



**Africa regulatory ENSight**

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# Angola

sector	legislation	effective date/status	key points and impact
Finance	Presidential Decree No.227/18 New legal framework on social security contributions	Issued on 27 September 2018.	The decree: <ul style="list-style-type: none"><li>• repeals Decree No.38/08, of 19 June 2008; and</li><li>• notes that only vacation allowance, family allowance, and other social benefits paid by the employers, as well as the amounts paid by the employees and the employers by way of complementary social protection, will be exempt from social security contributions.</li></ul>

# Democratic Republic of Congo

sector	legislation	effective date/status	key points and impact
All	Law No.18/016 on public-private partnership	Issued on 19 July 2018.	<p>This law:</p> <ul style="list-style-type: none"><li>• defines the legal regime applicable to public-private partnerships;</li><li>• sets the rules and procedures for their conclusion, execution, monitoring, control, settlement of their disputes and the tax regime applicable for customs; and</li><li>• is not applicable to contracts between a contracting authority and another public-law legal entity or a public enterprise governed by Congolese law, and public-private partnership contracts governed by special laws.</li></ul>

# Djibouti

sector	legislation	effective date/status	key points and impact
All	Law No.006/AN/18/8th on the organization of land ownership	Issued on 12 April 2018.	This law: <ul style="list-style-type: none"><li>• amends and supplements Law No.177/AN/91/2nd L of 10 October 1991; and</li><li>• is aimed at improving the business climate in the Republic of Djibouti by ensuring both the security of title deeds and the speed of their deliverance.</li></ul>

# Gabon

sector	legislation	effective date/status	key points and impact
Finance	Decree No.000139/PR/MEPPDD/MBCP on Procedures for the financial execution of co-financed public projects	Issued on 25 April 2018	This decree: <ul style="list-style-type: none"> <li>repeals and replaces Decree No.0030/PR/MEED/MBCPFPRE of 16 January 2013; and</li> <li>organises the financial execution procedures of public projects that are co-financed.</li> </ul>
Finance	Decree No.000154/PR/MPIPPP	Issued on 18 May 2018.	This decree: <ul style="list-style-type: none"> <li>sets new procedures for the awarding of public-private partnership contracts; and</li> <li>regulates the calls for tender, negotiations, and the requirements for executing such contracts.</li> </ul>
Finance	Decree No.00048/PR/MPIPCTI	Issued on 5 February 2018.	This decree provides for the setting up of the National Agency for the Promotion of Investment (“ANPI”) Gabon Desk, a one-stop investment desk dealing with all permits and authorisations required for companies to incorporate and operate in Gabon.
Information and communications technology	Order No.15/PR/2018 on cyber security and cyber crimes	Issued on 23 February 2018.	This order: <ul style="list-style-type: none"> <li>relates to the protection and security of electronic communications networks, information systems, electronic transactions; and</li> <li>aims to:               <ul style="list-style-type: none"> <li>define and repress offences committed in cyberspace;</li> <li>fight against telephone fraud;</li> <li>set the tariff for international telecommunications;</li> <li>establish the legal regime for digital evidence, security activities, cryptography and electronic certification; and</li> <li>promote the use of information security technologies as a means of protecting intellectual property rights.</li> </ul> </li> </ul>

# Mozambique

sector	legislation	effective date/status	key points and impact
All	Ministerial Orders Nos.40/2018 through 47/2018 Minimum wages update	Issued on 16 May 2018.	<p>This order approves minimum wages for sectors in:</p> <ul style="list-style-type: none"> <li>• agriculture, cattle breeding and other related activities;</li> <li>• fishing;</li> <li>• mineral extraction industry;</li> <li>• manufacturing;</li> <li>• production and distribution of electricity, gas and water;</li> <li>• construction;</li> <li>• non-financial services; and</li> <li>• financial services.</li> </ul>
Finance	Decree No.39/2018 New minimum share capital and security amounts for insurance sector	Issued on 5 July 2018 and came into force on 6 July 2018. Licensed companies have three years to adjust to the minimum share capital and security amounts required.	This decree updates the minimum share capital and security amounts applicable to the incorporation of insurance, reinsurance and brokerage companies, including the local incorporation fund for companies with registered offices outside Mozambique.

# Namibia

sector	legislation	effective date/status	key points and impact
Information and communications technology	Guidelines on the general interpretation and the applicability of Section 53 and the Regulations regarding the submission of interconnection agreements and tariffs	Gazetted on 1 August 2018.	The guidelines: <ul style="list-style-type: none"><li>• provide information about the setting and filing of rates and tariffs and the approval process to be followed before implementing a new tariff to any service or product by a licensee; and</li><li>• assist notifying licensees to meet their obligations concerning tariffs, specifically to satisfy the requirements concerning tariff filing and the approval process in accordance with the Communications Act.</li></ul>

# Nigeria

sector	legislation	effective date/status	key points and impact
Finance	The Income Tax (Transfer Pricing) Regulations, 2018	Became effective from 12 March 2018.	The regulations: <ul style="list-style-type: none"><li>• repeal the Income Tax (Transfer Pricing) Regulations, 2012; and</li><li>• introduce changes to the transfer pricing regulations as introduced by the 2017 edition of the Organisation for Economic Co-operation and Development (OECD) Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations and the United Nations (UN) Practical Manual on Transfer Pricing for Developing Countries.</li></ul>
Finance	Demutualization of Nigeria Stock Exchange (“NSE”) Act, 2018	Assented to by the president on 29 August 2018.	The Act facilitates the prompt conversion and registration of the NSE from a company limited by guarantee to a public company limited by shares in order to adopt and efficiently implement the global practice of the demutualization of stock exchanges.



