



# Africa regulatory ENSight

2020 | 07



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



## Angola

sector	measure	effective date/status	key points and impact
Immigration	Executive Decree No. 186/20 of 25 June 2020	Effective from 25 June 2020.	The Executive Decree validates until 31 August 2020 permits of foreign citizens absent from the national territory, as well as foreign citizens who are in the national territory who have not renewed their documents.
Health and safety	Presidential Decree No. 184/20 (Exceptional and Temporary Measures to Be In Force in Cases of Provincial or Municipal Sanitary Fence Declaration) of 8 July 2020	Effective 9 July 2020.	The Presidential Decree: <ul style="list-style-type: none"> <li>• maintains the sanitary fence in Luanda Province until 23:59 on 9 August 2020 and defines the sanitary fence in the Municipality of Cazengo (Province of Cuanza-Norte) from midnight on 9 July 2020 until 23:59 on 9 August 2020; and</li> <li>• defines exceptional and temporary measures in force in cases where provincial or municipal health fences are declared, subject to modification depending on the evolution of the epidemiological situation.</li> </ul>
Cultural / Tourism / Environmental	Executive Decree No. 219/20 (Measures for the Cultural, Tourism and Environmental Sectors for Prevention and Control of the Spread of the SARS-COV-2 virus and the COVID-19 Pandemic) of 21 July 2020	Effective from 22 July 2020.	The Executive Decree: <ul style="list-style-type: none"> <li>• defines concrete prevention and control measures to prevent the spread of the SARS-COVID-2 virus and COVID-19, for the duration of the Situation of Public Calamity;</li> <li>• applies to the cultural, tourism and environmental sectors;</li> <li>• applies to the whole territory, with the exception of localities with the sanitary fence defined by the authorities, including the Province of Luanda, and the Municipality of Cazengo (Cuanza-Norte); and</li> <li>• regulates travel and tourism agencies, tourist activities, entertainment establishments and non-compliance.</li> </ul>

## Botswana

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Emergency Powers (COVID-19) Regulations (Cap. 22:04 (Sub. Leg.)): Lifting of Restrictions for Meetings of Societies, Government Notice No. 280 of 2020	Published in the Botswana Government Gazette, Volume LVIII, No. 67 on 10 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• revoke Government Notice No. 218 of 2020;</li> <li>• authorise societies to meet, but stipulate that at any one time the number of persons attending a meeting shall not exceed 75; and</li> <li>• allow the following societies to meet, provided that they comply with directions for the prevention of the spread of COVID-19: <ul style="list-style-type: none"> <li>• faith based organisations, which shall have a maximum of four religious services per week which may be held on Thursday, Friday, Saturday or Sunday;</li> <li>• any club, company, partnership or association registered by the Registrar of Societies; and</li> <li>• all central committees of political parties.</li> </ul> </li> </ul>
Energy	Essential Supplies and Services (Petroleum) Regulations, 2020, Statutory Instrument No. 94 of 2020	Published in the Botswana Government Gazette, Supplement C on 10 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• revoke Statutory Instrument No. 140 of 1984 and Statutory Instrument No.93 of 2020;</li> <li>• provide for the operating hours of and conditions for selling petroleum products (petrol and diesel) by a person who operates a premises in respect of which a filling station licence has been issued (“re-seller”);</li> <li>• limit the sale of petroleum products by a re-seller to BWP250 per vehicle. The limit does not apply to emergency vehicles;</li> <li>• prohibit a person who is not a re-seller from selling any petroleum products;</li> <li>• prohibit a person from buying petroleum products from a person who is not a re-seller; and</li> <li>• impose a fine not exceeding BWP2 000 or imprisonment for a term not exceeding one year, or both, for contravention of or failure to comply with the provisions of the Regulations.</li> </ul>



## Botswana

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Emergency Powers (COVID-19) Regulations (Cap. 22:04 (Sub. Leg.)): Lifting of Restrictions for the Holding of Meetings, Workshops and Conferences, Government Notice No. 281 of 2020	Published in the Botswana Government Gazette, Volume LVIII, No. 69 on 13 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>authorise a meeting, workshop and conference to be convened, provided that: <ul style="list-style-type: none"> <li>a meeting, workshop or conference does not exceed 75 persons in attendance at any time;</li> <li>a person does not travel across COVID zones for purposes of a meeting, workshop or conference; and</li> <li>a meeting, workshop or conference host has satisfied the Director of Health Services, or any person authorised by the Director for that purpose, that he or she has the ability to comply with directions for the prevention of the spread of COVID-19 issued by the Director of Health Services as published in the Government Gazette.</li> </ul> </li> </ul>
Arts and entertainment	Emergency Powers (COVID-19) Regulations, (Cap. 22:04 (Sub. Leg.)): Lifting of Restrictions for Arts and Entertainment, Government Notice No. 282 of 2020	Published in the Botswana Government Gazette, Volume LVIII, No. 69 on 13 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>authorise: <ul style="list-style-type: none"> <li>the opening of the following arts and entertainment facilities: <ul style="list-style-type: none"> <li>art galleries;</li> <li>theatres;</li> <li>amphitheatres;</li> <li>halls and conference facilities;</li> <li>cinemas;</li> <li>recording studios;</li> <li>television; and</li> <li>any other venue or facility where an event may be held;</li> </ul> </li> </ul> </li> </ul>

## Botswana

sector	measure	effective date/status	key points and impact
Arts and entertainment	Emergency Powers (COVID-19) Regulations, (Cap. 22:04 (Sub. Leg.)): Lifting of Restrictions for Arts and Entertainment, Government Notice No. 282 of 2020 ... <i>Continued</i>	Published in the Botswana Government Gazette, Volume LVIII, No. 69 on 13 July 2020.	<ul style="list-style-type: none"> <li>the gathering for preparations of arts and entertainment activities; and</li> <li>allow an arts and entertainment host to operate where he or she has satisfied the Director of Health Services, or any person authorised by the Director that he or she is able to comply with the directions for the prevention of the spread of COVID-19 issued by the Director of Health Services as published in the Government Gazette.</li> </ul>
Applies to multiple sectors	Emergency Powers (COVID-19) Regulations, 2020 (Cap. 22:04 (Sub. Leg.)): Lockdown of the Greater Gaborone Zone, Government Notice No. 311 of 2020	Published in the Botswana Government Gazette, Volume LVIII, No. 79 on 30 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>declare a lockdown for the Greater Gaborone Zone with effect from midnight on 30 July 2020 to midnight on 13 August 2020;</li> <li>allows all businesses and offices to only continue their business operations by allowing their employees to work remotely from home, except employees designated as essential service providers; and</li> <li>provide for restrictions relating to the movement of persons and certain businesses, operations and activities.</li> </ul>

## Cabo Verde

sector	measure	effective date/status	key points and impact
Finance	Ordinance No. 25/2020 (Procedures for streamlining and simplifying the Process of Applying for and Granting State Guarantees under the COVID-19 Disease Pandemic) of 7 July 2020	Effective from 8 July 2020.	The Ordinance establishes the procedures for streamlining and simplifying the process of applying for and granting of state guarantees under Decree-Law No. 38/2020 of 31 March 2020, as amended by Decree-Law No. 45/2020 of 21 April 2020.
Transport	Resolution No. 96/2020 of 9 July 2020	Effective from 9 July 2020.	The Resolution: <ul style="list-style-type: none"> <li>• amends Resolution No. 77/2020 (Strategy for the Gradual Lifting of Restrictive and Social Distancing Measures Imposed in the Context of Prevention of the COVID-19 Pandemic) of 29 May 2020;</li> <li>• establishes the conditions for performing screening tests prior to inter-island travel;</li> <li>• amends the health surveillance form to be completed by each passenger prior to the issuance of a boarding pass with the objective of allowing a more detailed characterisation of the passenger's health profile; and</li> <li>• provides health control standards applicable to domestic passenger travel.</li> </ul>

## Kenya

sector	measure	effective date/status	key points and impact
Labour / Employment	Occupational Safety and Health Post COVID-19 Return to Work Advisory	Issued on 29 June 2020 by the State Department for Labour, Directorate of Occupational Safety and Health Services.	The Advisory provides basic requirements to all workplaces in Kenya to ensure that all workers returning to work on the reopening date and thereafter are safe and healthy and that COVID-19 is mitigated from spreading in workplaces.



