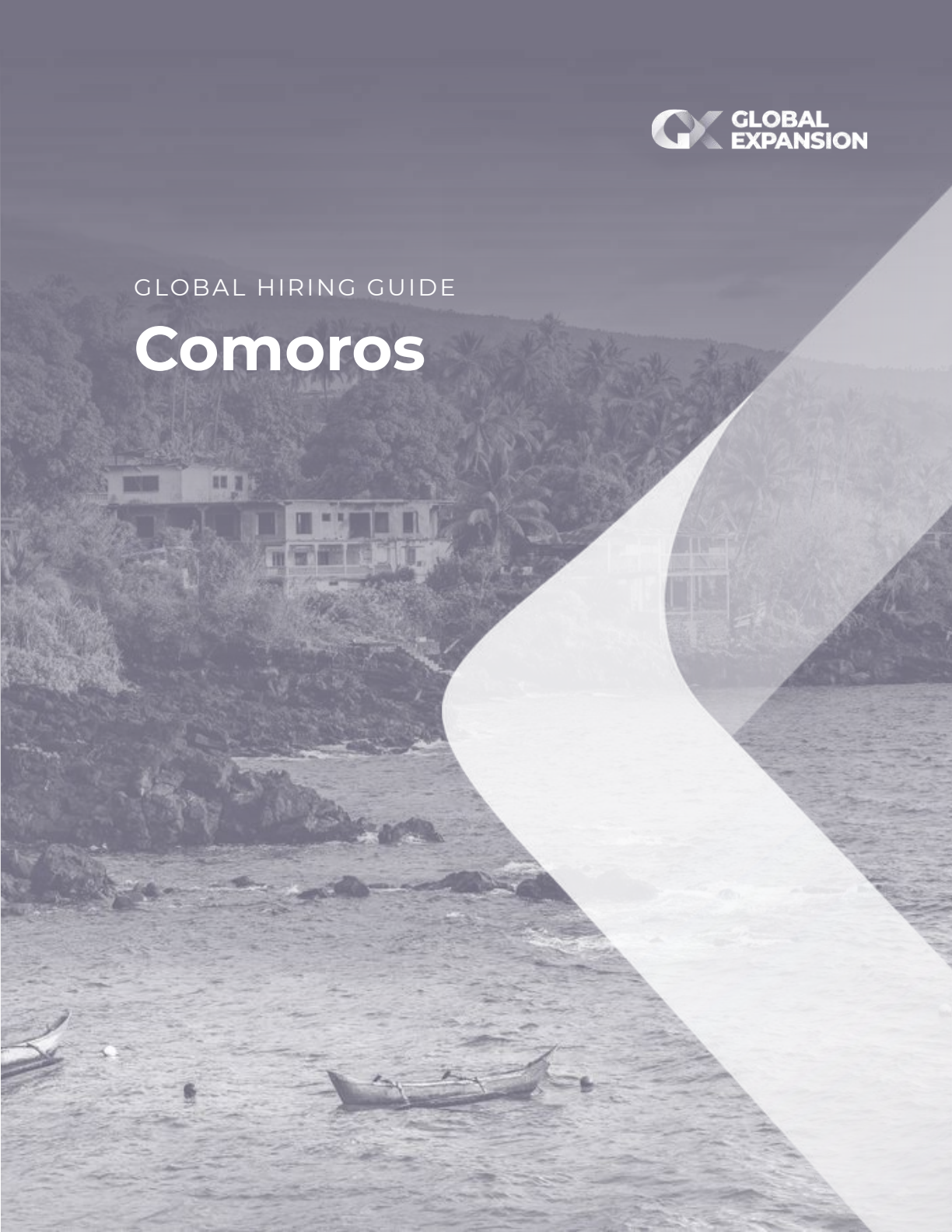


GLOBAL HIRING GUIDE

Comoros





GLOBAL HIRING GUIDE

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01

BASIC COUNTRY FACTS

- **Full Name**
Union of the Comoros
- **Capital**
Moroni
- **Main Languages**
Comorian
French
Arabic
- **Population**
821,625
- **Monetary Unit**
Comorian Franc
- **Internet Domain**
.km
- **International Dialing Code**
+269
- **Currency**
Comorian franc



02

STATUTORY LABOR REQUIREMENTS

Probation Period

- Probationary period cannot exceed 6 months.

