



Africa regulatory ENSight

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Angola

sector	legislation	effective date/status	key points and impact
Finance	New regime for Tax Identification Numbers	Enacted on 27 July 2017 by Presidential Legislative Decree No. 366/17.	<p>The Decree establishes:</p> <ul style="list-style-type: none"> the legal regime for the attribution, composition and use of the Tax Identification Number (“NIF”) for natural persons and companies or similar entities; that the NIF of individuals should correspond to the national identity card number or, in case of resident foreign citizens, their resident card number; that the NIF of legal entities and the individuals not covered above is generated by sequential numbering.
Finance	The electronic processing and recording of tax procedures and proceedings	Enacted on 26 July 2017 by Executive Decree No. 363/17.	<p>The Decree covers:</p> <ul style="list-style-type: none"> acts and formalities carried out electronically between the tax authorities, General Tax Administration (“AGT”), and taxpayers; the electronic recording of tax procedures and proceedings, as well as all correspondence exchanged in an electronic manner; the exchange of information between AGT and other public or private institutions, whether they be natural or legal persons, national or foreign.
Finance	Legal framework of Asset Management Companies	Enacted on 9 August 2017 by Presidential Legislative Decree No. 2/17.	The Decree enacts the legal regime that applies to Asset Management Companies, including the general rules applicable to their incorporation and activities.

Kenya

sector	legislation	effective date/status	key points and impact
All	The Regulation of Wages (General) (Amendment) Order, 2017	In force as of 1 May 2017.	This Order reflects the increase in wages for low skilled workers.

Malawi

sector	legislation	effective date/status	key points and impact
Finance	Taxation (Withholding Tax) (Information, Deduction and Payment) (Amendment) Regulations, 2017	Gazetted on 3 July 2017 and came into effect on 1 July 2017.	<p>The Regulations note that:</p> <ul style="list-style-type: none"> a taxpayer shall have contemporaneous documentation that verifies that the conditions in its controlled transactions for the relevant tax year are consistent with the arm's length principle; the documentation shall be submitted to the Commissioner General within 45 days of the written request being duly issued by the Commissioner General; any person who fails to comply with the notice served on him by the Commissioner General within 45 days shall be liable to penalties.
Finance	Income Tax (Pay-as-you-earn) (Information) (Amendment) Rules, 2017	Gazetted on 3 July 2017 and came into effect on 1 July 2017.	The Rules amend the Income Tax (P.A.Y.E) Rules, mainly in respect of penalties and interest on non-compliance.
Finance	Income Tax (Pay-as-you-earn) (Deduction and Payment) (Amendment) Rules, 2017	Gazetted on 3 July 2017 and came into effect on 1 July 2017.	The Rules amend the Taxation (P.A.Y.E) (Deduction And Payment) Rules, mainly in respect of penalties and interest on non-compliance.
Finance	Customs and Excise (Tariffs) (Amendment) (No. 4) Order, 2017	Gazetted on 30 June 2017 and came into effect on 19 May 2017.	The Order amends the First Schedule to the Customs and Excise (Tariffs) Order, mainly in respect of penalties and interest on non-compliance.

Mauritius

sector	legislation	effective date/status	key points and impact
Finance	Bank of Mauritius (Processing Fee for the Reproduction of Currency Notes and Coins) Regulations 2017	Gazetted on 18 February 2017.	The Regulations provide that the non-refundable processing fee payable in respect of an application for the written permission of the Bank shall be MUR10,000.
Finance	Finance (Miscellaneous Provisions) Act 2017	Gazetted on 24 July 2017 and came into effect on the same day except for sections mentioned in section 61.	The Act provides for the implementation of measures announced in the Budget Speech 2017-2018. The Act, among others, amends the: <ul style="list-style-type: none"> • Banking Act; • Borrower Protection Act; • Customs Act; • Employment Rights Act; • Income Tax Act; • Securities Act; • Value Added Tax Act.
All	Extradition Act, 2017	Gazetted on 18 February 2017.	The object of this Act is to make better provision for the extradition of persons from, and to, Mauritius. The Act will, <i>inter alia</i> : <ul style="list-style-type: none"> • place all foreign States on the same footing regarding extradition of persons from Mauritius; • make special provision for offences of a fiscal or military nature; • make particular reference to counterterrorism conventions; • clarify the dual criminality requirement for extradition; • afford better protection against extradition from Mauritius to citizens of Mauritius; • enable the Attorney General to refuse to grant, in the public interest, a request for the extradition of a person from Mauritius; • generally provide better guidance to the relevant authorities that are required to deal with requests for extradition.

