



# Africa regulatory ENSight

2021 | 05



**\*Coronavirus (COVID-19) regulatory measures**



## Multiple African jurisdictions

sector	measure	effective date/status	key points and impact
Tax	ENSAfrica: Africa Tax in Brief	Published on 25 May 2021.	For more detail on the latest tax developments across Africa, please refer to the <a href="#">ENSAfrica Tax ENSight</a> .

## Angola

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Presidential Decree No. 119/21 (Update of Measures to Prevent and Control the Spread of SARS-CoV-2 Virus and COVID-19) of 8 May 2021	Effective from 10 May 2021 to 23:59 on 8 June 2021.	<p>The Presidential Decree:</p> <ul style="list-style-type: none"> <li>repeals Presidential Decree No. 106/21 of 28 April, which updated the previous measures;</li> <li>updates: <ul style="list-style-type: none"> <li>the measures to prevent and control the spread of the SARS-CoV-2 virus and COVID-19; and</li> <li>the rules for the operation of public and private services and social and other activities during the Situation of Public Calamity; and</li> </ul> </li> <li>temporarily suspends the entry into Angola, by any means, of citizens from Brazil and India.</li> </ul>
Applies to multiple sectors	Executive Decree No. 122/21 of 12 May 2021	Effective from 12 May 2021.	<p>The Executive Decree:</p> <ul style="list-style-type: none"> <li>repeals Executive Decree No. 56/21 of 3 March, which extended the validity of the documents relating to the residence of foreign nationals;</li> <li>determines that documents relating to the residence of foreign nationals who are absent from Angola, including residence permits, refugee cards, investor visas, work visas and temporary residence visas, which expired from 28 February 2020, shall be considered valid until 31 July 2021; and</li> <li>provides that said documents may be renewed or extended without penalty as their holders return to Angola, provided that the renewal or extension is requested within five working days from the date of arrival in the country.</li> </ul>

## Botswana

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Public Notice: Resumption of COVID-19 Vaccination Rollout Program	Issued on 9 May 2021 by the Ministry of Health and Wellness.	<p>The Public Notice provides that from 10 May 2021, the COVID-19 vaccination rollout program resumes with the following priority groups:</p> <ul style="list-style-type: none"> <li>• persons aged 65 years and above;</li> <li>• persons aged between 55 and 64; and</li> <li>• health care workers.</li> </ul>

## Cape Verde

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Resolution No. 58/2021 (Operational Coordination Centre of the National Coordination Commission for the Introduction of the Vaccine against COVID-19) of 17 May 2021	Effective from 18 May 2021.	The Resolution provides for the establishment of the Operational Coordination Centre (“NCO”), as an executive body of the National Coordination Commission for the Introduction of the Vaccine against COVID-19 (“CNC”), to coordinate the implementation of the vaccination process at the national level.
Applies to multiple sectors	Resolution No. 59/2021 of 27 May 2021	Effective from 28 May 2021.	The Resolution extends the Situation of Calamity on the islands of Santo Antão, São Vicente, São Nicolau, Sal, Boa Vista, Maio, Santiago and Fogo, and declares the same situation on Brava island, based on the evolution of the epidemiological situation in the country and the exact terms of Resolution No. 55/2021 of 30 April.

## Kenya

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Press Release: Budget and Finance Bill Presented to Parliament KES3.632-trillion Budget to Focus on COVID-19 Recovery and Big Four	Issued on 30 April 2021 by the National Treasury and Planning.	<p>The Press Release provides that:</p> <ul style="list-style-type: none"> <li>• the Cabinet Secretary for the National Treasury and Planning, Hon. (Amb.) Ukur Yatani, on Thursday, 29 April 2021, in compliance with the Public Finance Management Act, presented the 2021/22 and Medium Term Budget alongside the Finance Bill 2021, to Parliament for consideration;</li> <li>• the KES3.632-trillion budget proposes to strike a balance between stimulating economic recovery and responding to the health challenges of the COVID-19 pandemic; and</li> <li>• the introduction of value added tax exemptions on ventilators, decongestants and supplements are proposed in order to boost the health sector by lowering costs, while also supporting youth employment by proposing tax deductions for employers that engage Technical and Vocational Education and Training (TVET) graduates as apprentices.</li> </ul>

## Mozambique

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Decree No. 30/2021 (Measures to Contain the Spread of the COVID-19 Pandemic) of 26 May 2021	Effective from 27 May 2021.	<p>The Decree:</p> <ul style="list-style-type: none"> <li>• applies to all nationals and foreigners, and public and private institutions in Mozambique;</li> <li>• establishes measures to contain the spread of the COVID-19 pandemic; and</li> <li>• maintains:             <ul style="list-style-type: none"> <li>• the Situation of Public Calamity and the Red Alert, decreed in Article 1 of Decree No. 79/2020 of 4 September 2020; and</li> <li>• the curfew, from 23:00 to 04:00, subject to specified exceptions;</li> <li>• the issuance of official documents.</li> </ul> </li> </ul>



## Seychelles

sector	measure	effective date/status	key points and impact
Banking / Finance	Press Communiqué: CBS Operationalises Facility to Purchase and Re-Sell Government Securities	Issued on 28 April 2021 by the Central Bank of Seychelles (“CBS”).	<p>The Communiqué provides that:</p> <ul style="list-style-type: none"> <li>• a facility to purchase Government Securities from investors who find themselves in need of liquidity following the outbreak of the COVID-19 pandemic is in operation;</li> <li>• for the purpose of ensuring access to correct and relevant information, the CBS has centralised all information related to this facility under a new tab on the Government Securities page on its website; and</li> <li>• along with the completed and signed application form, an individual investor wishing to access this facility should submit a copy of a valid identification card or passport. In the case of a legal entity, a copy of the certificate of incorporation or any legal document of same relevance is to be submitted.</li> </ul>