## Lesotho

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Public Health (COVID-19) (Risk Determination and Mitigation Framework) Regulations, 2020, Legal Notice No. 63 of 2020	Effective from 20 July 2020.  Published in the Lesotho Government Gazette, Volume 65, No. 60 of 20 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• repeal the Public Health (COVID-19) Regulations, 2020, Legal Notice No. 52 of 2020; and</li> <li>• set measures to prevent the introduction and spread of COVID-19, including: <ul style="list-style-type: none"> <li>• restrictions on entry into and exit out of Lesotho;</li> <li>• restrictions on transport;</li> <li>• operating hours and mode of operation of entities, enterprises and businesses;</li> <li>• cleaning and disinfection of public places and places of business;</li> <li>• medical screening and testing;</li> <li>• quarantine; and</li> <li>• offences and penalties.</li> </ul> </li> </ul>

## Namibia

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Stage 4: State of Emergency - COVID-19 Regulations: Namibian Constitution, Proclamation No. 33	Published in the Namibia Government Gazette No. 7270 of 14 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• repeal the Stage 4: State of Emergency - Covid-19 Regulations published under Proclamation No. 28 of 28 June 2020;</li> <li>• provide that the specified period starts from the date of commencement of these regulations and ends at 24:00 on 17 September 2020;</li> <li>• apply to the whole of Namibia during the specified period but do not apply to the Erongo Region, except where specifically indicated in the Regulations;</li> <li>• require every person to wear a mask in a public place during the specified period and permits the wearing of a see-through face shield, provided that a mask is worn together with the face shield. A fine not exceeding NAD2 000 or imprisonment for a period not exceeding six months or both may be imposed for failure or refusal to comply with this requirement;</li> <li>• provide for restrictions relating to: <ul style="list-style-type: none"> <li>• gatherings;</li> <li>• the sale and purchase of liquor;</li> <li>• certain businesses, operations and activities;</li> <li>• entry into Namibia; and</li> <li>• the transportation of goods and persons;</li> </ul> </li> <li>• encourage heads of institutions to allow vulnerable employees to work from home, subject to suitable arrangements between the employer and employee and to provide masks to their employees;</li> <li>• provides for quarantine and COVID-19 testing; and</li> <li>• set out offences and penalties.</li> </ul>

## Namibia

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Stage 3: State of Emergency - COVID-19 Regulations: Erongo Region: Namibian Constitution, Proclamation No. 32	Published in the Namibia Government Gazette No. 7264 of 6 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>provide that the specified period starts at 00:00 on 7 July 2020 and ends at 24:00 on 3 August 2020;</li> <li>apply to the whole Erongo region during the specified period, except where otherwise indicated;</li> <li>require every person to wear a mask in a public place during the specified period and permits the wearing of a see-through face shield, provided that a mask is worn together with the face shield. A fine not exceeding NAD2 000 or imprisonment for a period not exceeding six months or to both may be imposed for failure or refusal to comply with an instruction given by an authorised officer;</li> <li>provide for restrictions relating to: <ul style="list-style-type: none"> <li>gatherings;</li> <li>the sale and purchase of liquor;</li> <li>certain businesses, operations and activities; and</li> <li>entry into and departure from Erongo region;</li> </ul> </li> <li>encourage heads of institutions to allow vulnerable employees to work from home, subject to suitable arrangements between the employer and employee and to provide masks to their employees; and</li> <li>set out offences and penalties.</li> </ul>
Applies to multiple sectors	State of Emergency-COVID-19: Suspension of Operation of Provisions of Certain Laws and Ancillary Matters Regulations: Namibian Constitution, Proclamation No. 36	Published in the Namibia Government Gazette No. 7275 of 16 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>suspend the operation of certain provisions of the following laws and deals with incidental matters arising from their suspension subject to such conditions as are reasonably justifiable, for the purpose of combatting, preventing and suppressing the spread of COVID-19, for the duration of the periods specified in these Regulations or the State of Emergency, as applicable:</li> </ul>



## Namibia

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	State of Emergency-COVID-19: Suspension of Operation of Provisions of Certain Laws and Ancillary Matters Regulations: Namibian Constitution, Proclamation No. 36 ... <i>Continued</i>	Published in the Namibia Government Gazette No. 7275 of 16 July 2020.	<ul style="list-style-type: none"> <li>• the Magistrates' Courts Act, 1944;</li> <li>• the Price Control Act, 1964;</li> <li>• the Criminal Procedure Act, 1977;</li> <li>• the Social Security Act, 1994;</li> <li>• the Medical Aid Funds Act, 1995;</li> <li>• the Identification Act, 1996;</li> <li>• the Short-term Insurance Act, 1998;</li> <li>• the Long-term Insurance Act, 1998;</li> <li>• the Standards Act, 2005; and</li> <li>• the Vocational Education and Training Act, 2008;</li> </ul> <ul style="list-style-type: none"> <li>• provides that the following only apply to the restricted area as defined in regulation 1 of the Stage 3 State of Emergency Regulations: Erongo Region (the local authority areas of Arandis, Swakopmund and Walvis Bay including the portion of the main tarred road that connects the local authority areas of Arandis and Swakopmund and which portion is situated outside these two local authority areas, as well as the strips of land of five kilometres on either side of that portion of the road): <ul style="list-style-type: none"> <li>• any licence, permit, approval, or other form of authorisation, issued to any person under any law and which licence, permit, approval or other form of authorisation expires during the specified period (from 00:00 on 7 July 2020 to 24:00 on 3 August 2020), is deemed to be valid for the duration of the specified period; and</li> <li>• any penalty applicable for failure to renew any licence, permit or authorisation is suspended for the duration of the period.</li> </ul> </li> </ul>

## Namibia

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendment of Stage 4: State of Emergency - Covid-19 Regulations: Namibian Constitution, Proclamation No. 40	Published in the Namibia Government Gazette No. 7284 of 24 July 2020.	The Regulations amend the Stage 4: State of Emergency - COVID-19 Regulations: Namibian Constitution, published under Proclamation No. 33 of 14 July 2020 [see above] in relation to restrictions relating to liquor and restrictions relating to transportation of goods and persons.
Applies to multiple sectors	Statement by His Excellency Dr. Hage G. Geingob on the Occasion of the Address to the Nation on the COVID-19 National Response	Presented on 31 July 2020.	The Statement provides that: <ul style="list-style-type: none"> <li>• Erongo Region and the special dispensation for the Local Authority Areas of Walvis Bay, Swakopmund and Arandis will remain under the level of restriction Stage 3 from 4 August 2020 until midnight on 31 August 2020; and</li> <li>• the other 13 regions of the country will remain under Stage 4 level of restrictions, under revised measures to curb the spread of COVID-19.</li> </ul>

## Nigeria

sector	measure	effective date/status	key points and impact
Tax	Public Notice: Implementation of Tax Incentives and Reliefs for Taxpayers [Individuals and Businesses] in Lagos State	Issued on 9 July 2020 by the Lagos State Internal Revenue Service.	<p>The Circular:</p> <ul style="list-style-type: none"> <li>• introduces the following additional measures to ease the impact of the COVID-19 pandemic:               <ul style="list-style-type: none"> <li>• allowance, on a case by case basis, for the payment of outstanding tax liabilities in instalments;</li> <li>• waiver of penalties on late payment of liabilities under the PAYE scheme that was due in March – May 2020;</li> <li>• waiver of penalties due on late filing of 2020 annual tax returns;</li> <li>• waiver of interest and penalties for outstanding tax audit liabilities from 2009 to 2015 for entities that present and keep to a structured payment plan that terminates on or before 31 December 2020;</li> <li>• granting of a tax credit of 20% of cash and kind donations made for COVID-19 by resident individuals to Lagos State Government for the 2021 year of assessment, subject to a cap of 35% of tax due;</li> <li>• increase in tax payment channels; and</li> <li>• adoption of video conferencing as the default mode for conducting Tax Audit Reconciliation Committee meetings.</li> </ul> </li> </ul>

## Zambia

sector	measure	effective date/status	key points and impact
Banking / Finance	Public Notice: Issuance of COVID-19 Bond	Published on 21 July by the Bank of Zambia.	<p>The Public Notice:</p> <ul style="list-style-type: none"> <li>• announces the invitation of applications for the issuance of the COVID-19 bond;</li> <li>• provides that the proceeds of the issuance are earmarked for mitigating the negative impact of the COVID-19 pandemic on economic activities; and</li> <li>• defines terms and conditions for the issuance of the COVID-19 bond.</li> </ul>
Health and safety	Public Health (Infected Areas) (Coronavirus Disease 2019) (Amendment) Regulations, 2020, Statutory Instrument No. 62 of 2020	Published in the Supplement to the Republic of Zambia Government Gazette of 13 July 2020.	The Regulations amend the Public Health (Infected Areas) (Coronavirus Disease 2019) Regulations, 2020, Statutory Instrument No. 22 of 2020 to prohibit a public ceremony or gathering from being held in an infected area without the written permission of an authorised officer.

## Zimbabwe

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendments to the Public Health (COVID19 Prevention, Containment and Treatment) (National Lockdown) Order, 2020, published in Statutory Instrument No. 83 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) (Amendment) Order, 2020 (No. 10), Statutory Instrument No. 136 of 2020, published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 12 June 2020:</b></p> <ul style="list-style-type: none"> <li>• affords certain persons who are employed or engaged in the informal sector a limited right to resume their business;</li> <li>• classified the work of the Parliament of Zimbabwe as an essential service;</li> <li>• imposes sanctions on drivers of goods vehicles who carry passengers other than members of the crew of such vehicle and truck drivers who deviate from their routes;</li> <li>• empowers enforcement officers at the port of entry to retain any travel or identity document or both of citizens or returning residents for the period of the detention, isolation or quarantine;</li> <li>• requires truck drivers and foreigners entering Zimbabwe to present to an immigration officer and (if so requested) any enforcement officer a COVID-19-free certificate issued within the previous seven working days. They are also required to submit to being screened and tested for COVID-19 and to being removed to and placed in a hospital or place of isolation or quarantine if they test positive for COVID-19; and</li> <li>• sets out special provisions for restaurants and hotels.</li> </ul> <p><b>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (Amendment) Order, 2020 (No. 11), Statutory Instrument No. 144 of 2020, published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 19 June 2020</b> extends the validity of learners’ drivers licences and defensive driving certificates.</p>





