

# OVERVIEW OF TELECOMMUNICATION SERVICES TAXATION IN BURKINA FASO

## Session 5

### **ABSTRACT**

The licensed telecom services providers in Burkina Faso are subject, by the sector specific law, to contributions for the sector regulation, universal access development and training. The VAT taxation applies to both interconnection services and all retail prices of telecom services. The import of telecom handsets has been exempted from VAT taxation but Regional Economic Community and intellectual property specific taxes are still applied. The taxation of incoming international traffic is a subject under consideration.