Namibia

sector	legislation	effective date/status	key points and impact
All	Public Procurement Act, 2015	Came into operation on 1 April 2017.	<p>The Act:</p> <ul style="list-style-type: none"> regulates the procurement of goods, works and services, the letting or hiring of anything or the acquisition or granting of rights for or on behalf of, and the disposal of assets of public entities; establishes the Procurement Policy Unit and the Central Procurement Board of Namibia and provide for their powers and functions; provides for the procurement committees, procurement management units and their powers and functions; provides for the appointment of bid evaluation committees and their functions; provides for procurement methods; provides for bidding processes, bidding challenge and review; provides for preferences to categories of persons, goods (manufactured, mined, extracted, produced or grown) in Namibia, to Namibian registered small and medium enterprises, joint venture businesses, local suppliers, contractors and service providers.
All	Public Procurement Regulations: Public Procurement Act, 2015	Gazetted on 1 March 2017 and came into effect on 1 April 2017.	<p>The Regulations set out:</p> <ul style="list-style-type: none"> procurement thresholds; internal organisational structures; methods of procurement; qualifications concerning bidders and suppliers; bidding process; procurement contracts; review proceedings; procurement integrity.

Namibia

sector	legislation	effective date/status	key points and impact
All	Nature Conservation (Amendment) Act, 2017	Signed into law by the President on 9 June 2017 and gazetted on 28 June 2017.	<p>The Act amends the Nature Conservation Ordinance, 1975, to:</p> <ul style="list-style-type: none"> • provide for a proper administrative, legal and procedural framework for tourism concessions in protected areas and other State land; • control the import and export of live game or animal; • increase penalties.
All	Whistleblower Protection Bill	Passed by Parliament on 6 June 2017.	<p>The Bill provides for:</p> <ul style="list-style-type: none"> • the establishment of the Whistleblower Protection Office; • procedures for making disclosures of improper conduct; • investigation of disclosures of improper conduct and protection of whistleblowers; • investigation of complaints of detrimental action; • review of certain decisions; • remedies for persons against whom detrimental action is taken.
Finance	Namibia Revenue Agency Bill	Passed by Parliament on 13 July 2017.	The Bill establishes the Namibia Revenue Agency and provides for its powers, functions and management.
Finance	Usury Amendment Bill	Passed by Parliament on 27 June 2017.	<p>The Bill:</p> <ul style="list-style-type: none"> • amends the Usury Act, 1968, to provide for the limitation of finance charges in respect of micro-lending transactions; • empowers the Namibian Registrar to set maximum finance charge rates in connection with micro lending transactions.