## Zimbabwe

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendments to the Public Health (COVID19 Prevention, Containment and Treatment) (National Lockdown) Order, 2020, published in Statutory Instrument No. 83 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) (Amendment) Order, 2020 (No. 12), Statutory Instrument No. 153 of 2020, published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 26 June 2020:</b></p> <ul style="list-style-type: none"> <li>allows for evictions and sales in execution to take place, except for evictions of tenants and mortgagees who are protected by the Presidential Powers (Temporary Measures) (Deferral of Rent and Mortgage Payments During National Lockdown) Regulations, 2020, published in Statutory Instrument No. 96 of 2020); and</li> <li>permits the entry or re-entry of any person holding a current investment licence from the Zimbabwe Investment and Development Agency 2019 (Act No. 10 of 2019), or any of the predecessor bodies of the Agency, provided that such persons shall be treated as re-entering citizens or returning residents.</li> </ul> <p><b>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (Amendment) Order, 2020 (No. 13), Statutory Instrument No. 160 of 2020, published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 3 July 2020</b> sets out special provisions for restaurants, hotels and the tourism sector.</p> <p><b>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (Amendment) Order, 2020 (No. 14), Statutory Instrument No. 174 of 2020, published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 22 July 2020</b> provides for:</p> <ul style="list-style-type: none"> <li>a curfew beginning at 18:00 every day and ending at 06:00 on the following day; and</li> </ul>



## Zimbabwe

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendments to the Public Health (COVID19 Prevention, Containment and Treatment) (National Lockdown) Order, 2020, published in Statutory Instrument No. 83 of 2020 (the “Principal Order”) ... <i>Continued</i>	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on various dates.	<ul style="list-style-type: none"> <li>• limitation of business hours and other measures affecting businesses.</li> </ul> <p><b>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (Amendment) Order, 2020 (No. 15), Statutory Instrument No. 186 of 2020, published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 24 July 2020</b> provides for the seizure of public transport vehicles, or other vehicle used for the transport of passengers for gain, used in contravention of the lockdown.</p> <p>See the consolidated version, produced by Veritas, of the COVID-19 National Lockdown Order - as amended up to and including amendments made by SI 84/2020, SI 86/2020, SI 93/2020, SI 94/2020, SI 99/2020, SI 101/2020, SI 102/2020, SI 110/2020, SI 115/2020, SI 136/2020, SI 144/2020, SI 153/2020, SI 160/2020, SI 174/2020, and SI 186/2020: <a href="http://www.veritaszim.net/node/4348">http://www.veritaszim.net/node/4348</a>.</p>

\* 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



## Angola

sector	legislation	effective date/status	key points and impact
Energy	Presidential Decree No. 178/20 (Amendment and Republication of the Regulation of the Tariff of the Electric Sector) of 25 June 2020	Effective from 25 June 2020.	<p>The Presidential Decree:</p> <ul style="list-style-type: none"> <li>• provides for the amendment, derogation and re-publication of Presidential Decree No. 4/11 of 6 January 2011, which approves the Tariff Regulation;</li> <li>• introduces the required annual energy methodology; and</li> <li>• defines the revenue levels for each company in the value chain of the public electricity sector, in order to ensure the financial sustainability of the sector and, at the same time, its efficient operation and implementation of international regulatory best practices.</li> </ul>
Tax	Law No. 20/20 (Property Tax Code) of 9 July 2020	Effective from 8 August 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• repeals Legislative Decree No. 4044 of 13 October 1970, which approved the Urban Property Tax Code of Law No. 18/11 of 21 April 2011, which amended the Urban Property Tax Code and the Industrial Tax Code;</li> <li>• derogates from all rules on taxation of real estate contained in Legislative Diploma No. 230 of 21 May 1931, which approves the regulation of settlement and collection of inheritance tax and donations and real estate transfer tax (“SISA”) on the transfer of real estate, as well as Law No. 16/11 of 21 April 2011, which amended it;</li> <li>• approves the Property Tax Code in terms of which the following rates of property tax apply: <ul style="list-style-type: none"> <li>• urban properties: up to 0.5% depending on the value of the real estate;</li> <li>• plots of land for construction: 0.6%;</li> <li>• rural properties: hectare’s value or the sum of each hectare’s value;</li> </ul> </li> </ul>



## Angola

sector	legislation	effective date/status	key points and impact
Tax	Law No. 20/20 (Property Tax Code) of 9 July 2020 ... <i>Continued</i>	Effective from 8 August 2020.	<ul style="list-style-type: none"> <li>• leasehold properties: 25% of the taxable income; and</li> <li>• properties unoccupied for more than one year and plots of land for construction for which the useful and effective use criteria are not met for three consecutive or six interpolated years: additional taxation of 50% of the amount of the tax due.</li> </ul>
Tax	Law No. 21/20 (Amendment and Derogation from the General Tax Code) of 9 July 2020	Effective from 9 July 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• repeals Law No. 18/17 of 17 August 2017, which amended the General Tax Code, and all legislation contrary to the provisions of this Law;</li> <li>• amends the General Tax Code, approved by Law No. 21/14 of 22 October 2014, in various parts, including those concerning: <ul style="list-style-type: none"> <li>• definitions;</li> <li>• interpretation of tax rules;</li> <li>• classification;</li> <li>• tax benefits;</li> <li>• exemptions in respect of taxes on income and assets;</li> <li>• general guarantees of the taxpayer;</li> <li>• tax residence;</li> <li>• interest on the late payment of tax;</li> <li>• settling of a tax obligation;</li> <li>• liability of directors, managers and representatives; and</li> <li>• various provisions on tax procedure and tax offenses; and</li> </ul> </li> <li>• adds provisions on the submission of information to the tax administration, inspection procedures and application of the anti-abuse rules.</li> </ul>

## Angola

sector	legislation	effective date/status	key points and impact
Tax	Law No. 24/20 (Motor Vehicle Tax Act) of 13 July 2020	Effective from 12 August 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>repeals: <ul style="list-style-type: none"> <li>Legislative Decree No. 3837 of 30 July 1968;</li> <li>Joint Executive Decree No. 25/02 of 2 July 2002;</li> <li>Decree No. 72/05 of 28 September 2005; and</li> <li>Executive Decree No. 519/18 of 14 November 2018; and</li> </ul> </li> <li>approves the Motor Vehicle Tax Act, which increases the circulation and traffic inspection tax applicable to motor vehicles (light and heavy vehicles, motorcycles, mopeds, tricycles and quadricycles, aircraft and vessels) that are registered in Angola.</li> </ul>
Tax	Law No. 26/20 (Amendment and Derogation from the Industrial Tax Code) of 20 July 2020	Effective from 19 August 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>repeals Law No. 4/19 of 18 April 2019, which made the previous amendment;</li> <li>approves amendments to the Industrial Tax Code, approved by Law No. 19/14 of 22 October;</li> <li>removes taxation Groups A and B and introduces two distinct regimes - the general regime (based on organised accounting) and the simplified regime (applicable to taxpayers with a gross annual turnover of USD250 000 or less);</li> <li>reduces the standard tax rate from 30% to 25%;</li> <li>applies a 35% tax rate to insurance and banking entities, telecommunications operators and Angolan oil companies;</li> <li>increases the final withholding tax rate on services provided by non-resident entities from 6,5% to 15%, except in cases where a double taxation treaty applies;</li> </ul>

## Angola

sector	legislation	effective date/status	key points and impact
Tax	Law No. 26/20 (Amendment and Derogation from the Industrial Tax Code) of 20 July 20 2020 ... <i>Continued</i>	Effective from 19 August 2020.	<ul style="list-style-type: none"> <li>extends the carry-forward period for tax losses from three years to five years; and</li> <li>amends the tax rates, fees and rules relating to the merger, division or liquidation of companies.</li> </ul>
Tax	Law No. 28/20 (Amendment and Derogation from the Personal Income Tax Code) of 22 July 2020	Effective from 21 August 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>repeals Law No. 9/19 of 24 April 2019 and Law No. 28/19 of 25 September 2019;</li> <li>approves amendments to the Personal Income Tax Code, approved by Law No. 18/14 of 22 October 2014, including changes to the following groups: <ul style="list-style-type: none"> <li>Group A (income from employment contracts): <ul style="list-style-type: none"> <li>increase from AOA35 000 to AOA70 000 of the non-taxable basis;</li> <li>increase from 7% to 10% of the minimum rate for employment income (applicable from AOA70 001); and</li> <li>increase from 17% to 25% of the maximum rate (applicable from AOA10 000 001 );</li> </ul> </li> <li>Group B (income earned by self-employed workers carrying out a professional activity) and Group C (income earned by self-employed workers carrying out an industrial or commercial activity): <ul style="list-style-type: none"> <li>self-employment income is subject to a withholding tax rate of 6.5% on the amount of the service provided when the income is paid by entities with an organised or simplified accounting model;</li> </ul> </li> </ul> </li> </ul>

## Angola

sector	legislation	effective date/status	key points and impact
Tax	Law No. 28/20 (Amendment and Derogation from the Personal Income Tax Code) of 22 July 2020 ... <i>Continued</i>	Effective from 21 August 2020.	<ul style="list-style-type: none"> <li>• a rate of 25% (previously 15%) applies to income paid by other persons, the taxable amount being dependent on the type of taxpayer; and</li> <li>• for the assessment of the taxable income, the provisions of the Industrial Tax Code may apply to taxpayers with organised accounts, allowing them to deduct 30% of the costs if they have simplified accounts or record books. They are not allowed to deduct any costs in all other cases;</li> <li>• provides that income earned by non-resident service providers is subject to a 15% final tax withholding;</li> <li>• extends the list of activities that are taxed; and</li> <li>• amends the deadlines for submitting tax returns and payments from the last day of the month to the last working day of the month.</li> </ul>