## Zimbabwe

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendments to the Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) Order, 2020, Statutory Instrument No. 200 of 2020 (the “Principal Order”)	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on various dates.	<p><b>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) (Amendment) Order, 2021 (No. 20), Statutory Instrument No. 108 of 2021, published in the Supplement to the Zimbabwean Government Gazette dated 7 May 2021</b> amends the Principal Order:</p> <ul style="list-style-type: none"> <li>• in section 17 (“Part V exempted persons”) by the inserting the following proviso to subsection (6) - “provided that restaurants may close no later than 2100 hours”; and</li> <li>• by repealing section 26C and substituting it with a new section 26C (“Persons entering Zimbabwe from neighbouring and other countries”) and section 26D (“Returning citizens or residents of Zimbabwe”), which set out the requirements for Polymerase Chain Reaction (“PCR”) tests and self-quarantine.</li> </ul> <p><b>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) (Amendment) Order, 2021 (No. 21), Statutory Instrument No. 119 of 2021, published in the Supplement to the Zimbabwean Government Gazette Extraordinary dated 14 May 2021</b> amends the Principal Order:</p> <ul style="list-style-type: none"> <li>• in section 19C (“Special provisions for liquor licensees”) by repealing the proviso and substituting it with the following new proviso: “Provided that restaurant (ordinary) liquor licensees, hotel liquor licensees and hotel (private) licensees may sell liquor to customers for consumption on the premises during ordinary licensed hours.”; and</li> <li>• by repealing section 26C and substituting it with a new section 26C (“Persons entering Zimbabwe from neighbouring and other countries”), which sets out the requirements for PCR tests and self-quarantine.</li> </ul>



## Zimbabwe

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Applies to multiple sectors	Amendments to the Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) Order, 2020, Statutory Instrument No. 200 of 2020 (the “Principal Order”) ... <i>Continued</i>	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on various dates.	<p><b>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) (Amendment) Order, 2021 (No. 22), Statutory Instrument No. 126 of 2021, Statutory Instrument No. 125A of 2021: republished with corrections</b> amends the Principal Order:</p> <ul style="list-style-type: none"> <li>• by amending section 26C (“Persons entering Zimbabwe from neighbouring and other countries”) (4)(b) to provide that a person entering Zimbabwe with proof of a valid PCR negative certificate shall self-quarantine at home, or at the home of a close relative or in an hotel at his or her own expense for a period of ten days from the date of arrival in Zimbabwe; and</li> <li>• by inserting section 26E (“Special lockdown of Kwekwe District”), which sets out special restrictions applicable to Kwekwe District for the period ending on 3 June 2021.</li> </ul>

\* This a non-exhaustive list of recent regulatory measures aimed at mitigating the impact of COVID-19. Please note that the COVID-19 measures may be subject to amendments made prior to publication of this Issue.

legislation



## Multiple African jurisdictions

sector	legislation	effective date/status	key points and impact
Tax	ENSAfrica: Africa Tax in Brief	Published on 25 May 2021.	For more detail on the latest tax developments across Africa, please refer to the <a href="#">ENSAfrica Tax ENSight</a> .

## Angola

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Presidential Decree No. 111/21 (Amendment of the Rules of Procedure of the Law on Public-Private Partnerships) of 29 April 2021	Effective from 30 April 2021.	<p>The Presidential Decree amends the Regulation of the Law on Public-Private Partnerships, approved by Presidential Decree No. 316/19 of 28 October to, among others:</p> <ul style="list-style-type: none"> <li>• promote greater participation of the private sector in the process of public-private partnership (“PPP”) contracts;</li> <li>• provide that the holder of the Ministerial Department responsible for the PPP Project Area is part of the PPP Governance Body (“OGP”); and</li> <li>• set out the procedure for PPP contacts.</li> </ul>
Finance	Presidential Decree No. 114/21 (Central Registration of Mortgage Guarantees) of 29 April 2021	Effective from 29 April 2021.	<p>The Presidential Decree provides for the establishment of the <i>Registo de Grantias Mobiliárias</i> (Central Registration of Mortgage Guarantees (“CRGM”)), an electronic public service, which is only available through a computer platform that centralises, for advertising purposes, all information of the constitution, modification and cancellation of mortgage guarantees, in accordance with the law and that operates through the National Directorate of Identification, Records and Notary.</p>
Forestry	Executive Decree No. 115/21 of 5 May 2021	Effective from 5 May 2021.	<p>The Executive Decree establishes the timeline for the process of requesting and issuing forest exploration licences for the exploitation of forest products during the Forestry Campaign period, in order to better organise the licensing process.</p>

## Angola

sector	legislation	effective date/status	key points and impact
Waste management / Environmental	Joint Executive Decree No. 119/21 of 6 May 2021	Effective from 6 May 2021.	<p>The Joint Executive Decree:</p> <ul style="list-style-type: none"> <li>repeals: <ul style="list-style-type: none"> <li>Order No. 998/20 of 24 February, which sets the zero quota for the export of waste in the 2020 financial year; and</li> <li>all regulatory provisions which are contrary to the provisions of this Joint Executive Decree; and</li> </ul> </li> <li>fixes the annual quota of non-hazardous waste to be transferred abroad during the 2021 financial year for reuse, recycling and recovery.</li> </ul>
Corporate / Commercial	Presidential Order No. 62/21 of 6 May 2021	Effective from 6 May 2021.	<p>The Presidential Order:</p> <ul style="list-style-type: none"> <li>provides for the establishment of the Integrated Development Free Zone of Barra do Dande, for a period of 30 years, located in the commune of Barra do Dande, province of Bengo, and integrated in the State Land Reserve, which includes a port terminal;</li> <li>designates the Sociedade de Desenvolvimento da Barra do Dande, S.A. as the managing body of the Integrated Development Free Zone of Barra do Dande;</li> <li>approves the strategic plan, which binds public and private entities; and</li> </ul>

