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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 5/2018 May 2018

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

See the contact links below:

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Looking for insight on previous publications?

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Expert's Corner

SARS VAT questionnaire

The responses that taxpayers provide to a VAT questionnaire that has been circulated by SARS recently are important, from point of view of avoiding a field audit and the imposition of penalties.

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Key tax developments in South Africa

South Africa

EMP501 employer reconciliations due today

The due date for submission by employers of their Pay-As-You-Earn (PAYE) Employer Annual Reconciliations to SARS, confirming or correcting payroll tax amounts, which were declared in respect of the 2017/2018 tax period, is today (31 May 2018).

Penalties for non-submission of CbC reports, master file and local file

Notice has been given (Notice No. 480 in Government Gazette No. 41621 dated 11 May 2018) that the non-submission of Country-by-Country returns, master file and local file as required in terms of Government Gazette No. 41186 dated 20 October 2017, by the persons specified in paragraphs 2.1 and 2.2 of the Schedule to that notice by the dates specified in paragraph 3.1 of the Schedule to that notice (as extended by Government Gazette No. 41306 dated 8 December 2017), comprises an incidence of non-compliance that is subject to fixed monthly penalties in accordance with section 210(1) and section 211 of the Tax Administration Act.

[More](#)

Call for Submissions - review the list of VAT zero-rated items

On 25 April 2018, the Minister of Finance published the Terms of Reference for the Independent Panel of Experts to review the current list of zero-rated items, and consider the most effective way to mitigate the impact of the increase in the VAT rate on poor and low-income households.

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For further developments in South Africa ...

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Key tax developments in the rest of Africa

Ghana

Tax Amnesty Act 2017

The Ghana Revenue Authority published Guidelines on the Tax Amnesty Act 2017 on 3 May 2018. The Guidelines were issued pursuant to the enactment of the Tax Amnesty Act 2017 (Act 955) and provide guidance on the operations of the amnesty scheme.

[More](#)

Malawi

Budget for 2018/19

The Minister of Finance, Economic Planning and Development presented the Budget for 2018/19 to parliament on 18 May 2018. The Budget proposes amendments with respect to corporate income tax, personal income tax, VAT, customs and excise duties and tax administration.

[More](#)

Mauritius

Arrangement on exchange of country-by-country reports between Mauritius and United States

The Mauritius - United States Competent Authority Arrangement on the Exchange of Country-By-Country (CbC) Reports (2018), which was signed on 27 April 2018, has entered into force.

For further developments in the rest of Africa ...

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Key Resources



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

[International Tax: South Africa Highlights 2018](#)

[Tax in South Africa: Ten year trajectory](#)

- [The link between transfer pricing and customs valuation: 2018 country guide \(new\)](#)
- [Global-Tax-Developments Quarterly 2018](#)

- [The future of tax in mining - the evolving global landscape](#)
- [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 & Legal (South Africa)

June 2018

Trusts & Estates

- Port Elizabeth – 07 June 2018
- Durban – 12 June 2018
- Johannesburg – 14 June 2018
- Cape Town – 21 June 2018

Fixed Assets & Capital Allowances

- Johannesburg – 06 June 2018
- Durban – 07 June 2018
- Cape Town – 08 June 2018
- Port Elizabeth – 11 June 2018

Online Courses and Webinars on Demand

Workshop recordings

IFRS Update and Tax Consequences
Tax Update 2017/2018

Online courses

Vat online course
Basics of Tax Accounting

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.



[School of Tax & Legal: Schedule of Events and Booking](#)



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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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