



Africa regulatory ENSight

2018 | 2

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Angola

| sector | legislation | effective date/status | key points and impact |
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| Finance | Angolan Central Bank (“BNA”) Instruction No.1/18 - Foreign Exchange Position Limit | Issued on 22 January 2018 and came into force on the same day. | <p>The instruction notes that:</p> <ul style="list-style-type: none"> the BNA has established procedures for buying and selling of foreign currency in auctions carried out electronically in the Exchange Market Management System; the BNA may have specific auctions for exchange rate coverage of letters of credit; commercial banks have to meet certain requirements for them to participate in the auctions; and each bank is limited to 25% of the offer placed by the BNA. |
| Finance | BNA Instruction No.03/18 - Exchange rate regime | Issued on 19 January 2018 and came into force on the same day. | <p>The instruction:</p> <ul style="list-style-type: none"> determines that the reference exchange rate must result from the calculation of the weighted average of the sales rates of the foreign exchange auctions organized by the BNA; and notes that commercial banks may add a 2% margin on the reference exchange rate as issued by the BNA. |
| Finance | BNA Instruction No.02/2018 - Procedures to be observed in the execution of foreign exchange transactions. | Issued on 22 January 2018 and came into force on the same day. | The instruction sets a requirement for commercial banks to put measures in place to ensure the prevention of money laundering, specifically with regard to the identification of beneficiaries and corporate bodies of their clients. |
| Finance | BNA Instruction No.04/2018 - Lending Operations of Development Banks | Issued on 19 January 2018 and came into force on the same day. | The instruction permits the participation of Development Banks in the Interbank Money Market for liquidity commitments. |
| Finance | BNA Order No.1/18 - Foreign Exchange Position Limit | Issued on 22 January 2018 and came into force on the same day. | The order requires that commercial banks should not exceed 10% of their Regulatory Own Funds by observing their overall daily foreign exchange positions. |

Botswana

| sector | legislation | effective date/status | key points and impact |
|---|---|--------------------------------|--|
| All | Competition Bill, 2017 | Gazetted on 12 July 2017. | The bill: <ul style="list-style-type: none"> • amends, repeals and re-enacts the Competition Act (Cap 46:09); and • renames the Competition Authority as the Competition and Consumer Authority. |
| All | Consumer Protection Bill, 2017 | Gazetted on 12 July 2017. | The bill provides for the Competition and Consumer Authority to create and introduces new consumer protection mechanisms. |
| All | Counter Terrorism (Amendment) Bill, 2017 | Gazetted on 08 September 2017. | The bill: <ul style="list-style-type: none"> • amends s 2, 4, 5, 6, 7, 12, 13, 14; • substitutes Part VIII of the Counter Terrorism Act; and • address the deficiencies of the Counter Terrorism Act. |
| Fast moving consumer goods | Liquor Amendment Bill, 2017 | Gazetted on 13 October 2017. | The bill removes the requirement for the need of a residence and work permit during and application for a license. |
| Information and communications technology | Electronic Communications and Transactions (Amendment) Bill, 2017 | Gazetted on 7 July 2017. | The bill deletes s 19(d) of the Electronic Communications and Transactions Act. |
| Mining | Diamond Cutting (Amendment) Bill, 2017 | Gazetted on 12 July 2017. | The bill sets a requirement for diamonds mined in Botswana to be beneficiated (including being sorted, valued, processed, sold, bought, marketed or otherwise dealt with) in Botswana. |
| Mining | Precious and Semi-Precious Stones (Protection) (Amendment) Bill, 2017 | Gazetted on 12 July 2017. | The bill sets a requirement for precious and semi-precious stones mined in Botswana to be beneficiated (including being sorted, valued, processed, sold, bought, marketed or otherwise dealt with) in Botswana. |

Burkina Faso

| sector | legislation | effective date/status | key points and impact |
|--------|--|-------------------------------|---|
| All | Decree No.2017-0049/PRES/PM/ MINEFID on procedures for the award, execution and settlement of public contracts and public service delegations. | Approved on 01 February 2017. | The decree provides the procedures for awarding, execution and settlement of public contracts and public service delegations concluded by ministries and institutions, independent administrative authorities, the Parliament, diplomatic and consular missions, local authorities and their public institutions, public institutions of the State, executing agencies and legal persons having the status of body governed by public or similar law. |

