



Africa Tax Alert

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Latest tax developments in South Africa and beyond

Welcome to our Tax Alert newsletter, providing you with monthly news/alerts on the latest tax developments in South Africa and the greater Africa region.

What you can expect to find in this month's edition:

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Issue 5/2017
May 2017

In need of further insight on any of the tax developments?

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Key tax developments in South Africa

South Africa

Tax treatment of non-executive directors: further developments

On 10 February 2017, SARS issued two binding general rulings (BGR No. 40 and 41), confirming the VAT and employees' tax treatment of payments to non-executive directors (NEDs) as from 1 June 2017. In order to further clarify the position regarding VAT registration for NEDs, a SARS media statement and an updated version of BGR No. 41 (Issue 2) have now been published.

[More / More](#)

Special Voluntary Disclosure Programme – time is running out

The final deadline for SVDP applications of 31 August 2017 is approaching fast and, if you are considering making use of the SVDP, the time to act is now.

[More](#)

Income Tax Return for Trusts (ITR12T)

Enhancements to the Income Tax Return for Trusts have been implemented from 15 May 2017.

[More](#)

Changes to SARS dispute management process

It has been announced that SARS has made changes and improvements (effective 15 May 2017) to its dispute management process.

[More](#)

For further developments in South Africa ...

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Key tax developments in the rest of Africa

Ethiopia

Tax treaty between Ethiopia and Portugal

The Ethiopia - Portugal Income Tax Treaty (2013) entered into force on 9 April 2017. In general, the treaty applies from 8 July 2017 for Ethiopia and from 1 January 2018 for Portugal.

Ghana

Protocol to treaty between Ghana and Netherlands signed

Details have become available of the Protocol (2017) to the 2008 tax treaty and a related competent authority agreement, signed between the Netherlands and Ghana.

[More](#)

VAT flat rate scheme

The Revenue Authority has issued a public notice announcing the enactment of the Value Added Tax (Amendment) Act 2017 (VATAA). The VATAA provides (*inter alia*) for the introduction of a flat rate VAT scheme with respect to certain sectors and changes to the National Health Insurance Levy (NHIL).

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For further developments in the rest of Africa ...

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Key Resources

Capital Allowance claim: Should taxpayers complain? * Nigeria

Deloitte tax experts discuss whether it is the intention of government in Nigeria that agro-allied and/or manufacturing companies should lose the benefit of a capital allowance claim up to 100% because of a dividend declaration that is higher than taxable profit.

[More](#)

Voluntary Pension Contribution – Arresting the tax leakage from withdrawals? * Nigeria

Deloitte comments on the role of the National Pension Commission guidelines.

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Taxation of entertainers and sportsmen in Nigeria – What, how and where? * Nigeria

Deloitte comments in The Guardian, Nigeria on income generated by individual entertainers and sportsmen in Nigeria.

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New rules call for new actions: Tax authority mandates drive disruptive changes.

Deloitte helps clients address their digital tax transformation by aligning skilled teams of tax, technology and tax technology professionals to develop a solution that is right for each company.

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2017 Tax Analytics Trends

Deloitte looks at developments across the global tax landscape, at the direction of travel being taken by tax authorities and at the response of both multinational corporations and domestic taxpayers and it is reasonable to conclude that tax data analytics will continue to help shape the tax environment on the years ahead.

[More](#)

Events Calendar - Deloitte School of Tax *South Africa

June 2017

Customs: Back to Basics

- Cape Town – 15 June 2017
- Johannesburg – 22 June 2017
- Durban – 27 June 2017

Comprehensive Customs Workshop

- Port Elizabeth – 20 June 2017

The basics of managing errors and disputes with SARS

- Cape Town – 13 June 2017
- Durban – 20 June 2017
- Johannesburg – 22 June 2017
- Port Elizabeth – 23 June 2017

Fixed assets and Capital allowances

- Cape Town – 6 June 2017
- Durban – 7 June 2017
- Johannesburg – 8 June 2017
- Port Elizabeth – 14 June 2017

Webinar: Taxation of Trusts and Estates

- All regions – 15 June 2017

Webinar: Taxation of Estates

- All regions – 21 June 2017

Visit schooloftax.co.za to register online. Alternatively, you can contact the School of Tax administrator for more information at: dsot@deloitte.co.za



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Content for this publication has been sourced from Deloitte contacts and resources, as well as from external sources such as [IBFD](#) and [SARS](#).

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