Annual Leave

- Employees are entitled to paid annual leave of 24 days.

Public Holidays

1. New Year's Day
2. Cheikh Al Maarouf Day
3. Prophet's Ascension
4. Labor Day
5. Eid al-Fitr
6. Comoros National Day
7. Eid al-Adha
8. Islamic New Year
9. Prophet's Birthday

Maternity Leave

- In the case of pregnancy every woman has the right to suspend work for the period of 14 consecutive weeks, 8 of which have to be taken after the birth.

Paternity Leave

- There is no paternity leave.

Work Hours

- The standard working hours are 8 hours a day and 6 days a week.

Overtime

- Overtime work during the day is paid at a premium in the following:
 - For the first 8 hours after the regular duration of 40 hours or duration considered equivalent: minimum of 15% of the salary
 - For the 8 following hours: minimum of 30% of the salary
 - For the following hours until the 60th hour included: minimum of 40% of the salary
 - Overtime work performed during Sundays and holidays: minimum of 40% of the salary.

Severance

- There is no statutory severance pay.

13th Month

- 13th month pay is not mandatory

03

INCOME TAX

- Taxation in the Comoros is based on the French tax system.
- However, taxes are complex and tax rates are quite high.
- Individual income is taxed at progressive rates up to 30 percent, which applies on income of more than KMF3.5m.
- No tax is paid on income up to KMF150,000.
- All individuals with a permanent occupation in the Comoros are subject to personal taxation.

TAXABLE INCOME	RATE (%)
Less or equal to KMF 150,000	0%
KMF 150,001 - 500,000	5%
KMF 500,001 - 1,000,000	10%
KMF 1,000,001 - 1,500,000	15%
KMF 1,000,501 - 2,500,000	20%
KMF 2,500,001 - 3,500,000	25%
Over KMF 3,500,000	30%

04

SOCIAL SECURITY

- No contribution payed

05

IMMIGRATION

Immigration

- Foreigners will need a visa to enter Comoros.
- Individuals can get a visa on arrival at Hahaya airport or at other points of entry for €30.
- The main types of visas are as follows: -
 - Tourist Visa on arrival (valid for 45 days).
 - Long Stay Visa (valid for stays longer than 45 days).
- Travelers to the Comoros must hold a return or onward air ticket and all necessary documents for their return or onward journey.
- Comorians leaving the country must have a return ticket that cannot be refunded abroad.

TYPE OF VISA/ PERMIT	DOCUMENTATION	VALIDITY	ELIGIBILITY
Tourist Visa	<ul style="list-style-type: none">• Valid passport• Travel itinerary• Ticket	45 days	<ul style="list-style-type: none">• Foreigners visiting Comoros for less than 45 days must obtain a tourist visa
Long Stay Visa	<ul style="list-style-type: none">• Valid passport• Travel itinerary• Ticket• Other supporting documents	valid for stays longer than 45 days	<ul style="list-style-type: none">• Foreigners visiting Comoros for more than 45 days must obtain a long stay visa

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VALUE ADDED TAX

Value Added Tax

- There is a consumption tax that has a standard rate of 10%.
- Other VAT rates are as follows: -
 - 10% on imports and domestically for basic necessities defined by order of the Minister of Finance and Budget;
 - 3% for the supply of water and electricity as well as for the sale of inter-island transport tickets;
 - 5% for restaurants, banking and fixed-line telephones;
 - 7.5% for the supply of mobile voice and data recharges;
 - 5% for international tickets;
 - 25% for casino operations;

VAT	
Higher Rate (Casinos)	25%
Standard Rate	10%
Reduced Rate	7.5%
Reduced Rate	5%
Reduced Rate	5%
Zero Rate	0%

07

STATUTORY BENEFITS

- These are mandatory benefits as postulated by law
- These include probationary period, annual leave, public holidays, maternity leave, overtime pay.
- Statutory benefits also include social security benefits

STATUTORY BENEFITS

- Probationary Period
- Annual Leave
- Public Holidays
- Maternity Leave
- Overtime Pay
- Social Security Benefits





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