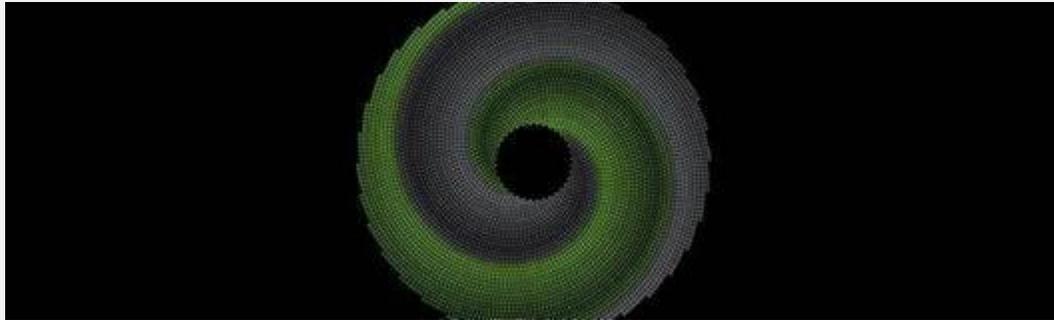


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Africa Tax & Legal –Indirect Tax Newsletter | October 2021



## Africa Indirect Tax News

Your updates for indirect tax and Africa trade matters

### Featured articles



#### Kenya

##### **KRA publishes list of approved vendors and guidelines for new Electronic Tax Register devices**

The Kenya Revenue Authority has recently published the list of approved manufacturers and suppliers of the new ETR devices. This alert provides highlights of the key information from the guidelines issued on 5 October 2021 which includes the onboarding of taxpayers, device options and functionalities of the ETRs.

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#### Nigeria

##### **The Nigerian government issues new Fiscal Policy Measures to adjust import tariffs**

The Federal Government of Nigeria has approved and ordered the implementation of the 2021 Fiscal Policy Measures (2021 FPM) effective from 6 September 2021 with the aim of amending and/or adjusting the tariff on certain items.

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## Uganda

### Electronic Fiscal Receipt and Invoicing Solution implemented

The Uganda Revenue Authority issued a public notice regarding the implementation of the Electronic Fiscal Receipt and Invoicing Solution for value-added tax (VAT) purposes. This impacts refund claims and input VAT credits and VAT returns will be automated to give effect to these new requirements.

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## South Africa

### SARS amends Authorized Economic Operator rules

The rules relating to the South African Revenue Service (SARS) Authorized Economic Operator have been amended to align more closely to the standards of Pillar 2 of the World Customs Organization Framework of Standards. In addition, SARS has launched the new Registration Licensing and Accreditation (RLA) electronic platform for the management of importer or exporter registration and licensing applications.

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## Other news

- [Ghana: New directive and practice notes issued by the Ghana Revenue Authority covers topics such as tax invoice requirements for specific deductions](#)
- [Nigeria: States challenge the Value-Added Tax Act](#)
- [South Africa: Multi-nationals should carefully consider their electronic services obligations together with the group exclusion requirements for electronic services](#)
- [Tanzania: Finance Act 2021 - Value-Added Tax Act and Excise Act amendments relating to VAT equalisation, exemptions, and the imposition of excise duty on certain imports](#)
- [Namibia: Mid-term Budget Review 2021/22 Tax Proposal include the zero rating for sanitary pads and the extension of the standard rate to fees charged by asset managers](#)



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