Cape Verde

| sector | legislation | effective date/status | key points and impact |
|---------|-----------------------|--------------------------------|--|
| All | Decree-Law No.57/2017 | Approved on 6 December 2017. | The law provides a framework for the implementation of the Cape Verde International Business Centre (“ CIN-CV ”) which will promote investments in Cape Verde. |
| All | Decree Law No.51/2017 | Approved on 15 November 2017. | The law: <ul style="list-style-type: none"> • following the implementation of the CIN-CV, provides the requirements applicable to duty-free shops and tax-free shops; and • provides that Value Added Tax (“VAT”) refunds shall be granted to foreign travellers in Cape Verde not staying in the country for more than 180 days and provided that the goods are effectively transported outside Cape Verdean territory and destined for personal use of the traveller. |
| All | Decree No.8/2017 | Approved on 23 November 2017. | The decree amends the social security convention between Cape Verde and Portugal by extending the scope of the social protection regime to public servants of both countries. |
| Finance | Order No.37/2017 | Approved on 26 September 2017. | The order approves the form to be used by municipalities when applying for VAT refunds. |

Ghana

| sector | legislation | effective date/status | key points and impact |
|---------|---|----------------------------------|--|
| All | African Import Levy Act, 2017 (Act 952) | Assented to on 29 December 2017. | The Act imposes a 0.2% African Union Import Levy on the value of eligible goods imported into Ghana from non-member states of the African Union. |
| Finance | Tax Amnesty Act, 2017 (Act 955) | Assented to on 29 December 2017. | The Act grants amnesty to persons who failed to register with the Ghana Revenue Authority, file their tax returns or pay taxes as required by enactments administered by the Commissioner-General. |
| Finance | Special Import Levy (Amendment) (No. 2) Act, 2017 (Act 953) | Assented to on 29 December 2017. | The Act extends the requirement to pay a 2% Special Import Levy ("SIL"), and computed on the cost, insurance and freight value of goods imported, at the port of entry to the end of 2019 from 2017. |
| Finance | Value Added Tax (Amendment) (No. 2) Act, 2017 (Act 954) | Assented to on 29 December 2017. | The Act removes the tax on stakes in the National Lotto to provide for the withholding of VAT from the payment to registered VAT traders. |
| Finance | Customs (Amendment) (No. 2) Act, 2017 (Act 957) | Assented to on 29 December 2017. | The Act amends the Customs Act, 2015 (Act 891) to provide additional requirements for the bonded warehousing of goods. |
| Finance | Income Tax (Amendment) (No. 2) Act, 2017 (Act 956) | Assented to on 29 December 2017. | The Act: <ul style="list-style-type: none"> abolishes the tax on lotto winnings; provides accelerated capital allowances for manufacturers and importers importing stamping machines for the implementation of the excise tax stamp policy; and provides tax holiday for young entrepreneurs. |

Ghana

| sector | legislation | effective date/status | key points and impact |
|-------------------|--|-------------------------------------|---|
| Finance | Value Added Tax (Exemption of Active Ingredients, Selected Drugs or Pharmaceuticals) (Amendment) Regulations, 2017 | Came into force on 3 November 2017. | <p>The regulations:</p> <ul style="list-style-type: none"> • provide exemptions on selected pharmaceutical medicines; and • exempt 552 Active Pharmaceutical Inputs, excipients and 483 imported finished pharmaceutical products. |
| Justice | Office of the Special Prosecutor Act, 2018 (Act 959) | Assented to on 2 January 2018. | <p>The Act establishes the Office of the Special Prosecutor as a specialized agency to investigate specific cases of corruption involving public officers, politically-exposed persons, as well as individuals in the private sector implicated in corrupt practices and to prosecute these offences on the authority of the Attorney-General.</p> |
| Natural Resources | Timber Resource Management and Legality Licensing Regulations, 2017 | Came into force on 3 November 2017. | <p>The regulations:</p> <ul style="list-style-type: none"> • regulate the identification of land suitable for the grant of timber rights; • regulate the terms and conditions for small and large scale timber rights; • regulate other sources of timber; and • provide for a legality licensing scheme. |
| Oil and Gas | Special Petroleum Tax (Amendment) Act, 2018 (Act 965) | Assented to on 15 February 2018. | <p>The Act:</p> <ul style="list-style-type: none"> • amends the Special Petroleum Tax Act, 2014 (Act 879); and • reduces the petroleum levy from 15% to 13%. |