## Angola

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Presidential Order No. 62/21 of 6 May 2021 ... <i>Continued</i>	Effective from 6 May 2021.	<ul style="list-style-type: none"> <li>• provides that:               <ul style="list-style-type: none"> <li>• the managing entity and its investors are entitled to tax and customs benefits and incentives, the special financial and exchange rate regime, as well as migratory and labour facilities; and</li> <li>• movable and immovable property resulting from private investment in the Free Zone constitute private property of investors and are subject to the legal regime applicable to private property in Angola.</li> </ul> </li> </ul>
Mining / Energy / Environmental	Law No. 12/21 (Amendment of the Law on Environmental Conservation Areas) of 7 May 2021	Effective from 7 May 2021.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• repeals all legislation contrary to the provisions of this Law;</li> <li>• amends the Law on Environmental Conservation Areas, approved by Law No. 8/20 of 16 April, to:               <ul style="list-style-type: none"> <li>• include the definition of mining activities and oil and gas activities; and</li> <li>• provide that:                   <ul style="list-style-type: none"> <li>• with exception, mining and oil and gas activities in the partial nature reserves, special nature reserves and national parks are permitted; and</li> <li>• the following constitute an infringement:                       <ul style="list-style-type: none"> <li>• the construction or transformation of facilities in environmental conservation areas or areas of relevant interest without the necessary authorisation; and</li> <li>• the exploitation of natural resources in environmental conservation areas, except in partial nature reserves, special nature reserves and national parks.</li> </ul> </li> </ul> </li> </ul> </li> </ul>





## Angola

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Law No. 13/21 (Law on the Legal Regime for the Recovery of Enterprises and Insolvency) of 10 May 2021	Effective from 10 May 2021.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• repeals: <ul style="list-style-type: none"> <li>• Articles 1122 to 1274 and 1279 to 1325 of the Code of Civil Procedure; and</li> <li>• all applicable legal rules that are contrary to the provisions of this Law;</li> </ul> </li> <li>• approves the Law on the Legal Regime for the Recovery of Enterprises and Insolvency, which: <ul style="list-style-type: none"> <li>• applies, <i>inter alia</i>, to: <ul style="list-style-type: none"> <li>• commercial companies;</li> <li>• civil companies in commercial form;</li> <li>• subsidiaries;</li> <li>• associations and foundations;</li> <li>• civil societies;</li> <li>• cooperatives;</li> <li>• inheritance;</li> <li>• commercial companies and civil companies in commercial form by the date of the definitive registration of the contract by which they are constituted;</li> <li>• any other autonomous assets; and</li> <li>• natural persons; and</li> </ul> </li> </ul> </li> <li>• regulates the legal regime for the extrajudicial and judicial recovery of natural and legal persons in economically difficult or eminent insolvency situations.</li> </ul>

## Angola

sector	legislation	effective date/status	key points and impact
Logistics	Presidential Legislative Decree No. 2/21 (Legal Regime of the National Network of Logistics Platforms) of 14 May 2021	Effective from 15 May 2021.	<p>The Presidential Legislative Decree:</p> <ul style="list-style-type: none"> <li>• repeals Presidential Legislative Decree No. 3/15 of 16 September, which approved the previous regime; and</li> <li>• approves the Legal Regime of the National Network of Logistics Platforms (“RNPL”), which: <ul style="list-style-type: none"> <li>• regulates all activities developed in the RNPL;</li> <li>• in part, defines the RNPL as an integrated set of logistics platforms, the location and operation of which ensure the optimisation of logistics and transport chains; and</li> <li>• defines a logistics platform as a logistics area, located on public or private land, consisting of a delimited enclosure, where activities related to the supply, transport and distribution chains are carried out.</li> </ul> </li> </ul>

## Angola

sector	legislation	effective date/status	key points and impact
Banking / Finance	Law No. 14/21 (General Regime of Financial Institutions) of 19 May 2021	Effective from 19 May 2021.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• repeals Law No. 12/15 of 17 June, which approved the Basic Law of the Financial System; and</li> <li>• approves the Law of the General Regime of Financial Institutions, which: <ul style="list-style-type: none"> <li>• defines the guiding principles of activities in the financial system;</li> <li>• regulates: <ul style="list-style-type: none"> <li>• the establishment and exercise of the activities of financial institutions;</li> <li>• supervisory activities;</li> <li>• intervention and resolution processes; and</li> <li>• the sanctioning, dissolution and liquidation of financial institutions; and</li> </ul> </li> </ul> </li> <li>• defines the auxiliary institutions of the financial system, including, where applicable, their authorisation and registration with the competent supervisory body.</li> </ul>

## Botswana

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Registration of Business Names (Amendment) Act (Date of Commencement) Order, 2021, Statutory Instrument No. 43 of 2021	Published in the Botswana Government Gazette, Volume LIX, No. 38 dated 7 May 2021.	The Order provides that the Registration of Business Names (Amendment) Act No. 10 of 2012 shall come into operation upon publication of this Order, being 7 May 2021.
Corporate / Commercial	Companies (Amendment) Act (Date of Commencement) Order, 2021, Statutory Instrument No. 44 of 2021	Published in the Botswana Government Gazette, Volume LIX, No. 38 dated 7 May 2021.	The Order provides that the Companies (Amendment) Act No. 12 of 2012 shall come into operation upon publication of this Order, being 7 May 2021.
Trade and industry	Industrial Property (Amendment) Act (Date of Commencement) Order, 2021, Statutory Instrument No. 45 of 2021	Published in the Botswana Government Gazette, Volume LIX, No. 38 dated 7 May 2021.	The Order provides that the Industrial Property (Amendment) Act No. 7 of 2013 shall come into operation upon publication of this Order, being 7 May 2021.