# Republic of Congo

sector	legislation	effective date/status	key points and impact
All	Order No.532 Schedule of fees for commercial permits and other administrative formalities	Issued on 20 February 2018.	<p>The order provides a new schedule of fees applicable to the commercial and administrative formalities and acts such as:</p> <ul style="list-style-type: none"><li>• granting of permits for the permanent or temporary exercise of a commercial activity; and</li><li>• formalities related to authorizations to import, export and re-export certain goods.</li></ul>
Real estate	Law No.21-2018	Issued on 13 June 2018.	<p>The law improves the legal protection afforded to owners of real-estate by defining:</p> <ul style="list-style-type: none"><li>• clear-cut rules on the scope of owners' rights;</li><li>• protective measures for "customary land";</li><li>• penalties for the illegal occupation of land, and</li><li>• certain restrictions on the acquisition of properties by foreigners.</li></ul>

# Rwanda

sector	legislation	effective date/status	key points and impact
All	Law No.55/2018 regulating Special Economic Zones in Rwanda	Approved on 13 August 2018, gazetted on 21 September 2018 and became effective on the same day.	<p>This law modifies Law No.05/2011 of 21/03/2011 in relation to the:</p> <ul style="list-style-type: none"> <li>• rationale for the establishment of special economic zones;</li> <li>• criteria for establishing a zone;</li> <li>• zone demarcation;</li> <li>• rights over land in a zone;</li> <li>• legal effects of issuing a license to a developer or an operator; and</li> <li>• suspension and revocation of a developer or operator license.</li> </ul>
Finance	Public ruling on the tax deductibility of management, technical services and royalty fees.	Issued on 29 August 2018.	<p>The ruling provides guidance in respect of provisions in the New Income Tax Law (Law No.016/2018) relating to the restriction on tax deductible management, technical services and royalty fees paid by a taxpayer to a non-resident person to 2% of the taxpayer's turnover.</p>
Information and communications technology	Law No.60/2018 on prevention and punishment of cyber crimes	Approved on 22 August 2018, gazetted on 25 September 2018 and became effective on the same day.	<p>This law:</p> <ul style="list-style-type: none"> <li>• repeals all prior legal provisions contrary to it;</li> <li>• applies to all cyber-crimes which are committed in Rwanda or outside Rwanda if such offences have produced effect in Rwanda;</li> <li>• notes that electronic communications service providers must: <ul style="list-style-type: none"> <li>• take reasonable steps to inform its clients of cybercrimes trends which affect or may affect them;</li> <li>• establish procedures for its clients to report cybercrimes;</li> <li>• inform its clients of measures they may take in order to safeguard themselves against cybercrimes; and</li> <li>• disclose abuses to the concerned victim and to the cyber security organ that infractions are committed.</li> </ul> </li> </ul>

# Rwanda

sector	legislation	effective date/status	key points and impact
Waste Management	Law No.59/2017 governing radiation protection	Issued on 24 January 2018.	This law governs the: <ul style="list-style-type: none"><li>• management of radioactive waste resulting from civil applications; and</li><li>• regulation and management of the peaceful use of ionizing radiation, including production, possession, use, import, export, transportation, transfer, management, or other activities and practices related documents approved by the Regulatory Authority.</li></ul>

# Zambia

sector	legislation	effective date/status	key points and impact
All	Public-Private Partnership (Amendment) Bill, 2018	Gazetted on 27 March 2018.	The bill amends the Public Procurement Act, 2008.
Finance	The Credit Reporting Bill, 2018	Gazetted on 27 March 2018.	The objective of the bill is: <ul style="list-style-type: none"><li>• the regulation of credit reporting agencies by the Bank of Zambia;</li><li>• the licensing of credit reporting agencies;</li><li>• the establishment of a credit registry;</li><li>• the governance and management of credit reporting agencies;</li><li>• the protection of data subjects; and</li><li>• information sharing and reporting to enable assessment of the credit worthiness of a data subject.</li></ul>

# Zimbabwe

sector	legislation	effective date/status	key points and impact
All	Shop Licences Amendment Act, 2018	Gazetted and in force 10th August 2018.	The Act amends the Shop Licences Act [Chapter 14: 17].
Real Estate	Estate Administrators Amendment Act, 2018	Gazetted and in force as of 20th April 2018.	The Act amends the Estate Administrators Act [Chapter 27:20].

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](mailto:info@ENSafrica.com)