Kenya

| sector | legislation | effective date/status | key points and impact |
|----------------|----------------------------|------------------------------|---|
| Infrastructure | The Kenya Roads Bill, 2017 | Gazetted on 6 December 2017. | <p>The bill:</p> <ul style="list-style-type: none">• repeals the Kenya Roads Act 2007 (Cap.408), and the Public Roads and Roads of Access Act, 1920 (Cap.399);• amends the Kenya Roads Board Act, 1999 (Cap.408A);• gives effect to the Fourth Schedule to the Constitution in relation to the roads subsector; and• proposes to review, consolidate and rationalize the legal and institutional framework for management of the road network and roads sub-sector in a more efficient and effective manner. |

Mozambique

| sector | legislation | effective date/status | key points and impact |
|---------|---|-------------------------------|---|
| All | Decree No.51/2017- Regulations on mandatory social security | Gazetted on 9 October 2017. | <p>The regulations:</p> <ul style="list-style-type: none"> • expand the basis of assessment of contributions and provide that monthly payments of contributions to the National Social Security Institute can be made from the 20th of the respective month up to the 10th of the following month; and • require embassy employees, artists and sportsmen linked to a sports club or company, to make contributions. |
| Finance | Notice 20/GBM/2017 - New regulation on exchange control | Gazetted on 27 December 2017. | <p>The regulations, amongst others, provide that:</p> <ul style="list-style-type: none"> • all funds derived from proceeds of the export of goods and services may be kept in foreign currency, freely convertible into meticaís as may be required by resident entities; • a deed of undertaking must be issued upon commencement of the import/export of goods. This deed of undertaking is processed via the Single Electronic Window; • all proceeds from hotel and tourism services rendered by Mozambican resident entities (irrespective of whether through foreign representatives) must be received in bank accounts opened with banks operating in the country; • Mozambican residents are allowed to invest up to USD250 000 overseas annually; and • foreign direct investment (“FDI”) in Mozambique must generally be pre-authorised and registered with a commercial bank in the country. FDI must be registered with the Mozambique Central Bank whenever it (i) involves the importation of goods and equipment and / or (ii) involves the right of use of trademarks and patents. |

Mozambique

| sector | legislation | effective date/status | key points and impact |
|---------|--|---|---|
| Finance | Decree No.66/2017 - Regularization of VAT supported in the acquisition of goods and services of foreign funded projects. | Gazetted on 23 November 2017. | <p>The decree:</p> <ul style="list-style-type: none"> • approves the fiscal mechanism of regularizing VAT on the acquisition of goods and services for public projects financed by international financial institutions and development partners; • stipulates that invoices for goods and services issued to projects must state the amount of output VAT, although the project will not be liable for such amount. |
| Finance | Law No.17/2017 – Excise Tax Code | Gazetted on 28 December 2017 and came into force on 1 January 2018. | <p>The code:</p> <ul style="list-style-type: none"> • introduces several changes to excise duty rates, including an increase of the minimum tax per litre applicable to certain alcoholic beverages; and • introduces a minimum tax applicable to soft drinks. |
| Finance | Decree No.78/2017 - VAT Refund Regulations | Gazetted on 28 December 2017 and came into force on 1 January 2018. | <p>The regulations, amongst others, provide that:</p> <ul style="list-style-type: none"> • the list of required documentation for a VAT refund application has been amended to include additional information, such as services agreements and more detailed information regarding suppliers; • taxpayers must sign and stamp the refund explanatory note, the supplier's statement and the trial balance and secure its certification by an accredited and registered accountant; • exporters can apply for a refund arising from VAT credit exceeding MZN20 000 by attaching (i) a bank guarantee, collateral or surety, (ii) an export document, (iii) a deed of undertaking issued by the relevant commercial bank, and (iv) proof of the term of commitment of repatriation of export revenue to Mozambique; and • the refund suspension deadline is reduced from six months to 30 days when it is not possible to verify the legitimacy of the refund request due to any fault of the taxpayer. |

Namibia

| sector | legislation | effective date/status | key points and impact |
|---------|--|----------------------------------|---|
| All | Public Private Partnership Act, 2017 | Promulgated on 9 July 2017. | <p>The Act:</p> <ul style="list-style-type: none"> • provides a legal framework for public private partnership projects; • establishes the Public Private Partnership Committee; and • regulates public private partnership projects through the stages of initiation, preparation, procurement, conclusion of public private partnership agreement and implementation thereof. |
| All | Whistleblower Protection Act, 2017 | Promulgated on 6 October 2017. | <p>The Act provides for:</p> <ul style="list-style-type: none"> • the establishment of a Whistleblower Protection Office; • the introduction of procedures for disclosing improper conduct; • the investigation of disclosures of improper conduct and protection of whistleblowers; • the investigation of complaints of detrimental action; • the review of certain decisions; and • remedies for persons against whom detrimental action is taken. |
| Finance | Namibia Revenue Agency Act, 2017 | Promulgated on 12 November 2017. | The Act establishes the Namibia Revenue Agency and provides for its powers, functions and management. |
| Trade | Controlled Wildlife Products and Trade Amendment Act, 2017 | Promulgated on 7 September 2017. | The Act amends the Controlled Wildlife Products and Trade Act, 2008 by increasing the penalties for offences. |