## Cape Verde

sector	legislation	effective date/status	key points and impact
Energy	Ordinance No. 38/2021 (Specifications of gasoline and diesel intended for the domestic market) of 11 May 2021	Effective from 12 May 2021.	<p>The Ordinance:</p> <ul style="list-style-type: none"> <li>• repeals:           <ul style="list-style-type: none"> <li>• Ordinance No. 57/99 of 19 November, which established the specifications of gasoline intended for the domestic market; and</li> <li>• Ordinance No. 74/2005 of 26 December, which established the specifications of diesel intended for the domestic market; and</li> </ul> </li> <li>• approves the specifications to which gasoline and diesel intended for the domestic market must comply, as set out in Annex I and Annex II, respectively, of the Ordinance.</li> </ul>

## Cape Verde

sector	legislation	effective date/status	key points and impact
Energy	Decree-Law No. 46/2021 of 28 May 2021	Effective from 26 August 2021.	<p>The Decree-Law:</p> <ul style="list-style-type: none"> <li>• establishes the principles and rules for the activities of Energy Service Companies (“ESE”);</li> <li>• defines the conditions for the development of a highly specialised ESE market, which can provide its services with quality, safety and efficiency;</li> <li>• establishes the legal regime applicable to ESEs;</li> <li>• defines the general guidelines that should guide the performance of energy audits, the preparation of Energy Sustainability Plans (“PSE”) and Energy Performance Contracts (“CDE”);</li> <li>• provides for the creation of the Energy Services Management System (“SIGSE”); and</li> <li>• applies to: <ul style="list-style-type: none"> <li>• all private entities that wish to provide energy services to final consumers, in particular energy efficiency services and local energy production services, based on CDEs; and</li> <li>• the final energy consumer that is a signatory of a CDE, individual or collective person, public, private or cooperative.</li> </ul> </li> </ul>

## Eswatini

sector	legislation	effective date/status	key points and impact
Labour / Employment	Various Regulations of Wages Orders	<p>The Orders are effective from 7 May 2021.</p> <p>Published in the Eswatini Government Gazette, Volume LIX, No. 56B dated 7 May 2021.</p>	<p>The Government Gazette sets out the following Orders providing for the new negotiated wage increments in the specified employment sectors:</p> <ul style="list-style-type: none"> <li>• The Regulations of Wages (Micro-Money Lenders Industry) Order, 2021; Legal Notice No. 122 of 2021;</li> <li>• The Regulations of Wages (Pre-School and Day Care Centres Industry) Order, 2021, Legal Notice No. 123 of 2021;</li> <li>• The Regulations of Wages (Agricultural Industry) Order, 2021, Legal Notice No. 124 of 2021;</li> <li>• The Regulations of Wages (Funeral Undertakers Industry) Order, 2021, Legal Notice No. 125 of 2021;</li> <li>• The Regulations of Wages (Hotel, Accommodation, Catering and Fast Foods Trades Industry) Order, 2021, Legal Notice No. 126 of 2021;</li> <li>• The Regulations of Wages (Security Services Industry) Order, 2021, Legal Notice No. 127 of 2021;</li> <li>• The Regulations of Wages (Support Employees in Schools and Educational Institution Industry) Order, 2021, Legal Notice No. 128 of 2021;</li> <li>• The Regulations of Wages (Manufacture and Sale of Handicraft Industry) Order, 2021, Legal Notice No. 129 of 2021;</li> <li>• The Regulations of Wages (Mining and Quarrying Industry) Order, 2021, Legal Notice No. 130 of 2021;</li> <li>• The Regulations of Wages (Textile and Apparel Industry) Order, 2021, Legal Notice No. 131 of 2021;</li> <li>• The Regulations of Wages (Building and Construction Industry) Order, 2021, Legal Notice No. 132 of 2021;</li> </ul>

## Eswatini

sector	legislation	effective date/status	key points and impact
Labour / Employment	Various Regulations of Wages Orders ... <i>Continued</i>	<p>The Orders are effective from 7 May 2021.</p> <p>Published in the Eswatini Government Gazette, Volume LIX, No. 56B dated 7 May 2021.</p>	<ul style="list-style-type: none"> <li>• The Regulations of Wages (Media Industry) Order, 2021, Legal Notice No. 133 of 2021;</li> <li>• The Regulations of Wages (Retail, Hairdressing, Wholesale and Distributive Trades Industry) Order, 2021, Legal Notice No. 134 of 2021;</li> <li>• The Regulations of Wages (Forestry and Forest Industry) Order, 2021, Legal Notice No. 135 of 2021;</li> <li>• The Regulations of Wages (Motor Engineering Trades Industry) Order, 2021, Legal Notice No. 136 of 2021;</li> <li>• The Regulations of Wages (Domestic Employees Industry) Order, 2021, Legal Notice No. 137 of 2021; and</li> <li>• The Regulations of Wages (Manufacturing and Processing Industry) Order, 2021, Legal Notice No. 138 of 2021.</li> </ul>



## Kenya

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Commencement of the Partnerships Act, No. 16 of 2012, Legal Notice No. 26 of 2021	Published in the Kenya Gazette, Legal Notice No. 26 dated 1 March 2021.	The Act provides that the Partnerships Act (Cap. 29) comes into operation from 8 March 2021.
Banking / Finance	Insurance (Amendment) Regulations, 2021, Legal Notice No. 70 of 2021	Published in the Kenya Gazette Supplement No. 85, Legislative Supplement No. 34 of 30 April 2021.	The Regulations amend Part A of the Third Schedule of the Insurance Regulations, 1986 by deleting the class of business and sub-class of business specified in item 5 and substituting therefor with a new class of business (Liability Insurance) and sub-class of business (Product Liability, Professional Indemnity, Latent Defects Liability, Structural Defects Liability, Public Liability and Others).

