



## FEBRUARY 2023 – IVORY COAST TRANSPORT ALLOWANCE

*It is important that employers note the following:*

### Increase in the transport allowance exemption

The Tax Appendix to the Finance Law for 2023 (Law no. 2022-974 of 20 December 2022) was published on 4 January 2023.

The main tax measure affecting employees is an increase in the standard XOF 25,000 transport allowance, which is exempt from taxes on salaries and wages.

Effective 9 January 2023, the following transport allowance exemptions were amended:

- Abidjan: 30,000 francs (XOF)
- Bouake: 24,000 francs (XOF)
- Other cities: 20,000 francs (XOF)

To view the tax appendix (available in French only), follow the [link](#).

#### PLEASE NOTE

The implementation of this change requires an update of the payroll system parameters.  
If this is not done, you may incur penalties and interest.  
If you are unsure of how to make the change, please contact your consultant for assistance.

Contact our legislation team on [info@crs.co.za](mailto:info@crs.co.za) if you require any additional information.

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