## Cabo Verde

sector	legislation	effective date/status	key points and impact
Banking / Finance	Law No. 93/IX/2020 (Credit Registration Centre) of 7 July 2020	Effective from 6 August 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• repeal of Decree-Law 36/95 17 July;</li> <li>• establishes the rules and principles of the centralization service and dissemination of credit registration information, called Credit Registration Centre (“<b>CRC</b>”), provided by the Bank of Cabo Verde; and</li> <li>• lists the following entities participating in the CRC: <ul style="list-style-type: none"> <li>• banks;</li> <li>• microfinance institutions;</li> <li>• other credit institutions supervised by the central bank, including branches of credit institutions established abroad and active in Cabo Verde;</li> <li>• payment and electronic money institutions; and</li> <li>• other entities that may be determined by law or by notice of the Bank of Cabo Verde.</li> </ul> </li> </ul>
Fishing / Maritime resources	Resolution No. 93/2020 (Annual Executive Plan for Fisheries Resource Management for 2020) of 9 July 2020	Effective from 10 July 2020 – 31 December 2020.	<p>The Resolution:</p> <ul style="list-style-type: none"> <li>• approves the Annual Executive Plan for Fisheries Resource Management for 2020 (the “<b>Plan</b>”), under the general regime for the management and planning of fishing activities in national maritime waters and on the high seas approved by Legislative Decree No. 2/2020 of 19 March 2020;</li> <li>• provides that the Plan: <ul style="list-style-type: none"> <li>• is mandatory and the measures set out therein are applicable to all fishing agents and operators;</li> <li>• regulates the management of the different fisheries, prohibited practices, the implementation of the fisheries resource management plan, the fisheries licensing programme; and</li> <li>• regulates monitoring, reviews and evaluation of fisheries.</li> </ul> </li> </ul>



## Cabo Verde

sector	legislation	effective date/status	key points and impact
Fishing / Maritime resources	Resolution No. 94/2020 (Fisheries Resource Management Plan 2020-2024) of 9 July 2020	Effective from 10 July 2020 – 31 December 2024.	<p>The Resolution:</p> <ul style="list-style-type: none"> <li>• approves the Fisheries Resource Management Plan 2020-2024 (the “Plan”), under the general regime for the management and planning of fishing activities in national maritime waters and on the high seas approved by Legislative Decree No. 2/2020 of 19 March 2020;</li> <li>• provides that the Plan regulates: <ul style="list-style-type: none"> <li>• access to fisheries;</li> <li>• the legal fisheries framework;</li> <li>• fisheries management and implementation mechanisms;</li> <li>• monitoring and evaluation of the Plan;</li> <li>• proposals for management measures and indicators; and</li> <li>• contingency measures.</li> </ul> </li> </ul>
Maritime	Law No. 94/IX/2020 of 13 July 2020	Effective from 14 July 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• establishes the Special Maritime Economic Zone in São Vicente (“ZEEMSV”), as a legal person governed by public law with administrative, financial, organisational and regulatory autonomy; and</li> <li>• establishes the special legal regime of ZEEMSV’s organisation, functioning, administration, economic and financial management, investment regime, and its relations with the municipality of São Vicente.</li> </ul>

## Cabo Verde

sector	legislation	effective date/status	key points and impact
Banking / Finance	Law No. 95/IX/2020 (Early Repayment in Credit Operations) of 13 July 2020	Effective from 11 October 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>derogates from the Housing Credit Scheme approved by Decree-Law No. 37/2010 of 27 September 2010; and</li> <li>sets out the rules and procedures for early repayment in credit operations carried out by credit institutions, with a view to promoting free and healthy competition in the banking sector by removing barriers that tend to hinder the free mobility of customers between banks.</li> </ul>
Maritime	Joint Ordinance No. 27/2020 of 14 July 2020	Effective from 15 July 2020.	The Joint Ordinance sets licence fees for the inter-island passenger, general cargo or mixed cargo maritime transport industry under Decree-Law No. 41/2019 of 24 September 2019, which regulates the access to and the exercise of the inter-island maritime transport industry for passengers, general cargo and mixed cargo.
Maritime	Ordinance No. 28/2020 of 14 July 2020	Effective from 15 July 2020.	The Ordinance regulates for the registration of shipowners, the licensing of inter-island maritime transport on passenger ships, general cargo and mixed cargo, as well as the initial and renewal license models, under Decree-Law No. 41/2019 of 24 September 2019, which regulates access to and the exercise of the inter-island maritime transport industry for passengers, general cargo and mixed cargo.
Banking / Finance	Law No. 96/IX/2020 (Regime of Consumer Credit Contracts of the Financial System) of 17 July 2020	Effective from 15 October 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>repeals Notice No. 3/2013 of 4 July 2013 which was re-published in the Second Series of The Official Bulletin No. 41 of 2 August 2013;</li> <li>applies to credit institutions;</li> <li>does not apply to microcredit operations, which are the subject of special legislation;</li> </ul>



## Cabo Verde

sector	legislation	effective date/status	key points and impact
Banking / Finance	Law No. 96/IX/2020 (Regime of Consumer Credit Contracts of the Financial System) of 17 July 2020 ... <i>Continued</i>	Effective from 15 October 2020.	<ul style="list-style-type: none"> <li>• establishes the regime applicable to credit agreements for consumers of the financial system; and</li> <li>• regulates:               <ul style="list-style-type: none"> <li>• information and practices prior to the conclusion of credit agreements;</li> <li>• information and rights relating to credit agreements;</li> <li>• the annual rate of overall effective charges; and</li> <li>• the sanctioning regime.</li> </ul> </li> </ul>

## Côte d'Ivoire

sector	legislation	effective date/status	key points and impact
Tax	Law on Solid Waste Management	Adopted on 23 July 2020 by the Economic and Financial Affairs Commission (“CAEF”) of the Senate.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• ratifies Ordinance No. 2019-1087 of 18 December 2019, which amends the procedures for determining the distribution of proceeds of the property tax (“IPF”) between local authorities and the bodies responsible for waste management;</li> <li>• provides for:             <ul style="list-style-type: none"> <li>• the levying of a tax on property assets and property income; a tax on roads, hygiene and sanitation;</li> <li>• a tax on health and environmental protection;</li> <li>• a special tax on certain plastic products; and</li> <li>• a remunerative tax for the removal of household waste.</li> </ul> </li> </ul>

## Equatorial Guinea

sector	legislation	effective date/status	key points and impact
Tax	Law No. 1/2020	Passed by Parliament on 7 July 2020.	<p>The Law:</p> <ul style="list-style-type: none"> <li>• provides for tax incentive-related measures applicable to all taxpayers, resident and non-resident individuals and companies with tax debts;</li> <li>• applies to: <ul style="list-style-type: none"> <li>• tax debts applicable from 2015 to 2019 (both years included); and</li> <li>• corporate income tax, value-added tax and personal income tax, as well as rustic and urban property's registration fees;</li> </ul> </li> <li>• allows debtors falling under the scope of this Law to file a special tax statement (the "STS"), having the nature of a taxpayer's voluntary assessment and which form, deadline and filing location will be approved by the General Directorate of Tax and Contributions, in order to access the incentives; and</li> <li>• requires, further to the STS filing, the debtor and tax authorities to enter into an agreement covering the tax incentives applicable under this Law.</li> </ul>

## Ghana

sector	legislation	effective date/status	key points and impact
Customs / Automotive	Customs (Amendment) Act, 2020 (Act 1014)	Commencement to be specified by the Minister of Finance in consultation with the Minister of Trade in a legislative instrument.	<p>The Act:</p> <ul style="list-style-type: none"> <li>• amends the Customs Act, 2015 (Act 891);</li> <li>• provides incentives for automotive manufacturers and assemblers registered under the Ghana Automotive Manufacturing Development Program (“<b>GAMDP</b>”) and for related matters;</li> <li>• grants a rebate of the import duty on fully built units imported from the original manufacturer; and</li> <li>• prohibits the importation of the following classes of vehicles into Ghana: <ul style="list-style-type: none"> <li>• right-hand steering motor vehicles without the approval of the Minister of Transport;</li> <li>• salvaged motor vehicles. The ban on the importation of salvaged vehicles into Ghana comes into effect on 1 November 2020; and</li> <li>• motor vehicles older than 10 years where the vehicles are principally designed for transport other than those under Harmonized Schedule (“<b>HS</b>”) heading 87.02 including station wagons and racing cars with HS heading 87.03.</li> </ul> </li> </ul>

## Kenya

sector	legislation	effective date/status	key points and impact
Tax	Avoidance of Double Taxation with Respect to Taxes on Income, 2020, Legal Notice No. 114 of 2020	Published in the Kenya Gazette Supplement No. 106, Legislative Supplement No. 67 of 30 June 2020.	The Legal Notice provides for the Agreement between the Government of the Republic of Kenya and the Government of the Republic of Mauritius for the Avoidance of Double Taxation with Respect to Taxes on Income.
Land	Land Registration (Electronic Transactions) Regulations, 2020, Legal Notice No. 130 of 2020	Published in the Kenya Gazette Supplement No. 128, Legislative Supplement No. 81 of 14 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• are aimed at enabling land registration and administration processes to be undertaken electronically;</li> <li>• apply to the National Land Information System (the “<b>System</b>”) in the Nairobi Land Registry; and</li> <li>• provide for: <ul style="list-style-type: none"> <li>• the maintenance by the Chief Land Registrar of an electronic land registry, which shall be part of the System;</li> <li>• registration as a user of the System, as well as user obligations;</li> <li>• the pre-registration and registration process; and</li> <li>• the terms and conditions of use of the System.</li> </ul> </li> </ul>
Land	Land (Amendment) Regulations, 2020, Legal Notice No. 131 of 2020	Published in the Kenya Gazette Supplement No. 128, Legislative Supplement No. 81 of 14 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• are aimed at enabling land registration and administration processes to be undertaken electronically; and</li> <li>• amend the Land Regulations, 2017, Legal Notice No. 280 of 2017 to <i>inter alia</i> insert new definitions and insert a new Part IVA providing for electronic lodgement of documents.</li> </ul>