## Lesotho

sector	legislation	effective date/status	key points and impact
Energy	Fuel and Services Control (Fuel Price) Notice, 2021, Legal Notice No. 51 of 2021	Effective from 7 May 2021.  Published in the Lesotho Government Gazette, Volume 66, No. 48 of 7 May 2021.	The Notice: <ul style="list-style-type: none"> <li>• repeals the Fuel and Services Control (Fuel Price) Notice, 2021, Legal Notice No. 40 of 2021; and</li> <li>• sets out the fuel prices for Lowlands, Mokhotlong, Mphaki and Thaba-Tseka.</li> </ul>

## Namibia

sector	legislation	effective date/status	key points and impact
Pharmaceutical	Notification of registration of certain medicines: Medicines and Related Substances Control Act, 2003, Government Notice No. 94 of 2021	Published in the Namibia Government Gazette No. 7527 of 6 May 2021.	The Government Notice sets out registered medicines, which are registered subject to specified conditions, whose particulars as specified in the Schedule to the Government Notice.
Energy	Amendment of Government Notice No. 183 of 6 September 2001: Imposition of levy on petrol and diesel: Road Fund Administration Act, 1999, General Notice No. 174 of 2021	Published in the Namibia Government Gazette No. 7528 of 7 May 2021.	The General Notice provides for the amendment, with effect from 1 June 2021, of the Schedule to Government Notice No. 183 of 6 September 2001, as amended, by the substitution for paragraph 2 of the following paragraph: “Amount of the levy imposed 2. The amount of the levy imposed – (a) on petrol is 148 cents on every litre of petrol sold; and (b) on diesel is 148 cents on every litre of diesel sold.”
Transport	Amendment of General Notice No. 70 of 30 March 2007: Imposition of road user charges: Road Fund Administration Act, 1999, General Notice No. 175 of 2021	Published in the Namibia Government Gazette No. 7528 of 7 May 2021.	The General Notice provides for the amendment, with effect from 1 June 2021, of the Schedule to General Notice No. 70 of 30 March 2007, as amended: <ul style="list-style-type: none"> <li>• by the substitution for Annexure A, relating to entry fees on every foreign vehicle that temporarily enters Namibia, of a new Annexure A on entry fees in relation to foreign motor vehicles;</li> <li>• by the substitution for Annexure B, relating to registration and licence fees in respect of motor vehicles registered in Namibia, of a new Annexure B on rates of motor vehicle registration and licence fees;</li> <li>• by the substitution for Annexure C, relating to travelling distance charges, of a new Annexure C on travelling distance charges; and</li> <li>• by the substitution for Annexure D, relating to abnormal load charges, of a new Annexure D on abnormal load charges.</li> </ul>



## Namibia

sector	legislation	effective date/status	key points and impact
Banking / Finance	Revised Guidance Note No. 6 of 2015: Suspicious Transaction Reports, Suspicious Activity Reports, Cash Transaction Reports and Electronic Fund Transfers	Revised and issued on 6 May 2021 by the Financial Intelligence Centre (“FIC”).	<p>The Guidance Note:</p> <ul style="list-style-type: none"> <li>• is issued under section 9(1)(h) of the Financial Intelligence Act, 2012 (“FIA”) as amended by section 63 of the Prevention and Combating of Terrorist and Proliferation Activities Act, 2014, for compliance purposes;</li> <li>• provides that Accountable and Reporting Institutions are expected to file with the FIC Suspicious Transaction Reports (STRs), Suspicious Activity Reports (SARs), Cash Transactions above prescribed limit (CTRs), and Electronic Fund Transfers (EFTs) above the prescribed threshold / limit;</li> <li>• requires: <ul style="list-style-type: none"> <li>• all Accountable and Reporting Institutions described under Schedule 1 and 3 of the FIA to comply with this guidance note, failure which constitutes an offence as defined in section 63 of the FIA; and</li> <li>• supervisory bodies under Schedule 2 to comply with this Guidance Note by ensuring that institutions under their supervision are compliant, as well as by reporting to the FIC when there are reasonable grounds to suspect that a transaction facilitated or to be facilitated by supervised institutions carry the element of money laundering or financing of terrorism and proliferation activities.</li> </ul> </li> </ul>

## Namibia

sector	legislation	effective date/status	key points and impact
Banking / Finance	Namibia Financial Institutions Supervisory Authority: Standards under the Microlending Act, 2018, General Notice No. 176 of 2021	Effective from 14 May 2021.  Published in the Namibia Government Gazette No. 7531 of 14 May 2021.	The General Notice provides for the Microlending Standard ML.S.6, which: <ul style="list-style-type: none"> <li>• applies to any person who conducts business as a microlender in Namibia;</li> <li>• is issued by the Namibia Financial Institutions Supervisory Authority (NAMFISA) under section 35(1) of the Microlending Act, 2018; and</li> <li>• sets out the procedure for applications for annual renewal of registration as a microlender, as well as the manner of submitting applications.</li> </ul>
Maritime	Namibian Ports Authority: Namport Tariffs and Syncrolift Tariffs 2021/2022, General Notice No. 178 of 2021	Published in the Namibia Government Gazette No. 7533 of 14 May 2021.	The General Notice provides for the prescribed tariffs for the Namibian Ports Authority's 2021/2022 financial year, as set out in the Schedule to the General Notice, with effect from 1 April 2021 to 31 March 2022.

