly validate a file issued from the interior of the country.

✓ **DIGITAL ARCHIVING (THE PROOF):** The Electronic Archiving System (EAS) is your digital safe. Its role is to "freeze" the document to guarantee its integrity (that it has not been modified), its durability and its long-term legal traceability.

THE REGULATORY FRAMEWORK IN CÔTE D'IVOIRE: A SAFETY IMPERATIVE

You can't dematerialize without rules. The ARTCI (Telecommunications/ICT Regulatory Authority of Côte d'Ivoire) strictly supervises these practices to guarantee the safety of all:

EVIDENTIARY VALUE:
For a digital document to be admissible in court or accepted by the tax authorities, it must be the product of a certified process. This often involves an electronic signature, which authenticates the author and the document.

DATA SOVEREIGNTY:
At a time when the global cloud raises jurisdictional issues, we are increasingly advocating the use of local or regional cloud infrastructures, to ensure that your critical data remains under Ivorian jurisdiction.

DATA PROTECTION (LAW NO. 2013-450):
You are responsible for the security of the "CUSTOMERS" and "EMPLOYEES" data you store. The choice of tool and storage location is therefore a legal as well as a technical decision.

OHADA COMPLIANCE:
Digital archiving must comply with the legal retention periods for accounting and corporate documents, while guaranteeing their future readability.

INFRASTRUCTURE: WHERE TO HOUSE YOUR DATA?

✓ **Cloud:** Ideal for mobility and no hardware maintenance. However, it requires stable fiber optic connectivity so as not to paralyze activity.

✓ **The local server (on-premise):** It offers total independence from the internet and optimal access speed on site.

✓ **The hybrid approach:** It combines a local server for day-to-day work and secure cloud replication for backup and mobile access.

BENCHMARKING: CHOOSING THE RIGHT TOOL FOR YOUR REALITY

There are robust and affordable solutions available. Software like Odoo allows you to integrate document management directly into your accounting. Options like Nextcloud offer full sovereignty over your data, while specialized tools like Zeendoc automate your business processes at a lower cost.

Solution	Examples	Benefits	Disadvantages	Business model
Generic cloud	OneDrive Google Drive Target audience: Freelancers, Small Businesses	Extremely simple, very low cost, immediate setup	No true document management system (limited indexing), ARTCI compliance to be verified	OPEX (monthly subscription)
Specialized SaaS document management system	Zeendoc, Docuware Target: SME seeking a turnkey solution	Turnkey solution, strong automation (OCR), native legal compliance	Total dependence on the publisher and the quality of the internet connection	OPEX (subscription / user)
Open source	Maarch, Nextcloud Target audience: Companies with dedicated IT departments	Total sovereignty, zero licensing costs, unlimited customization	Requires technical expertise for installation and maintenance	CAPEX (installation) + maintenance
Integrated document management system (ERP)	Odoo Documents Target audience: Growing SME	Total centralization: the invoice is linked to accounting and the project in one click	Requires adopting the ERP ecosystem to be fully effective	Hybrid (depending on the deployment method)

> ***My advice: Don't look for the most expensive or the cheapest tool, but the one that best fits into your daily life and that your teams will enjoy using.***



Isabelle COUMBASSA
Managing Partner
COUMBASSA & SANDEN TECH

DIGITAL MEETING:

DIGITALIZATION, EDM AND ARCHIVING: New drivers of performance for our SME

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TAKE THE 60-SECOND TEST:

Answer these 10 questions to assess your company's position in the face of tomorrow's challenges.



Can you find any invoice from the year 2025 in less than 2 minutes without leaving your office? ☐



Do you have access to your critical files in real time, whether you are in an appointment in San-Pedro or teleworking? ☐



Do your validation processes (procurement, HR) stop as soon as you or your managers are away or away? ☐



Is your supplier management automated (reading by artificial intelligence, validation in a click on a smartphone)? ☐



Did you know that in the construction or services industry, an EDM reduces the processing time of an invoice from 12 days to less than 48 hours? ☐



Is your HR management centralized so that you can focus on people rather than finding payslips? ☐



Are your vital documents (original contracts, title deeds) protected against a physical disaster (fire, humidity, termites)? ☐



Are you sure that your current storage method complies with the ARTCI guidelines on the protection of personal data? ☐



What happens if a key employee leaves the company tomorrow: does the memory of his files go with him or does it remain in your system? ☐



Have you put a figure on the real savings of ending mass printing, supplies, and clutter in your physical storage spaces? ☐

THE VERDICT:



Less than 5 boxes checked
Your structure is in "administrative survival" mode. The risk of loss of and late payment are criticism.



Between 5 and 8 squares
You've started the transition, but your fragmented tools are still holding back your profitability.



9 to 10 squares
Operational excellence achieved. You Gain a competitive advantage of age.

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The Dema't afterwork

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- High-performance archiving with Maarch
- Electronic signature solutions

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Thursday, April 23, 2026 - 4 p.m.

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admin@coumbassa-sanden.com
https://tech.coumbassa-sanden.com/fr/
Coumbassa & Sanden Tech
+225 07 07 10 10 29 43

AGENDA EVENTS 2026



AGENDA 2026

APRIL

14-15

INVEST IN AFRICA SUMMIT
Opportunity to connect with high-level professionals in Africa

https://investinginafrica.eu/registration-packages/

La Haye - PAYS-BAS

APRIL

17

8th African Study Day in Accounting and Control (JEACC)

https://afc-afrique.com/wp-content/uploads/2025/10/Appel-a-com-8eme-JEACC-CI.pdf

Abidjan - CÔTE D'IVOIRE

MAY

12-15

ID4AFRICA 2026
First Conference and Exhibition on Africa's ID4D Priorities on the Continen

https://id4africaevents.com/fr/2026/registration/

Abidjan - CÔTE D'IVOIRE

MAY

19-20

DRC TAX MASOLO 2026
First Annual Forum on Taxation in the DRC

https://drctaxmasolo.cd/event/drc-tax-masolo-2025/

Kinshasa - RD CONGO

MAY

25-26

Africa Shared Value Summit
An event that explores how companies can create economic value

https://africa-shared-value-esg-summit.businessroom.io/

Lagos - NIGERIA

A final word...

Design your business structure to cater to the widest possible market, not just your current market.

International Tech Entrepreneur, Cameroon
REBECCA ENONCHONG



Find each month in ALT NEWS the insights of
COUMBASSA & SANDEN CONSEIL
on African legal and tax news



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EDITOR'S NOTE

The analyses and information published in this journal are the result of rigorous research and writing, designed to inform your legal, tax, and economic considerations.
However, this content remains general and cannot replace advice tailored to your specific situation. For any decision, we encourage you to consult our experts or your usual advisors to benefit from personalized guidance.

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