

Africa regulatory ENSight
2019 | 8



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

| sector | legislation | effective date/status | key points and impact |
|------------|--------------------------------|-------------------------|--|
| 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