## Rwanda

sector	legislation	effective date/status	key points and impact
Land	Presidential Order No. 058/01 of 23/04/2021 Establishing the National Land Use and Development Master Plan	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 15 <i>bis</i> of 26 April 2021.	The Presidential Order establishes the National Land Use and Development Master Plan, which: <ul style="list-style-type: none"> <li>• will guide the optimal use of land;</li> <li>• will be implemented within 30 years; and</li> <li>• may be comprehensively reviewed after 10 years or whenever considered necessary.</li> </ul>
Science and technology	Law No. 022/2021 of 18/04/2021 Establishing Rwanda Space Agency	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 15 <i>bis</i> of 30 April 2021.	The Law: <ul style="list-style-type: none"> <li>• repeals all prior legal provisions contrary to this Law;</li> <li>• establishes the Rwanda Space Agency (the “<b>Agency</b>”); and</li> <li>• determines the Agency’s mission, responsibilities, powers, organisation and functioning.</li> </ul>
Telecommunications	Regulation No. 005/R/MR-MCA/RURA/2019 of 27/06/2019 Governing Digital Terrestrial Television Services	Effective on the date of its signature by the Chairperson of the Regulatory Board. Published in the Official Gazette of the Republic of Rwanda No. 16 of 3 May 2021.	The Regulation: <ul style="list-style-type: none"> <li>• establishes a licensing and regulatory framework for digital terrestrial television services; and</li> <li>• applies to any person carrying out or intending to carry out an activity relating to the: <ul style="list-style-type: none"> <li>• installation of digital terrestrial television services;</li> <li>• maintenance of digital terrestrial television services;</li> <li>• operation of digital terrestrial television multiplex; and</li> <li>• provision of signal distribution services as a common carrier of licensed content service providers.</li> </ul> </li> </ul>

## Rwanda

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Law No. 024/2021 of 27/04/2021 Governing Cooperatives in Rwanda	Effective from its publication in the Official Gazette of the Republic of Rwanda No. Special of 14 May 2021.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• repeals:             <ul style="list-style-type: none"> <li>• Law No. 50/2007 of 18/09/2007 determining the establishment, organisation and functioning of cooperative organisations in Rwanda as amended to date; and</li> <li>• all prior legal provisions contrary to this Law; and</li> </ul> </li> <li>• determines the establishment, organisation and functioning of cooperatives.</li> </ul>

## Tanzania

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Companies (Beneficial Ownership) Regulations, 2021, Government Notice No. 391 of 2021	Published on 14 May 2021.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• define “beneficial owner”;</li> <li>• require companies incorporated or registered under the Companies Act to submit to the Registrar, particulars of their beneficial owners in form No. 14b as prescribed in the Companies (Forms) Rules;</li> <li>• set out the procedures relating to the declaration of beneficial interest and the notice of change in beneficial owners;</li> <li>• prohibit a company from using or disclosing any information about its beneficial owner, except: <ul style="list-style-type: none"> <li>• for communicating with the beneficial owner concerned;</li> <li>• in order to comply with any requirement of these Regulations; or</li> <li>• in compliance with a court order; and</li> </ul> </li> <li>• set out offences and penalties.</li> </ul>



## Uganda

sector	legislation	effective date/status	key points and impact
Data privacy and protection	Data Protection and Privacy Regulations, 2021, Statutory Instrument No. 21 of 2021	Published in the Statutory Instruments Supplement to the Uganda Gazette No. 23, Volume CXIV of 12 March 2021.	<p>The Regulations provide, among others, for:</p> <ul style="list-style-type: none"> <li>• the establishment of the Personal Data Protection Office (the “<b>Office</b>”), as well as the functions, powers and management of the Office;</li> <li>• the collection and processing of data;</li> <li>• the Data Protection and Privacy Register, kept and maintained by the Office, which shall be in electronic or manual form and contain information relating to data collectors, processors and controllers, including the purpose for which personal data is collected and processed; and</li> <li>• the registration of data collectors, processors and controllers with the Office.</li> </ul>
Public service	Leadership Code (Amendment) Act, 2021, (Act No. 3 of 2021)	<p>Effective from 7 May 2021.</p> <p>Published in the Acts Supplement to the Uganda Gazette No. 40, Volume CXIV of 7 May 2021.</p>	<p>The Act amends the Leadership Code Act, 2002 (the “<b>Code</b>”) to:</p> <ul style="list-style-type: none"> <li>• clarify what constitutes conflict of interest;</li> <li>• require all public officers to declare their income, assets and liabilities to the Inspector General;</li> <li>• extend the jurisdiction of the Leadership Code Tribunal to complaints made by any person aggrieved by the decision of the Inspectorate under section 7(7) of the Code; and</li> <li>• prescribe penalties for breach of the Code.</li> </ul>

## Zimbabwe

sector	legislation	effective date/status	key points and impact
Energy	Petroleum (Mandatory Blending of Anhydrous Ethanol with Unleaded Petrol) (Amendment) Regulations, 2021 (No. 4), Statutory Instrument No. 116 of 2021	Published in the Supplement to the Zimbabwean Government Gazette dated 14 May 2021.	The Regulations repeal and substitute section 4(1) of the Petroleum (Mandatory Blending of Anhydrous Ethanol with Unleaded Petrol) Regulations, 2013, published in Statutory Instrument No. 17 of 2013 with a new section 4(1) which provides that: <p>“No procurement licensee or wholesale licensee shall sell unleaded petrol, unless the unleaded petrol has been blended with a minimum of ten per centum locally produced ethanol, being ethanol blend grade E10, which is produced by a licensed blender: Provided that the Authority in consultation with the Minister may, by publication of a notice in one or more newspapers which widely circulate in the country and on the Authority’s website, grant an exception from the level of blending in exceptional circumstances.”</p>
Aviation	Air Services (Fees) (Amendment) Regulations, 2021 (No. 7), Statutory Instrument No. 117 of 2021	Published in the Supplement to the Zimbabwean Government Gazette dated 14 May 2021.	The Regulations repeal and substitute the Schedule to the Air Services (Fees) Regulations, 1976, published in the Rhodesia Government Notice No. 537 of 1976 with a new Schedule (Section 3) on fees payable for an application for air service permits and variations thereof.
Customs and excise	Customs and Excise (Ports of Entry and Routes) (Amendment) Order, 2021 (No. 22), Statutory Instrument No. 124 of 2021	The Order is deemed to have come into effect on 1 January 2021.  Published in the Supplement to the Zimbabwean Government Gazette dated 21 May 2021.	The Order: <ul style="list-style-type: none"> <li>amends the Customs and Excise (Ports of Entry and Routes) Order, 2002, published in Statutory Instrument No. 14 of 2002 to insert and amend various provisions relating to heavy commercial vehicle transit zone restrictions, applicable to heavy commercial vehicles transiting through Zimbabwe; and</li> </ul>