Namibia

sector	legislation	effective date/status	key points and impact
Finance	Determination on the Appointment, Duties and Responsibilities of Directors, Principal Officers, and Executive Officers of Banking Institutions and Controlling Companies (BID-1)	Gazetted on 24 January and came into effect on 1 February 2017.	<p>This Determination:</p> <ul style="list-style-type: none"> is intended to set out guiding principles relating to corporate governance in banking institutions and controlling companies; relates to the appointment, duties and responsibilities of directors, principal officers and executive officers of banking institutions and controlling companies; aims to ensure that only “fit and proper” persons are appointed to serve on the board and run the affairs of banking institutions and controlling companies. <p>This Determination repeals and replaces the Determinations on the Appointment, Duties and Responsibilities of Directors and Principal Officers of Banking Institutions (BID-1) published, as General Notice No. 119, in the Government Gazette No. 1899 of 29 June 1998.</p>
Lotteries and Gaming	Lotteries Bill	Passed by Parliament on 11 July 2017.	<p>The Bill:</p> <ul style="list-style-type: none"> establishes the Lotteries Board; provides for the conduct of the State Lottery and sports pool by the Board or through a licensee; establishes the State Lottery Trust Fund; provides for the authorisation of other lotteries and promotional competitions; provides for the authorisation, supervision and control of benevolent lotteries.
Oil and Gas	Regulations regarding prices for reselling of petrol: Petroleum Products and Energy Act, 1990	Gazetted and came into force on 5 July 2017.	<p>The Regulations repeal Government Notice No. 48 of 1 March 2017 in terms of:</p> <ul style="list-style-type: none"> licensed oil companies or traders; reselling price of petrol.
Oil and Gas	Imposition of levies on gasoil diesel 50ppm, gasoil diesel 500ppm and unleaded petrol 95: Petroleum Products and Energy Act, 1990	Gazetted and came into force on 7 June 2017.	<p>The Notice repeals Government Notice No. 73 of 31 March 2017 and determines the:</p> <ul style="list-style-type: none"> amount of levy; person liable for levy payment; energy source on which levy is payable; person responsible for levy collection; times when, manner in which and person to whom the levy is payable.

Nigeria

sector	legislation	effective date/status	key points and impact
All	Chartered Institute of Treasury Management Bill, 2017	Passed by National Assembly on 13 July 2017.	<p>The Bill establishes the Chartered Institute of Directors of Nigeria to:</p> <ul style="list-style-type: none"> • serve as a regulatory body for persons serving as directors in both public and private sectors; • determine the standards of knowledge and skills to be attained by persons seeking to become directors; • make provision for continuous training of directors and for related matters.
Energy	Nigerian Electricity Regulatory Commission Mini-Grid Regulation, 2016	Published by the Minister of Power, Works and Housing on 11 August 2017.	<p>These Regulations apply to all Mini-Grids with Generation Capacity of up to 1MW, the owners, operators and users of the Mini-Grids as well as all other private or public stakeholders such as the Distribution Licensees or any Federal or State institution or agency, as the case may be, interacting with Mini-Grid owners, operators and users in Nigeria.</p>
Finance	Guidelines for Commercial Agriculture Credit Scheme	Published by the Central Bank of Nigeria on 15 August 2017 and became effective immediately.	<p>The Commercial Agricultural Credit Scheme (“CACS”) Guidelines enhance effectiveness and further mitigate the risks faced by participating financial institutions in financing the agricultural sector. The revision affects Sections 16 and 17 of the Guidelines and introduces changes including a mandatory requirement that the Nigeria Agricultural Insurance Corporation (“NAIC”) should provide insurance cover for all agricultural facilities and projects under the CACS in line with the NAIC Act.</p> <p>These Guidelines supersedes the Guidelines for Commercial Agriculture Credit Scheme (CACS) 2010.</p>

Tanzania

sector	legislation	effective date/status	key points and impact
All	Fair competition (Threshold for Notification of a merger) (Amendment) Order, 2017	Gazetted on 2 June 2017.	<p>The Order amends the Fair competition (Threshold for Notification of a merger) (Amendment) Order, 2017 as follows:</p> <ul style="list-style-type: none"> the threshold for notification of a merger is three billion five hundred million Tanzanian Shillings (TZS3,500,000,000/=); the calculation of the threshold shall be based on the combined market value of assets or turnover of the merging firms.
Mining	Mining (Minimum Shareholding and Public Offering) (Amendment) Regulations, 2017 (Revised Regulations)	Gazetted on 24 February 2017.	<p>The Regulation notes that the minimum local shareholding for a special mining license shall be obtained through a Public Offer, in accordance with the Capital Market and Securities Act. A licensee who was issued with a licence:</p> <ul style="list-style-type: none"> prior to commencement of these Regulations shall ensure compliance with the local shareholdings obligations within six months from the date of publication of these Regulations; after commencement of these Regulations shall ensure compliance with the local shareholding obligations immediately after the mining operations take place. <p>Companies with Special Mining License(s) issued before 24 February 2017 are required to meet with the mandatory obligation to go public by floating 30% of their issued and paid up share capital within six months i.e. by 23 August 2017.</p>

