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Latest tax developments in South Africa and beyond

Welcome to our Tax Alert newsletter, providing you with compelling insights from Deloitte tax experts, updates on the latest tax developments from around Africa, and information on useful resources and events.

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Issue 10/2017 October 2017

**In need of contacts for
further insight on tax
developments?**

See the contact links below:

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Expert's Corner

Victory for taxpayer rights

There have been two court cases in the recent past that have focussed on SARS' conduct in the raising of additional assessments. If SARS has not followed administratively correct procedures, the assessment is unlawful and payment cannot be enforced.

[More](#)

Important mining royalty case

A recent case, in which judgment was given in favour of the taxpayer, provides much needed guidance on an aspect of the Royalty Act which has been subject to much debate.

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Key tax developments in South Africa

South Africa

Medium Term Budget Speech

The Minister of Finance, Malusi Gigaba, delivered the Medium Term Budget Speech on 25 October 2017.

[More](#)

Amendment Bills

The following Bills were introduced by the Minister of Finance to the National Assembly on 25 October 2017:

- Tax Administration Laws Amendment Bill [More](#)
- Taxation Laws Amendment Bill [More](#)
- Rates and Monetary Amounts and Amendment of Revenue Laws Bill [More](#)

Public Notice: CbC Report, Master file and Local file

Public notice No. 1117, published in Government Gazette No. 41186 on 20 October 2017, sets out details of the persons required to submit returns and the form of returns for submission of Country-by-Country Reports, Master file and Local file returns. A revised draft list of jurisdictions in respect of Multinational Enterprises (MNEs) needing to comply with obligations under Country-by-Country regulations has also been released.

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For further developments in South Africa ...

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Key tax developments in the rest of Africa

Ghana

VAT Flat Rate Scheme

The Ghana Revenue Authority clarified on 2 October 2017 that the Value Added Tax (VAT) Flat Rate Scheme (VFRS), which was implemented on 1 July 2017, is only applicable to retailers and wholesalers. Manufacturers and service providers are required to continue charging the VAT/National Health Insurance Levy (NHIL) at the standard rate of 17.5%.

[More](#)

Sierra Leone

Revenue Administration Act

The Revenue Administration Act 2017 (RAA) was enacted on 11 October 2017. It aims to consolidate rules for the administration of revenue laws and the collection of taxes and duties by the National Revenue Authority.

Zambia

Budget for 2018

The Budget for 2018 was presented to the National Assembly by the Minister of Finance on 29 September 2017. Most aspects of the Budget will apply from 1 January 2018.

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For further developments in the rest of Africa ...

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Key Resources



[Deloitte Worldwide Tax Guides and Highlights](#)

[Global Tax Developments Quarterly: 14 October 2017](#)

[Guide to Fiscal Information – Key economies in Africa 2017](#)

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Key Events

Deloitte School of Tax (South Africa)

November

IFRS Update and Tax Treatment

- Johannesburg – 15 November 2017

Tax Bootcamp (Day 1)

Cape Town – 16 November 2017

Session 1: Corporate Tax Back-to-Basics
Session 2: Capital Gains Tax

Tax Bootcamp (Day 2)

Cape Town – 17 November 2017

Session 3: Fixed Assets & Capital Allowances
Session 4: Completing the ITR14

VAT Bootcamp

Durban – 21 November 2017

Customs Efficient Supply Chain Management

Johannesburg – 13 November 2017

Durban – 15 November 2017

Cape Town – 23 November 2017

Webinars On-demand

- Taxation of Estates
- Taxation of Trusts
- Capital Gains Tax Part 1 & 2
- Capital Allowances Part 1 & 2
- Tax Update 2016/2017 Part 1 & 2
- Provisional Tax
- VAT back to Basics - Part 1,2 & 3
- Payroll for HR Practitioners
- Introduction to Corporate Tax
- Withholding Taxes Part 1 & 2



[Webinars On-demand](#)



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Should you wish to share your stories, please share your submissions via our mailbox on the link below or via our exclusive Deloitte Africa Tax LinkedIn group



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