

Africa regulatory ENSight

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Angola

sector	legislation	effective date/status	key points and impact
Tourism	Law no. 13/19, 23 May - Legal Framework applicable to Foreign Nationals in the Republic of Angola	Entered into force on 23 July 2019.	<p>The law:</p> <ul style="list-style-type: none"> • revokes the current Legal Framework applicable to Foreign Nationals (the LFFN), approved by Law no. 2/07, 31 August; • replaces the ordinary visa with a tourist visa; • replaces the investors visas with a privileged visa; • requires local and touristic establishments and facilities that host non-resident foreign citizens to declare their presence within 48 hours of their arrival; and • intensifies criminal provisions relating to illegal immigration.
Finance	Provisional Presidential Legislative Decree no. 1/19	Entered into force on 1 July 2019.	<p>The decree suspends:</p> <ul style="list-style-type: none"> • the entry into force of the Value Added Tax Code (VAT), approved by law no. 7/19 of 24th of April; and • the collection of VAT and Special Consumption Tax (SCT) pending new regulations establishing a new entry into force date.
Energy	Presidential Decree No. 208/19, Legal Regime for Crude Oil Refining Activities	Effective from 1 July 2019.	The decree establishes a new legal regime on the refining, imports, reception, supply, storage, transportation, distribution, trade and exports of petroleum products in Angola excluding the activities of distribution and trade of natural gas.
Finance	Presidential Decree No. 215/19, amending the Organic Statute of the General Tax Administration	Issued on 15 July 2019.	The decree approves the amendment 3 of article 9 and the addition of article 35-B to the Organic Statute of the General Tax Administration, approved by Presidential Decree No. 324 / 14 of 15 of December, as amended by Presidential Decree No. 135 / 18 of 24 de Maio.

Angola

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Finance	Presidential Decree No. 239/19	Issued on 29 July 2019.	The decree amends Article 14 of Presidential Decree No. 312 / 18 of 21 December on the Legal Regime for Electronic Submission of Taxpayers' Accounting Elements.
Employment	Presidential Decree No. 238/19	Issued on 29 July 2019.	The decree approves the practice, sports entrepreneurs and sports training employment contract legal regime.
Finance	Presidential Decree No. 231/19	Issued on 22 July 2019.	The decree approves the legal regime for electronic communication and processing of tax procedures.

Botswana

sector	legislation	effective date/status	key points and impact
Finance	Income tax (Amendment) Act, 2018	Gazetted on 21 December 2018 and became effective on 1 July 2019.	<p>Section 36A of the Act introduces transfer pricing documentation requirements in terms of which:</p> <ul style="list-style-type: none">• affected companies are to keep documentation explaining relevant transactions and confirming that the conditions in any transaction with a connected person are consistent with the arm's length principle; and• companies whose transactions with a connected person exceeds BWP5,000,000 are required to file a master file upon request by the Commissioner General of the Botswana Unified Revenue Service (BURS).

Cape Verde

sector	legislation	effective date/status	key points and impact
Commercial	Legislative Decree No. 2/2019	Issued on 23 July 2019.	The decree approves the Commercial Companies Code.
Commercial	Legislative Decree No. 1/2019	Issued on 23 July 2019.	The decree approves the Commercial Code.
Energy	Decree-Law No. 31/2019	Issued on 11 July 2019.	The decree approves the Cape Verde Power Grid Code.

Ethiopia

sector	legislation	effective date/status	key points and impact
Finance	Value Added Tax (Amendment) Proclamation No. 1157/2019	Approved on 4 July 2019.	The proclamation: <ul style="list-style-type: none">• amends directive No. 27/2009 on the collection of reverse charge VAT;• requires all federal and regional government bodies to purchase goods or services with the value exceeding ETB200,000 (previously ETB50,000) only from suppliers registered for VAT; and• requires such bodies to withhold VAT from payments for the procurement of goods or services if the value of a once off supply exceeds ETB5,000.

Mauritius

sector	legislation	effective date/status	key points and impact
Finance	The Finance (miscellaneous provisions) Act 2019	Assented to on 25 July 2019 and generally effective from 1 July 2019, but certain provisions have different effective dates.	The act: <ul style="list-style-type: none">• implements measures announced in the 2019/20 budget speech;• introduces a REIT regime and Controlled Foreign Company (CFC) rules; and• extends the partial exemption regime to cover income from additional activities.

Mozambique

sector	legislation	effective date/status	key points and impact
Energy	Decree 54/2019 – The National Atomic Energy Agency	Issued on 14 June 2019.	<p>The decree:</p> <ul style="list-style-type: none">• grants the National Atomic Energy Agency the mandate to act as the regulatory authority for the atomic energy sector;• provides that the agency will be supervised by the Minister of Natural Resources and Energy and is responsible for supervising activities that: result in radioactive emission and waste; and relate to the use of ionizing radiation, materials, devices and radioactive substances across all sectors and entities.

Namibia

sector	legislation	effective date/status	key points and impact
Telecoms	Government Gazette 6947	Gazetted on 03 July 2019.	<p>The Gazette details:</p> <ul style="list-style-type: none"> • notice of regulations regarding licensing procedures for telecommunications and broadcasting service licences and spectrum use licences; • prescribing procedures in terms of the regulations regarding the application, amendment, renewal, transfer and cancellation of spectrum licences; and • notice in terms of regulations regarding the submissions of interconnection agreements and tariffs.
Health	Government Gazette 6956	Gazetted on 18 July 2019.	Gazette indicates a cancellation and registration of certain medicines.
Health	Government Gazette 6958	Gazetted on 22 July 2019.	Gazette amends regulations relating to medicines and related substances.
Telecoms	Government Gazette 6954	Gazetted on 16 July 2019.	<p>The Gazette details:</p> <ul style="list-style-type: none"> • a notice setting out regulations regarding prescribing procedures regarding application for, and amendment, renewal transfer and cancellation of spectrum licences; • regulations regarding licensing procedures for Telecommunications and Broadcasting Service Licences and Spectrum Use Licences; and • regulations regarding the submissions of interconnection agreements and tariffs.

Seychelles

sector	legislation	effective date/status	key points and impact
Finance	Customs Management (Tariff and Classification of Goods) (Amendment) Regulations 2019	Gazetted on 17 June 2019.	The Statutory Instrument amends the tariffs and classification of goods for customs purposes.
Finance	Statutory Instrument 41 of 2019 - Customs Management (Prohibited and Restricted Goods) Regulations 2019	Gazetted on 17 June 2019.	The Statutory Instrument repeals the Customs Management (Prohibited and Restricted) Regulations 2014.

Tanzania

sector	legislation	effective date/status	key points and impact
Finance	Finance Act, 2019	Gazetted on the 30 June 2019, effective from 1 July 2019.	The act: <ul style="list-style-type: none">• implements the measures announced in the 2019/20 budget speech; and• amends section 28A of the Tax Administration Act, establishing the ombudsman service.

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