

Côte d'Ivoire legal framework analysis : key highlights

This one-pager aims to provide a brief overview of the most notable features of Côte d'Ivoire's national cooperative legal framework, based on the work of national legal expert and ICA member input.

Ivorian cooperatives are governed by the Uniform Act relating to the Law of cooperative societies adopted on December 15, 2010 in Lomé (Togo), applicable in the 17 member countries of OHADA. Specifically, in addition to the Uniform Act, we can cite Law No. 2015-537 of 20 July 2015 on agricultural guidance, the General Tax Code of 2017, the Labor Code. These various texts also provide for some provisions concerning cooperatives, in particular agricultural cooperatives which constitute the vast majority of Ivorian cooperatives.

The Uniform Act expressly defines the cooperative and provides for two forms: the simplified cooperative society (SCOOPS) which is formed with at least 5 members and the cooperative society with board of directors (COOPCA) which comprises at least 15 members. The cooperative's corporate purpose can be civil or commercial. Its capital is variable.

The cooperative, which must be governed by cooperative principles, includes the following bodies: a deliberative body (general assembly), an executive body (board of directors / director for COOPCAs and management committee for SCOOPS) and a body internal control (supervisory board or commission). It has an obligation to reserve reserves just as it can distribute patronage dividends to its members in proportion to transactions with them.

At the fiscal level, there is no specific scheme for the taxation of cooperatives. They are subject to the general tax code even if there are specific taxes and exemptions depending on the corporate purpose and sector of activity of the cooperative.

Relative to conviviality, the Uniform Act and national texts theoretically create an environment conducive to the development of cooperatives, in particular agricultural cooperatives. This is the case of the incentives provided for by the agricultural orientation law for the benefit of agricultural cooperatives.

At the end of this analysis, it is recommended to set up a tax system specific to cooperatives. This taxation could include two types of measures: measures general to all cooperative societies and measures specific to specific categories of cooperatives depending on their object or activity. Just as it is suggested to expressly integrate the cooperative into the beneficiaries of the benefits of the investment code.

In conclusion, the State should initiate actions in favor of the promotion of the cooperative movement through training, including the celebration, each year of the International Day of Cooperatives.

At the OHADA level, it is suggested to assess the implementation of the Uniform Act, which has entered into force for almost 10 years. Such a global assessment could make it possible to better identify the difficulties in implementing the Uniform Act in order to find suitable solutions