



Africa Tax & Legal Alert

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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 4/2018

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

See the contact links below:

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Expert's Corner

The Multilateral Instrument – Clarity or More Uncertainty

Debates related to the interpretation of the multilateral instrument could undermine the effectiveness of its application over time. In this regard, the Principal Purpose Test is likely to cause taxpayers particular concern as it remains uncertain how tax authorities will seek to limit the application of treaty benefits through the use of this test.

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Key tax developments in South Africa

South Africa

SARS and the National Prosecuting Authority(NPA) to prosecute taxpayers for outstanding returns

SARS has embarked on a new initiative with the NPA to prosecute non-compliant taxpayers, including prominent South Africans, who have failed to submit returns. Taxpayers who are found guilty will end up with a criminal record.

[More](#)

VAT Submissions for March 2018

For those vendors who are not clear on the March 2018 VAT submission -

The March return received on the SARS eFiling profile will be the same as the return completed for February 2018, as well as any other VAT201 return which was due when the 14% VAT rate was still applicable.

March VAT201 returns must be submitted as soon as possible, as well as any other outstanding VAT201 returns to ensure compliance.

[More](#)

Sugary Beverages Levy

SARS is ready to implement the Sugary Beverages Levy (SBL) which came into effect on 1 April 2018.

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For further developments in South Africa ...

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Key tax developments in the rest of Africa

Guinea

Finance Law 2018

The Finance Law 2018 was adopted by the National Assembly and published on 12 December 2017. The main tax changes effect the following:

- Direct taxes such as the corporation tax, namely: Industrial and commercial income and non-commercial income tax; individual taxation minimum lump-sum tax;
- Indirect and miscellaneous taxes such as property tax and allocation of tax on vehicle products; and
- Value added tax.

Rwanda

New income tax law 2018

The new income tax law was published in the Rwanda Official Gazette on 20 April 2018. It will replace law No.16/2005 of 18/08/2005 on direct income taxes.

Swaziland

Budget for 2018/19

The Minister of Finance presented the Budget for 2018/19 to the Parliament on 1 March 2018. The main tax measures were:

- Increasing the standard VAT rate from 14% to 15%;
- Imposing VAT at the standard rate on the supply of electricity;
- Imposing licence fees on mobile companies;
- Introducing a levy on the revenue of banks;
- Increasing the fuel tax rate from SZL 3 to SZL 3.2 with effect from 1 April 2018;
- Introducing an import levy on used vehicles imported from non-Southern African Customs Union (SACU) member states;
- Introducing additional taxes on alcohol and tobacco products;
- Reviewing and revising user fees; and
- Reviewing and amending the Income Tax Order and the Value Added Tax Act.

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For further developments in the rest of Africa ...

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Key Resources



The future of tax in mining - the evolving global landscape

International Tax: South Africa Highlights 2018

Tax in South Africa: Ten year trajectory

- [Global-Tax-Developments Quarterly 2018](#)
- [Tracking the trends 2018: The top 10 issues shaping mining](#)
- [World Corporate Tax Rates 2018](#)
- [Comparison of European and South Africa Holding Company Regimes](#)
- [South Africa's anti-dividend stripping rules broadened](#)
- [Global Indirect Tax Rates](#)
- [Africa in 2018 Outlook: Summary report](#)

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Key Events

Deloitte School of Tax (South Africa)

May 2018

Completing the ITR14 and Provisional Taxes

- Port Elizabeth – 16 May 2018
- Cape Town – 22 May 2018

Completing the ITR14 Only (session 1)

- Durban– 23 May 2018

Provisional Tax Only (session 2)

- Johannesburg – 24 May 2018

Work Visas Best Practice

- Johannesburg - 17 May 2018

Online Courses and Webinars on Demand

Workshop Recordings

IFRS Update and Tax Consequences
Tax Update 2017/2018

Online courses

Vat online course

Webinars on demand

- Taxation on Estates
- Taxation of Trusts
- Capital Gains Tax Parts 1 and 2

- Capital Allowances Parts 1 and 2
- Tax Update 2016/2017 Parts 1 and 2
- Provisional Tax
- VAT back to basics Parts 1 and 2
- Payroll for HR Practitioners
- Introduction to Corporate Tax
- Withholding Taxes Part 1 and 2.



[Webinars On-demand](#)



[Schedule of Events](#)

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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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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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