## Kenya

sector	legislation	effective date/status	key points and impact
Land	Survey (Electronic Cadastre Transactions) Regulations, 2020, Legal Notice No. 132 of 2020	Published in the Kenya Gazette Supplement No. 128, Legislative Supplement No. 81 of 14 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>• are aimed at enabling land registration and administration processes to be undertaken electronically;</li> <li>• require the Director of Surveys to maintain an electronic cadastre which shall be a module of the National Land Information System (the “System”);</li> <li>• set out powers of the Director of Surveys; and</li> <li>• provides, among others, for: <ul style="list-style-type: none"> <li>• registration as a user of the System;</li> <li>• access to the electronic cadastre by a surveyor, as well as the obligations of a surveyor; and</li> <li>• access to information in the electronic cadastre by a user.</li> </ul> </li> </ul>
Land	Survey (Amendment) Regulations, 2020, Legal Notice No. 133 of 2020	Published in the Kenya Gazette Supplement No. 128, Legislative Supplement No. 81 of 14 July 2020.	<p>The Regulations amend the Survey Regulations, 1994 to:</p> <ul style="list-style-type: none"> <li>• amend regulation 6 of the Survey Regulations, 1994 to provide for the register of all surveyors registered under the Survey Act which shall be “maintained in an electronic format”, rather than “deposited for safe keeping in the Survey Office”; and</li> <li>• delete and substitute regulation 25 the Survey Regulations, 1994 with a new regulation providing for the maintenance of measuring instruments.</li> </ul>
Public procurement	Gazette Notice No. 4957: Public Procurement and Asset Disposal Regulations, 2020, Legal Notice No. 53 of 2020	Published in the Kenya Gazette Vol CXXII -No. 142 of 24 July 2020.	The Gazette Notice provides that the Public Procurement and Asset Disposal Regulations, 2020 came into operation on 2 July 2020 following approval by Parliament under section 180 of the Public Procurement and Asset Disposal Act No.33 of 2015.

## Malawi

sector	legislation	effective date/status	key points and impact
Trade	Control of Goods Act, 2018 [Commencement of Act]	Effective from 10 July 2020.  The Ministry of Trade issued a Press Release dated 17 July 2020 announcing that the Act came into operation on 10 July 2020 following its publication in the Government Gazette of 16 July 2020.	The Act: <ul style="list-style-type: none"> <li>regulates the importation and exportation of goods into and from Malawi by restricting, banning or allowing the import / export under licence [see below details of the accompanying Regulations and Press Statement on the Act and Regulations];</li> <li>requires a trader to obtain a licence from the Ministry of Trade in order to import or export any goods covered under the Act; and</li> <li>for agricultural products, requires a trader to obtain a letter of authority from the Ministry of Agriculture before applying for a licence from the Ministry of Trade.</li> </ul>
Trade	Control of Goods (Public Interest Thresholds) Regulations, 2020, Government Notice No. 32	Effective from 24 July 2020.  Published in the Malawi Gazette Supplement of 24 July 2020.	The Regulations: <ul style="list-style-type: none"> <li>accompany the Control of Goods Act [see above details of the Act and below Press Statement on the Act and Regulations]; and</li> <li>provide that the Minister shall consult relevant authorities including applicable ministries, departments, agencies or interested parties to give these parties an opportunity to present evidence on the relevant thresholds to be considered in making orders regulating imports or exports on public interest grounds, and shall prescribe the agreed thresholds by an order published in the Gazette.</li> </ul>
Trade	Control of Goods (Import and Export Licence) Regulations, 2020, Government Notice No. 33	Effective from 24 July 2020.  Published in the Malawi Gazette Supplement of 24 July 2020.	The Regulations: <ul style="list-style-type: none"> <li>apply to the application, issuance and revocation of export and import licences;</li> <li>accompany the Control of Goods Act [see above details of the Act and below Press Statement on the Act and Regulations]; and</li> <li>list goods that require an import or export licence prior to importation or exportation.</li> </ul>

## Malawi

sector	legislation	effective date/status	key points and impact
Trade	Control of Goods (Import and Export Licence) Regulations, 2020, Government Notice No. 33 ... <i>Continued</i>	Effective from 24 July 2020.  Published in the Malawi Gazette Supplement of 24 July 2020.	<p><b>Press Statement on Key Aspects of the Control Of Goods Act and its Regulations, issued by the Ministry of Trade on 29 July 2020</b> provides that:</p> <ul style="list-style-type: none"> <li>• in order to allow smooth transition from the old Act to the new Act and in order to operationalise the new Control of Goods Act, and the accompanying Regulations, all previous licences issued by the Ministry of Trade under this Act are revoked;</li> <li>• traders are requested to apply for fresh import or export licences through the Ministry of Trade before Friday, 7 August 2020; and</li> <li>• an applicant for an import licence shall be required to pay a non-refundable application fee of MWK5 000 and a licence fee of MWK20 000. A licence issued under the new Regulations shall be valid for one year.</li> </ul>

## Mauritius

sector	legislation	effective date/status	key points and impact
Banking / Finance	Anti-Money Laundering and Combatting the Financing of Terrorism (Miscellaneous Provisions) Act No. 5 of 2020	Published in the Legal Supplement to the Government Gazette of Mauritius No. 85 of 9 July 2020.	<p>The Act amends various enactments with a view to reinforcing the existing legal provisions to further combat money laundering and the financing of terrorism.</p> <p>Please refer to the <a href="#">ENSAfrica ENSight</a> for further detail.</p>

## Namibia

sector	legislation	effective date/status	key points and impact
Banking / Finance	Commencement of Bank of Namibia Act, 2020, Government Notice No. 135	Published in the Namibia Government Gazette No. 7241 of 15 June 2020.	The Government Notice determines that the Bank of Namibia Act, 2020 (Act No. 1 of 2020) commences on 15 June 2020, being the date of publication of this Notice.
Environmental	Prohibition of Import into Namibia of Ozone Depleting Substances: Import and Export Control Act, 1994, Government Notice No. 148	Effective from 1 January 2021.  Published in the Namibia Government Gazette No. 7265 of 7 July 2020.	The Government Notice: <ul style="list-style-type: none"> <li>• withdraws Government Gazette No. 4636 of 31 December 2010 with effect from 31 December 2020; and</li> <li>• prohibits, except under the authority of and in accordance with the conditions contained in a permit issued by the Ministry of Industrialisation and Trade, the import into Namibia of substances controlled under the Montreal Protocol on Substances that Deplete the Ozone Layer as set out in the Schedule to the Government Notice.</li> </ul>
Gaming and entertainment	Gaming and Entertainment Control Amendment Act No. 5 of 2020, Government Notice No. 150	Published in the Namibia Government Gazette No. 7269 of 14 July 2020.	The Act: <ul style="list-style-type: none"> <li>• amends the Gaming and Entertainment Control Act, 2018 to: <ul style="list-style-type: none"> <li>• substitute certain definitions;</li> <li>• amplify the function of the Gambling Board (the “<b>Board</b>”) in relation to responsible gambling awareness programmes;</li> <li>• clarify the source of funding for remuneration or allowances payable to Board members and staff members of the Board;</li> <li>• empower the Minister responsible for gambling to prescribe additional licences that may be issued under this Act; and</li> <li>• provide for the continuation of the gambling business of a licence holder by an executor, trustee, liquidator or curator upon death, insolvency or incapacity of the licence holder.</li> </ul> </li> </ul>



## Namibia

sector	legislation	effective date/status	key points and impact
Telecommunications	Communications Amendment Act No. 6 of 2020, Government Notice No. 155	Published in the Namibia Government Gazette No. 7274 of 15 July 2020.	<p>The Act:</p> <ul style="list-style-type: none"> <li>amends the Communications Act No. 8 of 2009 to: <ul style="list-style-type: none"> <li>define certain words;</li> <li>circumscribe the power to impose a regulatory levy in order to cover the regulatory costs of the Communications Regulatory Authority of Namibia;</li> <li>provide requirements and guidelines regarding the determination and imposition of the regulatory levy;</li> <li>further regulate the imposition of a universal service levy; and</li> <li>further regulate the duty of telecommunications service providers to provide a confidential service.</li> </ul> </li> </ul>
Labour / Employment	Tariff Fees under the Employees' Compensation Act No. 30 of 1941, General Notices No. 290 - 295	Published in the Namibia Government Gazette No. 7277 of 17 July 2020.	<p>The General Notices provide for tariff fees for:</p> <ul style="list-style-type: none"> <li>physiotherapy services;</li> <li>occupational therapy services;</li> <li>chiropractic services;</li> <li>dental services;</li> <li>private hospitals, same day surgical facilities, mental health institutions, rehabilitation hospitals and hospice facilities; and</li> <li>medical aid.</li> </ul>
Energy	Amendment of Regulations Under Electricity Act: Electricity Act, 2007, Government Notice No. 158	Published in the Namibia Government Gazette No. 7282 of 22 July 2020.	<p>The Government Notice:</p> <ul style="list-style-type: none"> <li>provides that the Regulations made under the Electricity Act, 2007 and published under Government Notice No. 13 of 16 February 2011 are amended by the insertion of regulation 7A, which requires a licensee to pay annual service fees to the Board as set out in the Annexure (on fees) to the Regulations; and</li> <li>provides for substitution of the Annexure.</li> </ul>