Nigeria

| sector | legislation | effective date/status | key points and impact |
|-------------|---|---|---|
| Agriculture | Amendment to the Commercial Agriculture Credit Scheme (“CACS”) Guidelines | Circulated on 16 February 2018. | The CACS guidelines are revised to include Non Interest Financial Institutions. |
| All | Amended Internal Capital Generation, Dividend Payout, Policy | Circulated on 31 January 2018. | <p>The policy amongst others:</p> <ul style="list-style-type: none"> • amends the BSD/DIR/GEN/LAB/07/033 circular published in 2014; • notes that any Deposit Money Bank (“DMB”) or Discount House (“DH”) that does not meet the minimum capital adequacy ratio shall not be allowed to pay a dividend; • provides that DMBs and DHs that have a Composite Risk Rating of “High” or a Non-Performing Loan ratio of above 10% shall not be allowed to pay a dividend; and • provides that no DMB or DH shall be allowed to pay a dividend out of reserves. |
| All | Federal Competition and Consumer Protection Bill, 2017 | Passed by the National Assembly in February 2018. | <p>The bill:</p> <ul style="list-style-type: none"> • is applicable to all businesses and commercial activities within or having effect in Nigeria and extends to undertakings in which the Federal, State or Local Government or any of their agencies have a controlling stake; and • prohibits agreements made to restrain competition, such as agreements for price fixing, price rigging and collusive tendering. |

Rwanda

| sector | legislation | effective date/status | key points and impact |
|--------|--|---|--|
| Energy | Regulation No.001/LPG/R/GP-EWS/RURA/2018 Governing Liquefied Petroleum Gas Business in Rwanda | Approved on 10 January 2018. | <p>The regulations:</p> <ul style="list-style-type: none"> • establish a regulatory framework for the Liquefied Petroleum Gas (“LPG”) industry in Rwanda; • apply to the following activities: <ul style="list-style-type: none"> ○ importation of LPG; ○ installation or upgrade of a LPG plant; ○ installation or upgrade of a storage of LPG in bulk; ○ transportation of LPG in bulk or cylinder; ○ wholesale, distribution or retail of LPG in cylinders; and ○ reticulation of LPG in residential or commercial building. |
| Energy | Amended Regulations No.003/R/GP-EWATSAN/RURA/2017 Governing the Installation, Upgrade and Operation of Petrol Service Stations in Rwanda | Approved on 4 September 2017 and commenced on the same day. | <p>The regulations:</p> <ul style="list-style-type: none"> • repeal regulations No.003/Energy/PSS/RURA/2014 governing the construction, installation and operation of petrol service stations; and • establish a legal and regulatory framework for the installation, upgrade and operation of petrol service stations and bulk fuel delivery facilities in Rwanda. |

Swaziland

| sector | legislation | effective date/status | key points and impact |
|--------|--|--|--|
| All | Retirement Fund Disclosure Guideline, 2017 | Circulated in December 2017 and became effective in November 2017. | <p>The objective of the guidelines are to:</p> <ul style="list-style-type: none"> describe the information that shall be disclosed to members and beneficiaries of retirement funds to meet the responsibilities of trustees as provided for under s 9(d) of the Retirement Funds Act, 2005; assist trustees in ensuring that members are provided with sufficient information in a timely, accurate and understandable manner; and enable members, beneficiaries and guardians of minor beneficiaries of retirement benefits to make sound decisions on the basis of information about how their retirement fund works, what their benefit entitlements and options under retirement funds are, what their rights and obligations are and the performance of the retirement fund and those responsible for its management. |
| All | Policyholder Protection Guideline, 2017 | Circulated in October 2017 and became effective in November 2017. | <p>The guidelines:</p> <ul style="list-style-type: none"> ensure that all insurance policies as defined in s 2 of the Insurance Act, 2005, are entered into, executed and enforced in accordance with sound insurance principles and practice in the interests of all parties concerned; and seek to ensure that consumers are provided with sufficient information to make informed decisions about products, before and after purchases. |