## Zimbabwe

sector	legislation	effective date/status	key points and impact
Customs and excise	Customs and Excise (Ports of Entry and Routes) (Amendment) Order, 2021 (No. 22), Statutory Instrument No. 124 of 2021 ... <i>Continued</i>	<p>The Order is deemed to have come into effect on 1 January 2021.</p> <p>Published in the Supplement to the Zimbabwean Government Gazette dated 21 May 2021.</p>	<ul style="list-style-type: none"> <li>• provides additional clarity in relation to:             <ul style="list-style-type: none"> <li>• the definitions of:                 <ul style="list-style-type: none"> <li>• the categories and classes of vehicles to which the Order applies, to include all cross border heavy traffic, whether or not in transit; and</li> <li>• heavy traffic for the purposes of this Order and for the avoidance of doubt;</li> </ul> </li> <li>• the specifications of the boundaries beyond which traffic passing through Harare should not proceed;</li> <li>• the designation of:                 <ul style="list-style-type: none"> <li>• Harare Drive East (from the Msasa roundabout to its junction with Lomagundi Road in Bluff Hill) as a restricted thoroughfare for the specified traffic;</li> <li>• cargo tracking routes and truck stops throughout Zimbabwe; and</li> <li>• cargo tracking routes across cities and towns throughout Zimbabwe; and</li> </ul> </li> </ul> </li> <li>• fines levied for violations, set separately for the owners and drivers of the specified vehicles.</li> </ul>

## Zimbabwe

sector	legislation	effective date/status	key points and impact
Tax	Value Added Tax (General) (Amendment) Regulations, 2021 (No. 57), Statutory Instrument No. 125 of 2021	<p>The Regulations are deemed to have come into effect on 1 May 2021.</p> <p>Published in the Supplement to the Zimbabwean Government Gazette Extraordinary dated 21 May 2021.</p>	The Regulations amend the First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument No. 273 of 2003 in Part I and Part II relating to specified pre-packed goods.
Banking / Finance	Presidential Powers (Temporary Measures) (Financial Laws Amendment) Regulations, 2021, Statutory Instrument No. 127 of 2021	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary dated 26 May 2021.	The Regulations provide for civil penalties in respect of infringements of the Foreign Exchange Act (Chapter 22:05) and the Bank Use Promotion Act (Chapter 24:24).

**other instruments**



## Multiple African jurisdictions

sector	instrument	effective date/status	key points and impact
Tax	ENSafrica: Africa Tax in Brief	Published on 25 May 2021.	For more detail on the latest tax developments across Africa, please refer to the <a href="#">ENSafrica Tax ENSight</a> .

## Botswana

sector	instrument	effective date/status	key points and impact
Transport / Logistics	Public Notice: Opening of the Kazungula Bridge One-Stop Border Post (“OSBP”)	Issued by the Botswana Unified Revenue Service.	<p>The Public Notice provides that:</p> <ul style="list-style-type: none"> <li>• the Kazungula Bridge flagship project between Botswana and Zambia has been completed;</li> <li>• the bridge would be ready for public use from 11 May 2021 from 06:00 to 18:00 daily; and</li> <li>• the objectives of this project are to:               <ul style="list-style-type: none"> <li>• facilitate the seamless movement of persons and goods through the Kazungula Bridge border;</li> <li>• improve regional connectivity of the North-South Corridor; and</li> <li>• contribute to economic regional integration within the Southern African Development Community region.</li> </ul> </li> </ul>

## Ghana

sector	instrument	effective date/status	key points and impact
Banking / Finance	Press release: Ghana to be Removed From European Union Money Laundering List	Issued on 21 May 2021 by the Office of the Presidency.	<p>The Press release provides that:</p> <ul style="list-style-type: none"> <li>• the European Commission has announced the decision to remove Ghana from the list of countries that are deficient in anti-money laundering and counter terrorism financing; and</li> <li>• it is expected that the Financial Action Task Force will in June 2021, announce that Ghana has been taken off its list of high-risk, third world countries with strategic deficiencies in anti-money laundering and counter terrorism financing.</li> </ul>



## Kenya

sector	instrument	effective date/status	key points and impact
Customs	Public Notice: Paperless Customs Clearance at the Entry and Exit Points	Issued on 2 May 2021 by the Kenya Revenue Authority ("KRA").	<p>The Public Notice provides that:</p> <ul style="list-style-type: none"> <li>• the KRA is implementing paperless customs clearance of cargo at all entry and exit points; and</li> <li>• Customs will perform paperless examination, approval and release of inbound and outbound goods through the Customs systems.</li> </ul>

## Namibia

sector	instrument	effective date/status	key points and impact
Corporate / Commercial	Public Notice: Required Documents to be Attached to CM29	Issued on 18 May 2021 by the Business and Intellectual Property Authority.	<p>The Public Notice provides that:</p> <ul style="list-style-type: none"> <li>• from 1 June 2021, the following documents need to be attached when submitting a CM29 form for registration and/or appointment of company directors:               <ul style="list-style-type: none"> <li>• certified copies of ID or passport of all directors;</li> <li>• contact details of all directors; and</li> <li>• an extract of the minutes where the shareholders or Board of Directors consented to the changes;</li> </ul> </li> <li>• in the absence of the extract of the minutes, a CM29 form should accompany a CM27 form (consent to act as a director of officer); and</li> <li>• where a director has resigned, the resignation letter or notice should be attached.</li> </ul>