## Rwanda

sector	legislation	effective date/status	key points and impact
Public sector	Organic Law No. 001/2020.OL of 08/06/2020 Establishing General Provisions Governing Public Institutions	Effective from the publication in the Official Gazette of the Republic of Rwanda No. 16 of 8 June 2020	<p>The Organic Law:</p> <ul style="list-style-type: none"> <li>• repeals the organic Law No. 001/2016/OL of 20 April 2016 establishing general provisions governing public institutions as amended to date and all prior provisions contrary to it;</li> <li>• establishes general provisions governing public institutions;</li> <li>• provides for the categories of public institutions; and</li> <li>• draws a distinction between public institution and state-owned companies.</li> </ul>
Applies to multiple sectors	Law No. 006/2020 of 07/07/2020 Approving the Ratification of the Revised Treaty Establishing the Economic Community of Central African States (ECCAS), Signed In Libreville, Gabon, on 18 December 2019	Effective from its publication in the Official Gazette of the Republic of Rwanda No. Special of 7 July 2020.	The Law approves the Revised Treaty establishing the Economic Community of Central African States (“ECCAS”), signed in Libreville, Gabon, on 18 December 2019, for ratification.
Applies to multiple sectors	Presidential Order No. 74/01 of 07/07/2020 Ratifying the Revised Treaty Establishing the Economic Community of Central African States, Done At Libreville on 18 December 2019	Effective from its publication in the Official Gazette of the Republic of Rwanda No. Special of 7 July 2020.	<p>The Presidential Order:</p> <ul style="list-style-type: none"> <li>• provides that the Revised Treaty establishing the Economic Community of Central African States (“ECCAS”), signed in Libreville on 18 December 2019, is ratified and becomes fully effective; and</li> <li>• entrusts the Prime Minister and the Minister of Foreign Affairs and International Cooperation with the implementation of this Order.</li> </ul>

## Seychelles

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Companies (Amendment) Act No. 22 of 2020	Effective from 30 June 2020.  Published in the Supplement to Official Gazette of 30 June 2020.	The Act: <ul style="list-style-type: none"> <li>• provides for the reservation of company names;</li> <li>• requires companies to provide more detailed information about their registered office and for the secretary of a company to be ordinarily resident in Seychelles;</li> <li>• empowers the Registrar to strike off the register of companies: <ul style="list-style-type: none"> <li>• any company that fails to file its annual returns; or</li> <li>• any company that makes a request to be struck off the register; and</li> </ul> </li> <li>• makes provision for: <ul style="list-style-type: none"> <li>• a register of companies;</li> <li>• an annual fee for companies; and</li> <li>• the issuance of certificates of good standing and certificates of official search.</li> </ul> </li> </ul>
Corporate / Commercial	Companies (Prescribed Forms) Regulations, 2020, Statutory Instrument No. 78 of 2020	Effective from 30 June 2020.  Published in the Supplement to Official Gazette of 30 June 2020.	The Regulations: <ul style="list-style-type: none"> <li>• set out forms to be used in connection with the Companies Act and Regulations, including the following: <ul style="list-style-type: none"> <li>• Form 1: Reservation of Name for a Company;</li> <li>• Form 2: Return of Particulars of Directors and Secretaries or Notification of any change thereof; and</li> <li>• Form 3: Notice of the Situation of Registered Office or any change thereof.</li> </ul> </li> </ul>
Corporate / Commercial	Companies (Amendment of Seventh Schedule) Order, 2020, Statutory Instrument No. 77 of 2020	Effective from 30 June 2020.  Published in the Supplement to Official Gazette of 30 June 2020.	The Order repeals and substitutes the Seventh Schedule to the Companies Act concerning fees to be paid to the Registrar of Companies [see further amendments to the Schedule below].





## Seychelles

sector	legislation	effective date/status	key points and impact
Tax	Excise Tax (Amendment of Schedule 1) (No. 2) Regulations, 2020, Statutory Instrument No. 80 of 2020	Effective from 1 July 2020.  Published in the Supplement to Official Gazette of 1 July 2020.	The Regulations amend Schedule 1 of Statutory Instrument No. 106 of 2009, as amended by Statutory Instrument No.6 of 2020, by repealing all entries relating to Excise Levy in Column 5 of the Schedule.
Environmental	Environment Protection (Environmental Levies on PET, Plastic and Glass Bottles and Cans) Regulations, Statutory Instrument No. 81 of 2020	Effective from 1 July 2020.  Published in the Supplement to Official Gazette of 1 July 2020.	The Regulations: <ul style="list-style-type: none"> <li>• provide for the description of goods and their applicable levies in the Schedule to the Regulations; and</li> <li>• exempt producers who currently have a scheme approved by the Ministry of Environment, Energy and Climate Change for the collection and recycling of glass bottles which are being used for bottling of alcoholic beverages from payment of the environmental levy on glass bottles under these Regulations.</li> </ul>
Tax	Immovable Property Tax (Amendment of Schedule 1) Regulations, 2020, Statutory Instrument No. 84 of 2020	Effective from 1 July 2020.  Published in the Supplement to Official Gazette of 1 July 2020.	The Regulations: <ul style="list-style-type: none"> <li>• amend Schedule 1 to the Immovable Property Tax Act by setting out forms to be used in connection with the Immovable Property Tax Act and Regulations, including the following: <ul style="list-style-type: none"> <li>• Form B: Non-Seychellois Immovable Property Owner; Application for Registration;</li> <li>• Form C: Certificate of Registration;</li> <li>• Form D: Valuation Form; and</li> <li>• Form E: Complaints and Objections Form.</li> </ul> </li> </ul>

## Seychelles

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Companies (Amendment of Seventh Schedule) Order (No. 2), 2020, Statutory Instrument No. 85 of 2020	Effective from 6 July 2020. Published in the Supplement to Official Gazette of 6 July 2020.	The Order amends the Seventh Schedule to the Companies Act in item 3 ("For registration of a company where the nominal share capital exceeds SCR 25,000 but does not exceed SCR 250,000") by repealing and substituting the words "SCR 2, 00" with the words "SCR 2, 000".

## Tanzania

sector	legislation	effective date/status	key points and impact
Finance	Finance Act No. 8 of 2020	Effective 1 July 2020.  Published in the Gazette of the United Republic of Tanzania No.8. Vol. 101 of 19 June 2020.	The Act: <ul style="list-style-type: none"> <li>• imposes and amends certain taxes, duties, levies and fees; and</li> <li>• amends 18 laws relating to the collection and management of public revenues, including: <ul style="list-style-type: none"> <li>• the Anti-Money Laundering Act, (Cap. 423);</li> <li>• the Companies Act, (Cap. 212);</li> <li>• the Excise (Management and Tariff) Act, (Cap. 147);</li> <li>• the Fair Competition Act, (Cap. 285);</li> <li>• the Income Tax Act, (Cap. 332);</li> <li>• the Land Act, (Cap. 113);</li> <li>• the Mining Act, (Cap.123);</li> <li>• the Tanzania Revenue Authority Act, (Cap. 399);</li> <li>• the Tax Administration Act, (Cap. 438); and</li> <li>• the Value Added Tax Act, (Cap. 148).</li> </ul> </li> </ul>
Telecommunications	Electronic and Postal Communications (Online Content) Regulations, 2020, Government Notice No. 538	Published in the Gazette of the United Republic of Tanzania No.29 Vol. 101 17 July 2020.	The Regulations: <ul style="list-style-type: none"> <li>• revoke the Electronic and Postal Communications (Online Content) Regulations, Government Notice No. 133 of 2018;</li> <li>• apply to online content service providers, internet service providers, application services licensees, online content users and any other related online content;</li> <li>• prohibit a person from providing online content services without obtaining a licence from the Tanzania Communications Regulatory Authority, and impose a fine of not less than TZS5-million or imprisonment for a term of 12 months or both for contravention of this regulation;</li> <li>• define licence categories;</li> </ul>

## Tanzania

sector	legislation	effective date/status	key points and impact
Telecommunications	Electronic and Postal Communications (Online Content) Regulations, 2020, Government Notice No. 538 ... <i>Continued</i>	Published in the Gazette of the United Republic of Tanzania No.29 Vol. 101 17 July 2020.	<ul style="list-style-type: none"> <li>• provide for the application for, issuance and suspension and revocation of a licence;</li> <li>• set out the general obligations of online content service providers;</li> <li>• set requirements for online content users and online content hosts;</li> <li>• prohibit the publication of any prohibited content as set out in the Third Schedule to the Regulations; and</li> <li>• provide for the protection of children, including measures to ensure that they do not register, access or contribute to prohibited content.</li> </ul>

