

## **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.

**Main regulations:** This table displays a selection of cooperative regulations identified by experts and ICA members. For the full analysis including all relevant regulations, see the full report

<b>Regulation</b>	<b>Brief Description</b>
Uniform Act on the Law of Cooperatives (Uniform Act) of 15th December, 2010	<i>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.</i>
Law No. 2015-537 of 20th July 2015	<i>For agricultural cooperatives.</i>
The General Tax Code of 2017, the Labor Code	<i>This is also the labor code and it makes some provisions concerning cooperatives, in particular agricultural cooperatives which constitute the vast majority of Ivorian cooperatives.</i>

**Cooperative Friendliness:** 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.

**Key recommendations for improvement:** 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.

**Conclusions:** 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