Uganda

sector	legislation	effective date/status	key points and impact
All	Weights and Measures (Testing and Stamping Fees) Rules, 2017	Statutory Instrument (“SI”) gazetted on 23 June 2017 and commenced on 1 July 2017.	<p>The Rules:</p> <ul style="list-style-type: none"> • revoke the Weights and Measures (Testing and Stamping) Fees Rules, 2005, S.I No. 16 of 2005; • revoke the Weights and Measures (Testing and Stamping) Fees (Amendment) Rules, 2007, S.I No. 34 of 2007. • provide for the new fees payable in respect of weighing and measuring equipment.
All	Leadership Code (Amendment) Act, 2017	The Act was gazetted and commenced on 2 June 2017.	The amendment was made to give effect to Article 235A of the Constitution by providing for the establishment, composition, jurisdiction and functions of the Leadership Code Tribunal and to strengthen enforcement under the Leadership Code Act, 2002.
Finance	The Financial Institutions (Agent Banking) Regulations, 2017	Statutory Instrument gazetted on 14 July 2017.	<p>The Regulations operationalise the provisions under the Financial Institutions (Amendment) Act, 2016, introducing agent banking in Uganda. The Regulations provide for the mode of approval to conduct agent banking from the Central Bank, persons eligible to conduct agent banking and the agency relationship between the agent and the financial institution.</p> <p>The objectives of these Regulations are to:</p> <ul style="list-style-type: none"> • provide for agent banking as a delivery channel for offering banking services in a cost effective manner to foster financial inclusion; • set out activities which may be carried out by an agent and to provide a framework for offering agent banking services; • provide a set of minimum standards of customer protection and risk management to be adhered to in the conduct of agent banking. <p>The Regulations provide for non-exclusivity between the agent and financial institution.</p>

Uganda

sector	legislation	effective date/status	key points and impact
Lotteries and Gaming	Lotteries and Gaming (Amendment) Act, 2017	The amendment to the Act was gazetted on 30 June 2017 and commenced on 1 July 2017.	This amendment to the Lotteries and Gaming Act, 2016 reduces the rate of gaming tax from 35% to 20%.
Water and Sanitation	Water (General Rates) Regulations, 2017	Statutory Instrument gazetted on 23 June 2017 and commenced on 1 July 2017.	The Rules revoke the Water (General Rates) Regulations, S.I No. 77 of 2000 and introduce new rates payable by customers in specific towns and areas where the National Water and Sewerage Corporation supplies water and provides sewerage services.

Zambia

sector	legislation	effective date/status	key points and impact
Finance	Bank of Zambia Anti-Money Laundering and Combating the Financing of Terrorism or Proliferation Directives, 2017	Issued by the Bank of Zambia in June 2017.	<p>The Directives:</p> <ul style="list-style-type: none"> • shall apply to all reporting entities licensed or designated by the Bank of Zambia; • repeal The Bank of Zambia Anti-Money Laundering Directives, 2004.
All	Companies (Fee) Amendment Regulations, 2017	Gazetted on 10 February 2017 and became effective from 30 January 2017.	<p>The Regulations amend the Companies (Fees) Regulations, 1998 and note that:</p> <ul style="list-style-type: none"> • the nominal capital of a company is: <ul style="list-style-type: none"> ○ 50,000 fee units in respect of a private company; ○ 5,000,000 fee units in respect of a public company; • the registration fee of an increase in capital after first registration of a company is 2.5% of the value of the increase in share capital. <p>A fee unit is charged at K0.30.</p>
All	Citizens Economic Empowerment (Reservation Scheme) Regulations, 2017	The Regulations were assented to on 4 January and became effective from 13 January 2017.	<p>The Regulations note that:</p> <ul style="list-style-type: none"> • the sale of live birds in a market or any other place designated under a written law is reserved for targeted citizens, citizen-influenced companies, citizen-empowered companies and citizen-owned companies; • domestic haulage for all public procurement work is reserved for targeted citizens, citizen-influenced companies, citizen-empowered companies and citizen-owned companies; • non-targeted citizens and companies may continue to operate for private haulage transactions only.