## Zambia

sector	legislation	effective date/status	key points and impact
Transport	National Markets and Bus Stations Development Fund Regulations, 2020, Statutory Instrument No. 64 of 2020	Published in the Zambia Government Gazette of 17 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>establish the National Market and Bus Station Development Fund which shall consist of money appropriated by Parliament, 30% of money received from the markets and bus stations licences, charges, fees and levies for operating in a market and money received from loans, grants and donation; and</li> <li>provides that the purpose of the Fund is to construct, maintain, manage and rehabilitate a market and bus station and undertake other activities related to a market and bus station.</li> </ul>
Tobacco	Tobacco (Auctionable Tobacco Importation) Regulations, 2020, Statutory Instrument No. 65 of 2020	Published in the Zambia Government Gazette of 24 July 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> <li>require a person who intends to import for sale auctionable tobacco that is not grown in Zambia to: <ul style="list-style-type: none"> <li>enter into an agreement for the sale of the tobacco with a holder of an auction floor licence and a licenced buyer who shall purchase the imported auctionable tobacco;</li> <li>obtain a phytosanitary certificate; and</li> <li>ensure that the auctionable tobacco is not treated or reaped from tobacco plants treated with any noxious substances;</li> </ul> </li> <li>require a person to apply for a permit to import auctionable tobacco not grown in Zambia for sale on a licensed auction floor; and</li> <li>set the conditions for granting a permit.</li> </ul>

## Zimbabwe

sector	legislation	effective date/status	key points and impact
Applies to multiple sectors	Freedom of Information Act (No. 1 of 2020) [Chapter 10:33]	Effective from 1 July 2020.	<p>The Act:</p> <ul style="list-style-type: none"> <li>repeals the Access to Information and Protection of Privacy Act [Chapter 10:27]. However, all statutory instruments made under the Access to Information and Protection of Privacy Act [Chapter 10:27] shall remain in force as if they had been made under the appropriate provision of this Act and may be amended, replaced or repealed accordingly;</li> <li>provides for the constitutional rights of expression, and freedom of the media;</li> <li>provides for the right of access to information held by entities in the interest of public accountability or for the exercise or protection of a right;</li> <li>establishes voluntary and mandatory mechanisms or procedures to give effect to the right of access to information; and</li> <li>aims to promote transparency, accountability and effective governance.</li> </ul>
Applies to multiple sectors	International Treaties Act (No. 2 of 2020) [Chapter 3:05]	Effective from 1 July 2020.	<p>The Act:</p> <ul style="list-style-type: none"> <li>provides a uniform procedure for the consideration, approval, ratification and publication of international treaties; and</li> <li>does not apply to the publication or domestication of international treaties in respect of which a different method of publication or domestication is provided for under another Act.</li> </ul>
Transport	Vehicle Registration and Licensing (Amendment) Regulations, 2020 (No. 21), Statutory Instrument No. 166 of 2020	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 10 July 2020.	The Regulations repeal and substitute the Third Schedule to the Vehicle Registration and Licensing Regulations, 1999, published in Statutory Instrument No. 427 of 1999 to provide for vehicle registration and licensing fees, as well as vehicle classifications and tariffs.

## Zimbabwe

sector	legislation	effective date/status	key points and impact
Miscellaneous	Names (Alteration)(Amendment of Schedule) Notice, 2020, Statutory Instrument No. 167 of 2020	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 17 July 2020.	The Notice amends Part VII of the Schedule to the Names (Alteration) Act [Chapter 10:14] by repealing certain names of roads and substitution thereof with new names of roads, squares and buildings, among others, in urban areas.
Finance	Exchange Control (Exclusive Use of Zimbabwe Dollar for Domestic Transactions) (Amendment) Regulations, 2020 (No. 3), Statutory Instrument No. 185 of 2020	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 24 July 2020.	The Regulations amend the Exchange Control (Exclusive Use of Zimbabwe Dollar for Domestic Transactions) Regulations, 2019, published in Statutory Instrument No. 212 of 2019 by the insertion of a section (Dual pricing and displaying, quoting and offering of prices for goods and services), which: <ul style="list-style-type: none"> <li>requires any person who provides goods or services in Zimbabwe to display, quote or offer the price for such goods or services in both the Zimbabwe dollar and foreign currency at the ruling exchange rate; and</li> <li>imposes penalties for a completed but irremediable contravention and a continuing contravention.</li> </ul>

**other instruments**





## Angola

sector	instrument	effective date/status	key points and impact
Banking / Finance	Notice No. 14/20 (Rules for effective implementation of the Law on the Prevention and Combatting of Money Laundering, Financing of Terrorism and Proliferation of Weapons of Mass Destruction) of 22 June 2020	Effective from 22 June 2020. Issued by the National Bank of Angola.	<p>The Notice:</p> <ul style="list-style-type: none"> <li>• repeals Notice No. 21/12 of 25 April 2012, which regulated the obligations laid down in the Anti-Money Laundering and Terrorist Financing Act and Notice No. 22/12 of 25 April 2012, which regulated the Anti-Money Laundering and Terrorist Financing Act, as well as all regulations contrary to the provisions of this Notice;</li> <li>• applies to financial institutions under the supervision of the Bank National of Angola;</li> <li>• sets out the rules for effective implementation of the obligations provided for in Law No. 05/20 of 27 January 2020 on the Prevention and Combating of Money Laundering, Financing of Terrorism and Proliferation of Weapons of Mass Destruction; and</li> <li>• sets out rules, mechanisms and formalities to prevent and fight against money laundering, terrorist financing and the proliferation of weapons of mass destruction.</li> </ul>
Banking / Finance	Notice No. 15/20 (Pricing and Disclosure of Financial Products and Services) of 22 June 2020	Effective from 22 June 2020. Issued by the National Bank of Angola.	<p>The Notice:</p> <ul style="list-style-type: none"> <li>• repeals Notice No. 2/14 of 28 March 2014, which set the previous minimum requirements, as well as all legislation contrary to the provisions of this Notice; and</li> <li>• sets out the minimum information requirements that must be satisfied for the disclosure of general conditions with equity effects on products and services made available to the public by financial institutions.</li> </ul>

## Botswana

sector	instrument	effective date/status	key points and impact
Tax	Public Notice: Validity of Tax Clearance Certificates	Issued by the Botswana Unified Revenue Service (“BURS”).	<p>The Notice:</p> <ul style="list-style-type: none"> <li>extends the validity of all Tax Clearance Certificates (“TCC”) that expired or are due to expire during the period commencing on 1 April 2020 and ending on 31 March 2021;</li> <li>requires taxpayers to continue using the expired TCC for tender purposes or any other purpose;</li> <li>provides that only those applying for the first time and are unable to process TCC online should visit BURS offices; and</li> <li>requests all procuring entities to accept all expired TCC as valid up to 31 March 2021.</li> </ul>
Tax	Spot Announcement: Modules on the Customs Management System	Issued by the Botswana Unified Revenue Service (“BURS”).	<p>The Announcement:</p> <ul style="list-style-type: none"> <li>informs the trading community, clearing agencies, transport and logistics companies that on Monday, 13 July 2020, some modules on the Customs Management System (“CMS”) would be activated for usage. These are Temporary Import/Export Requests, Temporary Deposits or Bond Management, and Refunds Modules; and</li> <li>provides that manuals and videos are available on the CMS-SEW (Single Electronic Window) webpage to guide users.</li> </ul>
Labour / Employment	Public Notice: MELSD 1/14/1 I (194): Botswana Public Holidays	Issued on 1 July 2020 by the Ministry of Employment, Labour Productivity and Skills Development.	<p>The Public Notice:</p> <ul style="list-style-type: none"> <li>provides clarity on paid and unpaid public holidays;</li> <li>lists: <ul style="list-style-type: none"> <li>14 public holidays as provided for by section 2(1) of the Public Holidays Act (Cap 03:07);</li> <li>eight of the 14 public holidays that are paid public holidays; and</li> <li>six of the 14 public holidays that are unpaid public holidays;</li> </ul> </li> </ul>



## Botswana

sector	instrument	effective date/status	key points and impact
Labour / Employment	Public Notice: MELSD 1/14/1 I (194): Botswana Public Holidays ... <i>Continued</i>	Issued on 1 July 2020 by the Ministry of Employment, Labour Productivity and Skills Development.	<ul style="list-style-type: none"> <li>• sets out the effect on wage payments in relation to all public holidays, whether paid or unpaid; and</li> <li>• provides for exceptions applicable to employees in the agriculture sector and domestic workers.</li> </ul>
Telecommunications	Public Notice: BOCRA Reduction in Prices for Internet Data Bundles	Issued on 9 July 2020 by the Botswana Communications Regulatory Authority (“ <b>BOCRA</b> ”).	<p>The Notice:</p> <ul style="list-style-type: none"> <li>• provides for the reduction in prices for data bundles and notes substantial increases in volumes at unchanged prices by Mascom Wireless and Orange Botswana. The price reductions and the volume increases are for various postpaid and prepaid packages of varying validities; and</li> <li>• provides that prices for Botswana Telecommunications Corporation (“<b>BTC</b>”) data bundles remain unchanged.</li> </ul>

## Ghana

sector	instrument	effective date/status	key points and impact
Capital markets	Directive on the Opening, Maintenance and Operation of Trust Accounts by Capital Market Operators: No. SEC/DIR/003/07/2020	Effective from 15 July 2020.	<p>The Directive:</p> <ul style="list-style-type: none"> <li>• is issued by the Securities and Exchange Commission (the “SEC”) pursuant to sections 3, 140, 159, 160 and 209 of the Securities Industry Act, 2016 (Act 929) with respect to the opening, maintenance and operation of trust accounts held by Capital Market Operators;</li> <li>• applies to all Capital Market Operators required to open, maintain and operate Trust Accounts for and on behalf of its clients; and</li> <li>• provides for: <ul style="list-style-type: none"> <li>• the designation and operation of trust accounts;</li> <li>• immunity of trust accounts to bankruptcy and liquidation proceedings or processes of court; and</li> <li>• sanctions for non-compliance.</li> </ul> </li> </ul>