Tanzania

| sector | legislation | effective date/status | key points and impact |
|-------------|---|-------------------------------|---|
| Agriculture | Fertilizer (Bulk Procurement) Regulations, 2017 | Gazetted on 17 February 2017. | <p>The regulations:</p> <ul style="list-style-type: none"> • govern the importation of bulk fertilizer; • grant control of bulk procurement to the Tanzania Fertilizer Regulatory Authority (“the Authority”); and • require fertilizer dealers, subject to the procedures prescribed by the Act and the Fertilizer Regulations, 2011, to register with the Authority in order to import fertilizer under the Bulk Procurement System. |
| Energy | Energy and Water Utilities Regulatory Authority (Tariff Application and Rate Setting) Rules, 2017 | Gazetted on 17 November 2017. | <p>These rules:</p> <ul style="list-style-type: none"> • revoke the Electricity (Tariff Setting) Rules, 2013; and • govern matters related to tariff application, rate setting and approvals in the water, electricity and natural gas sub-sectors in Tanzania Mainland. |
| Energy | Electricity (Grid and Distribution Codes) Rules, 2017 | Gazetted on 17 November 2017. | <p>These rules govern the operation and management of the electricity transmission and distribution systems in Tanzania Mainland.</p> |

Uganda

| sector | legislation | effective date/status | key points and impact |
|-------------|---|--|--|
| Agriculture | Sale of Goods and Supply of Services Act, 2017 | Assented to on 20 December 2017 and commenced on 8 January 2018. | <p>The Act:</p> <ul style="list-style-type: none"> repeals the Sale of Goods Act, Cap 82 and the Bulk Sales Act, Cap 69; provides for the formation, effect, obligations and performance of contracts for the sale of goods and supply of services; and provides for remedies of the parties under those contracts. |
| Energy | The Collective Investment Schemes (Real Estate Investment Trusts) Regulations, 2017 | Gazetted on 29 September 2017. | <p>The regulations:</p> <ul style="list-style-type: none"> require trusts, schemes or arrangements established as real estate investment trust schemes (“REITS”) to be authorised under the regulations providing for the registration process of REITS; provide for the structure of REITS which may be structured as a development and construction REIT (D-REIT) or an income REIT (I-REIT); contain restrictions on the issue or offer of REITS securities; provide for the powers, obligations and duties of the officers of REITS, including the trustee, secondary deposition trustee and REITS manager; provide for the registration, rights and meetings of REITS securities holders; and provide for the winding-up of REITS. |
| Energy | The National Environment Bill, 2017 | Gazetted in November 2017. | <p>The bill:</p> <ul style="list-style-type: none"> repeals and replaces the National Environment Act (Cap.153), 1995; seeks to address climate change, environmental effects of petroleum related activities and the management of plastics and plastic products; and establishes an Environmental Protection Force and an Environmental Tribunal. |

Zambia

| sector | legislation | effective date/status | key points and impact |
|--------|----------------------------------|---|--|
| All | Employment (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act amends s 25(3) of the Employment Act. |
| All | Companies Act, 2017 | Assented to on 17 November 2017. | <p>The Act, amongst others:</p> <ul style="list-style-type: none"> • repeals and replaces the Companies Act, 1994; • provides for the incorporation, categorisation, management and administration of different types of companies; • provides the procedure for the approval of company names, change of name and conversion of companies; • incorporates financial reporting provisions, maintenance of accounting records, and access to financial information of companies; and • provides for the registration of foreign companies doing business in Zambia. |
| All | Corporate Insolvency Act, 2017 | Assented to on 17 November 2017. | <p>The Act provides for:</p> <ul style="list-style-type: none"> • corporate receiverships, appointment of receivers and the duties and responsibilities of receivers; • business rescue, the appointment, duties and responsibilities of business rescue administrators, the rights of affected persons during business rescue proceedings and compromises with creditors; • the winding up of companies, appointment of liquidators and the duties and responsibilities of liquidators, committees of inspection, special managers and the Official Receiver; • insolvency practitioners and their duties and responsibilities; and • cross-border insolvency. |