Zambia

sector	legislation	effective date/status	key points and impact
Information and communication technology	Information and Communication Technologies (Fees) Regulations	The Regulations were assented to and became effective on 12 June 2017.	<p>The Regulations revoke the Information and Communication Technologies (Fees) Regulations, 2010 and sets out new fees payable for:</p> <ul style="list-style-type: none">• spectrum assignment;• network license – facilities and service;• service license – with a network license;• service license – without a network license.

Zimbabwe

sector	legislation	effective date/status	key points and impact
All	National Competitiveness Commission Act [Chapter 14:36]	Assented to and came into force on 23 June 2017.	<p>The Act:</p> <ul style="list-style-type: none"> • provides for the establishment of the National Competitiveness Commission and its functions and management; • enables a competitive environment for Zimbabwean businesses through the development, coordination and implementation of key policy improvements; • repeals the National Incomes and Pricing Act [Chapter 14:32] (No.2 of 2007).
Aviation	Collective Bargaining Agreement: Air Transport Industry (Code of Conduct)	Assented to and came into force on 14 June 2017.	<p>The objectives of the Code are to:</p> <ul style="list-style-type: none"> • provide a framework of rules and procedures for the guidance of employees in matters concerning discipline in the industry; • provide for investigations of offenses before any corrective and/or disciplinary action; • ensure consistency and prompt action by the responsible authority in all matters concerning discipline; • provide guidelines on procedural and substantive fairness and justice in handling disciplinary matters at the workplace.
Finance	Securities and Exchange (Investor Protection Fund) Rules, 2017	Gazetted on 21 July 2017.	<p>The Rules regulate the operations of the Investor Protection Fund established by section 86G of the Securities and Exchange Act, a provision added to the Act by a 2013 amendment. The Rules list several conditions in terms of which the Investor Protection Fund Board may decline claims for compensation in the event of financial prejudice.</p>

Zimbabwe

sector	legislation	effective date/status	key points and impact
Finance	Public Procurement and Disposal of Assets Act [Chapter 22:23]	Gazetted on 4 August 2017, but is not yet in force. Awaiting Statutory Instrument affixing its date of commencement.	The Act: <ul style="list-style-type: none"> repeals the Procurement Act and abolishes the State Procurement Board; sets up the Procurement Regulatory Authority of Zimbabwe which will oversee and regulate procurement activities conducted by government Ministries, statutory bodies (parastatals) and local authorities; sets out the procedures for procurement proceedings to ensure fairness, transparency and honesty.
Labour	Collective Bargaining Agreement (Ferro-Alloy Industry) Statutory Instrument 88 of 2017	Gazetted on 4 August 2017.	The SI modifies employment conditions in the industry by introducing a standard provision noting that once workers have completed three years of continuous and uninterrupted service under fixed-term contracts, they will be deemed to be under contracts “without limit of time”.
Power	Electricity (Grid Code) Regulations (Statutory Instrument 91 of 2017)	Gazetted on 11 August 2017.	The Electricity Grid Code seeks to establish reciprocal obligations of industry participants around the use of the National Transmission System and govern the operation of the country’s Interconnected Power System. The Code will be enforceable by licensing measures as opposed to criminal sanctions.
Public Governance	The Public Entities Corporate Governance Act Bill.	Gazetted on 21 July 2017, and will come into force on a date affixed by Statutory Instrument.	The Bill will: <ul style="list-style-type: none"> provide for the corporate governance of public entities, certain Constitutional Commissions, and commercial entities that are owned or controlled by the Government; introduce some consistency in the conditions of service of members / of boards of public entities; give effect to the National Code on Corporate Governance Zimbabwe (ZimCode) to the extent that it applies to public entities.

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

