



## Africa Tax & Legal Alert

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### Latest tax developments in South Africa and beyond

Welcome to our Africa Tax & Legal 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 5/2019**  
31 May 2019

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# Key tax developments in South Africa

## South Africa

### **Carbon Tax Act promulgated**

The Carbon Tax Act 15 of 2019 was promulgated on 23 May 2019 in Government Gazette (Vol. 647) No. 42483, with accompanying amendments to the Customs and Excise Act of 1964 also promulgated. The Carbon Tax Act comes into operation on 1 June 2019.

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### **End-May deadline for employer declarations**

All Employer Annual Reconciliation Declarations (EMP501), Employee Tax Certificates [IRP5/IT3(a)s] and, where applicable, Tax Certificate Cancellation Declarations (EMP601) for the period 1 March 2018 to 28 February 2019 are due for submission today 31 May 2019.

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# Key tax developments in the rest of Africa

## Gabon

### **Extension for filling corporate tax returns and transfer pricing documentation**

The Gabon tax authority has granted an extension of the due date to file corporate tax returns, financial statements and transfer pricing documentation for the year ended 31 December 2018, from the statutory date of 30 April 2019 to 30 July 2019.

## Nigeria

### **VAT to be collected on online transactions**

On 18 May 2019, the Chairman of the Federal Inland Revenue Service (FIRS) announced that the FIRS intends to collect value added tax (VAT) on online transactions. Banks will be instructed to impose VAT on all online transactions involving purchases of goods and services. It was explained that the new measure is part of a number of actions taken by the FIRS to meet its revenue target for 2019.

## Zimbabwe

### **Income tax (transfer pricing documentation) regulations 2019 – issued**

On 10 May 2019, the Minister of Finance and Economic Development issued Income Tax (Transfer Pricing Documentation) Regulations 2019 by Statutory

Instrument 109 of 2019. The regulations deal with matters relating to transfer pricing and provide the regulatory framework for transfer pricing documentation which may be called for by the Revenue Authority in its endeavour to establish that the transaction in question was consistent with the arm's length principle. The regulations became effective on 10 May 2019.

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## Key Resources



[Guide to Fiscal Information: Key economies in Africa 2018](#)

[World Corporate Tax Rates 2018](#)

[Global Indirect Tax Rates](#)

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## Key Events

### Deloitte School of Tax & Legal (South Africa)

#### June/July 2019

##### Customs Series session2: Valuation

- Johannesburg – 7 June 2019
- Cape Town – 17 July 2019
- Durban – 23 July 2019

##### Fixed Assets and Capital Allowances

- Port Elizabeth - 18 June 2019
- Cape Town - 19 June 2019
- Johannesburg - 24 June 2019
- Durban - 25 June 2019

##### The Basics of the Corporate Tax Calculation

- Cape Town – 8 July 2019
- Johannesburg – 15 July 2019
- Durban – 17 July 2019

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