Zambia

| sector | legislation | effective date/status | key points and impact |
|---------|---|---|--|
| All | Skills Development Levy (Amendment) Act, 2017 | Assented to on 19 December and commenced on 27 December 2017. | The Act amends s 6(1)(c) of the Skills Development Levy Act. |
| All | Industrial and Labour Relations (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act amends ss 14(1), 15(1), 36(1), 48(2), 49(1), 65(3), 70(1), 73(1) of the Industrial and Labour Relations Act. |
| Finance | Tax (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act amends the Income Tax Act by: <ul style="list-style-type: none"> • repealing s 92A; • amending ss 2(1), 45B(1), 81(1), Fifth Schedule, Ninth Schedule, and the Charging Schedule; • inserting ss 46A(3)(a)(iii), 81(1A), 82A(2A); and • substituting ss 4(3)(b), 7(3), 37, 54, 64, 82A(2). |
| Finance | Value Added Tax (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act amends the Value Added Tax Act by: <ul style="list-style-type: none"> • amending ss 16(2A), and • inserting ss 4(3) and (4), 16(2B), 37(7) to 37(9). |
| Finance | Customs and Excise (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act amends the Customs and Excise Act by: <ul style="list-style-type: none"> • repealing s 3(4); • amending s 2, First Schedule, Second Schedule, Fourth Schedule; • inserting ss 76A, 85(5), 188(5A) and (5B), Third Schedule; and • substituting ss 72, 85(3), 188(5). |

Zambia

| sector | legislation | effective date/status | key points and impact |
|---|--|---|---|
| Finance | Property Transfer Tax (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act amends the Property Transfer Tax Act by: <ul style="list-style-type: none"> • amending ss 2(1). • inserting ss 4(1A), 4(2)(d), 5(2A) to (2C), 11(4), 12B.; and • substituting ss 5(2), 5(3). |
| Finance | Insurance Premium Levy (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act amends s 4(1) of the Insurance Premium Levy Act. |
| Information and communications technology | Independent Broadcasting Authority (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act: <ul style="list-style-type: none"> • amends the Independent Broadcasting Act, 2002; • amends ss 2, Part IV heading, 39(1)(b); and • inserts ss 5(2)(k), 22A. |
| Information and communications technology | Zambia National Broadcasting Corporation (Amendment) Act, 2017 | Assented to on 19 December and commenced on 1 January 2018. | The Act: <ul style="list-style-type: none"> • repeals Part IV of the Zambia National Broadcasting Corporation Act; and • amends s 2. |

Zimbabwe

| sector | legislation | effective date/status | key points and impact |
|---------|--|---|---|
| All | Labour Court (Amendment) Rules, 2018 | Gazetted on 22 December 2017. | The rules: <ul style="list-style-type: none"> repeal the Labour Court Rules, 2006; and amend Rule 3, 28(1), and 36 of the Labour Court Rules, published in Statutory Instrument 150 of 2017. |
| All | Public Procurement and Disposal of Public Assets (General) Regulations, 2018 | Gazetted on 19 January 2017. | The regulations do not apply to: <ul style="list-style-type: none"> the leasing of facilities or amenities for sporting purposes or for a specific event, for a period not exceeding twelve months; and the leasing of accommodation for office space or other purposes, so long as the lease is not for a period of more than three years. |
| Finance | Customs and Excise (Tariff) (Amendment) Notice, 2018 (No.2) | Gazetted on 23 January 2018. | The notice repeals the Customs and Excise (Tariff) (Amendment) Notice, 2013 and Customs and Excise (Tariff) (Amendment) Notice, 2015. |
| Finance | Customs and Excise (Tariff) (Amendment) Notice, 2018 (No.3) | Gazetted on 23 January 2018. | The notice amends the Customs and Excise (Tariff) Notice, 2017. |
| Finance | Customs and Excise (General) (Amendment) Regulations, 2018 (No.89) | Gazetted on 26 January 2018. | The regulations amend the Customs and Excise (General) Regulations, 2001 in Part II by substituting s 5A. |
| Finance | Customs and Excise (Tourism) (Rebate) (Amendment) Regulations, 2018 (No.1) | Gazetted on 26 January 2018 and came into effect on 1 January 2018. | The regulations amend the Customs and Excise (Tourism) (Rebate) Regulations, 2016 by replacing the words "31st December, 2017" with "31st December, 2019". |
| Finance | Zimbabwe Iron and Steel Company Debt Assumption Bill | Gazetted on 19th January 2018. | The bill allows the State to assume the debts of the Zimbabwe Iron and Steel Company subject to the validation and reconciliation processes. This will clean the balance sheet of the company thereby paving way for investors to start on a clean slate. |

The information provided herein is intended to provide a general overview, and is not an exhaustive list of all legislative developments across Sub-Saharan Africa. For more information, please contact info@ENSAfrica.com