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Burundi Budget
Highlights 2016
The Story Behind
the Numbers

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NAVIGATION

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THANK YOU

Preamble

Unlike the other East African countries, Burundi's budget cycle is based on the calendar year. As such, the changes highlighted below are contained in Budget Law No. 1/22 of 31 December 2015.

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June 2016

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Budget highlights

Tax provisions

Value Added Tax

- VAT on public tenders is due on invoicing, deposit or receipt of cash advance in part or wholly.

Customs Duties

- Removal of customs duties on importation of mobile phone appliances such as chargers, earphones, batteries, etc.
- Introduction of an additional fee of 20% of the customs value on imported mineral and aerated waters.

Excise Duties

- Decrease in excise on sugar from 600BIF/ kg to 400BIF / kg.
- Increase in duty for fuel and lubricants to 110BIF / litre.

Other Measures

- Confirmation of the removal of VAT and consumption tax in the mobile telephone sector retaining only the fixed telephone tax on domestic and international calls.
- Article 71 of the Tax Procedure Law modified to require taxpayers objecting to the tax authorities to pay the higher of 30% of the assessed amount or amount not in dispute before such objection.
- Article 54 of the Tax Procedure Law amended to restrict the requirement for the tax authorities to rectify within 3 years from the date of declaration only to tax declarations submitted after the promulgation of the Law No 1/18 of September 6, 2013 on Tax Procedures.

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