## Nigeria

sector	instrument	effective date/status	key points and impact
Telecommunications	Revised National Identity Policy for SIM Card Registration (the “ <b>Revised Policy</b> ”)	Published on 11 May 2021 by the Federal Ministry of Communications and Digital Economy.	<p>The Revised Policy:</p> <ul style="list-style-type: none"> <li>• has the following objectives, among others:           <ul style="list-style-type: none"> <li>• to mitigate identity fraud and other online crimes;</li> <li>• to curtail compliance abuse by mobile network operators and subscribers;</li> <li>• to facilitate efficient and secure Subscriber Identity Module (“<b>SIM</b>”)-National Identification Number (“<b>NIN</b>”) linkage processes and ensure that adequate consultations and engagements are carried out for the successful and efficient implementation of the processes involved; and</li> <li>• to ensure compliance with the Nigeria Data Protection Regulation in handling citizens’ data warehoused in all the institutions involved in achieving the mandatory SIM-NIN linkage;</li> </ul> </li> <li>• sets out:           <ul style="list-style-type: none"> <li>• guiding principles to provide direction for the effective implementation of the Revised Policy;</li> <li>• the responsibilities of the Nigerian Communications Commission;</li> <li>• implementation strategies to achieve its objectives; and</li> <li>• guidelines for new SIM acquisition and activation, SIM replacement and foreigner activation.</li> </ul> </li> </ul>

## Nigeria

sector	instrument	effective date/status	key points and impact
Energy	Guidelines for the Establishment of Minimum Industry Safety Training for Downstream Operations (“MISTDO”) Training Centres	Published in 2020 and updated on 17 May 2021 by the Department of Petroleum Resources.	The Guidelines: <ul style="list-style-type: none"> <li>• apply to all downstream operators; and</li> <li>• set out the requirements for the establishment and operation of MISTDO training centres in the Nigerian oil and gas industry.</li> </ul>
Banking / Finance	Guideline on New License Requirements for the Payments System	Published on 24 May 2021 by the Central Bank of Nigeria (“CBN”).	The Guideline sets out the requirements and conditions for the issuance of the following licences: <ul style="list-style-type: none"> <li>• Switching and Processing Licence;</li> <li>• Mobile Money Operator Licence;</li> <li>• Payment Solution Services (PSS) Licence;</li> <li>• Payment Terminal Service Provider (PTSP) Licence;</li> <li>• Payment Solution Service Provider (PSSP); and</li> <li>• Super Agent Licence.</li> </ul>
Banking / Finance	Circular No. PSM/DIR/CON/CWO/20/063 to all Deposit Money Banks, Payment Service Providers and Other Financial Institutions: Issuance of the Regulatory Framework for Non-Bank Acquiring in Nigeria (the “Framework”)	Issued on 28 May 2021 by the CBN.	The Framework sets out the rules, minimum standards and requirements for the operation of Non-Bank Merchant Acquiring in Nigeria as a regulated service.

## Seychelles

sector	instrument	effective date/status	key points and impact
Banking / Finance	Joint Press Communiqué: Seychelles' First Collateral Database Registry Goes Live	Issued on 3 May 2021 by the Office of the Registrar General, Department of Information Communications Technology and Central Bank of Seychelles.	<p>The Communiqué provides that:</p> <ul style="list-style-type: none"> <li>• Seychelles now has a centralised, electronic public database to primarily register movable assets pledged as collateral by businesses and individuals to secure loans. The Collateral Database Registry went live on Monday, 3 May 2021, with the coming into force of the Secured Transactions Act, 2015, which governs the system;</li> <li>• with the coming into force of the Secured Transactions Act and corresponding Regulations, the prior legislation governing the registration of movable properties, the Security on Movables Act, 1965, is repealed;</li> <li>• all movable properties registered at the Office of the Registrar General under the Security on Movables Act will be gradually migrated to the Collateral Database Registry by the respective Secured Parties; and</li> <li>• transactions that were concluded and entered into the registry as per the Security on Movables Act will continue to be determined under the provisions of the said Act.</li> </ul>

## Zambia

sector	instrument	effective date/status	key points and impact
Banking / Finance	Zambia Interbank Payment and Settlement System (“ZIPSS”) Operating Rules	Published in April 2021 by the Bank of Zambia.	<p>The Rules:</p> <ul style="list-style-type: none"> <li>• are issued in accordance with the National Payments System Act, 2007;</li> <li>• define the system rules for the ZIPSS, which is the interbank payment system or the Real Time Gross Settlement (RTGS) system for Zambia; and</li> <li>• define various operating aspects of the ZIPSS, together with the duties and obligations of all participants including the Bank of Zambia in its role of system operator as well as participant.</li> </ul>

**bills**



## Multiple African jurisdictions

sector	bill	effective date/status	key points and impact
Tax	ENSafrica: Africa Tax in Brief	Published on 25 May 2021.	For more detail on the latest tax developments across Africa, please refer to the <a href="#">ENSafrica Tax ENSight</a> .



## Mauritius

sector	bill	effective date/status	key points and impact
Information and communications technology	Mauritius Emerging Technologies Council Bill, 2021 (No. VIII of 2021)	Introduced on 18 May 2021.	The Bill seeks to: <ul style="list-style-type: none"><li>• provide for the establishment of the Mauritius Emerging Technologies Council; and</li><li>• promote high quality research in emerging technologies in the national interest.</li></ul>

## Uganda

sector	bill	effective date/status	key points and impact
Public service	Public Enterprises Reform and Divestiture (Repeal) Bill, 2021 (Bill No. 15 of 2021)	Published in the Uganda Gazette No. 34, Volume CXIV of 19 April 2021.	The Bill seeks to repeal the Public Enterprises Reform and Divestiture Act Cap 98.

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)