## Kenya

sector	instrument	effective date/status	key points and impact
Tax	Public Notice: Fringe Benefit Tax, Deemed Interest Rate & Low interest Rate	Issued on 15 July by the Kenya Revenue Authority ("KRA").	<p>The Public Notice:</p> <ul style="list-style-type: none"> <li>provides for the following rates and the months in which they are applicable: <ul style="list-style-type: none"> <li>market interest rate for purposes of fringe benefit tax: 7%, applicable for the months of July, August and September 2020;</li> <li>deemed interest rate: 7%, applicable for the months of July, August and September 2020. Withholding tax at the rate of 15% on the deemed interest shall be deducted and paid to the Commissioner by 20th of the month following the month of computation; and</li> <li>low interest benefit: 7%, applicable for the period from July 2020 to December 2020.</li> </ul> </li> </ul>
Tax	Public Notice: Excise Duty on Spirits and Spirituous Beverages	Issued on 17 July by the Kenya Revenue Authority ("KRA").	<p>The Public Notice:</p> <ul style="list-style-type: none"> <li>informs manufacturers and importers of spirits and spirituous beverages of the following changes to the Excise Duty Act, 2015 as amended by the Finance Act, 2020, with effect from 30 June 2020: <ul style="list-style-type: none"> <li>spirituous beverages of alcoholic strength not exceeding 6% shall be charged excise duty at a rate of KES110.62 per litre;</li> <li>spirits of undenatured ethyl alcohol; spirits liqueurs and other spirituous beverages of alcoholic strength exceeding 6% shall be charged excise duty at a rate of KES253 per litre; and</li> <li>beer, cider, perry, mead, opaque beer and mixtures of fermented beverages with non-alcoholic beverages shall be charged excise duty at a rate of KES110.62 per litre; and</li> </ul> </li> </ul>

## Kenya

sector	instrument	effective date/status	key points and impact
Tax	Public Notice: Excise Duty on Spirits and Spirituous Beverages ... <i>Continued</i>	Issued on 17 July by the Kenya Revenue Authority ("KRA").	<ul style="list-style-type: none"><li>requires manufacturers of excisable goods to notify the Commissioner of any alterations or changes made to excisable goods.</li></ul>

## Lesotho

sector	instrument	effective date/status	key points and impact
Tax	News Release: Introduction of Indirect IVCF functionality in ASYCUDA	Issued on 14 July 2020 by the Lesotho Revenue Authority (“LRA”).	<p>The News Release:</p> <ul style="list-style-type: none"> <li>• provides that the LRA has augmented the Import VAT Credit Facility (“IVCF”) to cater for indirect imports from South Africa by value-added tax (“VAT”) vendors. The IVCF:               <ul style="list-style-type: none"> <li>• allows VAT-registered commercial importers who purchase goods on credit for tax invoices in excess of ZAR10 000 from South Africa and make indirect import into Lesotho to have their import VAT payment deferred at the time of importation; and</li> <li>• is available only to VAT-registered commercial importers who would have applied and whose applications have been approved.</li> </ul> </li> </ul>

## Madagascar

sector	instrument	effective date/status	key points and impact
Tax	Treaty with Canada enters into force	The Treaty will generally apply from 1 January 2021.	<p>The Canada - Madagascar Income Tax Treaty (2016) entered into force on 3 June 2020.</p> <p>Please refer to the <a href="#">ENSAfrica Tax ENSight</a> for further detail on this and other tax-related amendments.</p>



## Mauritius

sector	instrument	effective date/status	key points and impact
Competition	Guidance to Business on Proposed COVID19-related Collaboration	Issued on 30 June 2020 by the Competition Commission.	<p>The Competition Commission has announced that it will, on an exceptional and temporary basis, run a Guidance Programme in relation to proposed Coronavirus (COVID-19) related collaborations between enterprises until 11 December 2020.</p> <p>Please refer to the <a href="#">ENSAfrica ENSight</a> for further detail.</p>
Finance	Communiqué: Exemption from the Requirements of Rule 6(c) and (d) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007 - Audited Financial Statements for Reporting Issuers	Issued on 21 July 2020 by the Financial Services Commission (the “ <b>Commission</b> ”).	The Communiqué grants, until further notice, exemption to reporting issuers from the requirement to send a copy of the audited financial statements together with the directors’ report to every member of reporting issuers and every holder of debt securities issued by the reporting issuers (together “ <b>shareholders</b> ”) as required under Rule 6(c) and (d) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007, provided the conditions specified in the Communiqué are met.
Finance	Communiqué: Regulatory Relief on Filing and Reporting Obligations for Licensees with Financial Year Ended 30 June 2020 and Quarterly/Interim Financial Statements Quarter Ending 31 July 2020 to 30 September 2020	Issued on 21 July 2020 by the Financial Services Commission (the “ <b>Commission</b> ”).	The Communiqué inform entities licensed/registered with the Commission, including entities registered as Reporting Issuers (together the “ <b>Licensees</b> ”), that the Commission will not charge administrative penalties in respect of late filing of audited financial statements/annual reports and quarterly/interim financial statements (together the “ <b>financial statements</b> ”), provided that they are filed with the Commission on or before 30 November 2020.

## Namibia

sector	instrument	effective date/status	key points and impact
Tax	Media Release: Notification to Taxpayers and the Public	Issued on 15 June 2020 by the Ministry of Finance.	<p>The Notification:</p> <ul style="list-style-type: none"> <li>• provides that the Ministry of Finance will extend the deadline for submitting the annual Individual Income Tax Returns from 30 June 2020 to 30 September 2020;</li> <li>• urges all employers to submit their monthly detailed Employee Tax (ETX template/excel sheet) returns from March 2019 to February 2020;</li> <li>• urges employers to ensure that PAYE 5 certificates are an exact reflection of their monthly ETX submissions for the tax year;</li> <li>• advises employers to not issue PAYE 5 certificates to employees if they (the employers) did not file their ETX returns online as per the Integrated Tax Administration System (“ITAS”) requirements; and</li> <li>• extends the deadline for the incentive programme for using the online tax system in the form of waving of penalties charged on tax accounts to 30 September 2020. The conditions to qualify for the incentive are set out in the Notification.</li> </ul>

## Nigeria

sector	instrument	effective date/status	key points and impact
Banking / Finance	FPRD/DIR/GEN/CIR/07/056: Circular to all Banks and other Financial Institutions	Issued on 13 July 2020 by the Central Bank of Nigeria (“CBN”).	<p>The Circular:</p> <ul style="list-style-type: none"> <li>provides that the CBN in collaboration with stakeholders has developed the necessary protocols to facilitate a seamless implementation of the Global Standing Instructions (“GSI”) process, including eligible loans granted from 28 August 2019; and</li> <li>provides that the Guidelines for regulating the operations of the GSI are issued for implementation by all banks and other financial institutions with effect from 1 August 2020. The Guidelines are accessible from the CBN website.</li> </ul>
Banking / Finance	FPR/DIR/CIR/GEN/07/058: Circular to all Non-Interest Financial Institutions	Issued on 16 July 2020 by the Central Bank of Nigeria (“CBN”).	<p>The Circular:</p> <ul style="list-style-type: none"> <li>provides that in an effort to increase access to finance by Non-Interest Financial Institutions (“NIFIs”) and promote financial inclusion in the country, the CBN has introduced the following intervention schemes to cater for NIFIs: <ul style="list-style-type: none"> <li>Non-Interest Guidelines for the Accelerated Agricultural Development Scheme (“AADS”);</li> <li>Non-Interest Guidelines for Intervention in the Textile Sector;</li> <li>Guidelines for the Operations of the Agri-Business, Small and Medium Enterprises Investment Scheme (“AGSMEIS”) for NIFIs;</li> <li>Guidelines for Micro, Small and Medium Enterprises Development Fund for (“MSMEDF”) for NIFIs;</li> <li>Non-Interest Guidelines for Non-Oil Export Stimulation Facility (“ESF”);</li> <li>Non-Interest Guidelines for the Anchor Borrowers’ Programme;</li> </ul> </li> </ul>



## Nigeria

sector	instrument	effective date/status	key points and impact
Banking / Finance	FPR/DIR/CIR/GEN/07/058: Circular to all Non-Interest Financial Institutions ... <i>Continued</i>	Issued on 16 July 2020 by the Central Bank of Nigeria ("CBN").	<ul style="list-style-type: none"> <li>• Non-Interest Guidelines for Real Sector Support Facility ("RSSF") through CRR;</li> <li>• Non-Interest Guidelines for Real Sector Support Facility ("RSSF") Revised Guidelines (V3);</li> <li>• Non-Interest Guidelines for the Operations of the Credit Support for the Healthcare Sector;</li> <li>• Modalities for the Implementation of the Creative Industry Financing Initiative (Non-Interest Version); and</li> <li>• Non-Interest Guidelines for the Implementation of the NGN50-billion Targeted Credit Facility ("TCF"); and</li> <li>• provides that the revised guidelines are accessible from the CBN website at <a href="http://www.cbn.gov.ng/circulars.asp">www.cbn.gov.ng/circulars.asp</a>.</li> </ul>
Banking / Finance	BKS/DIR/GEN/CIR/07/017: Circular to all Banks - ISO20022 Swift Updated Timelines for Migration	Issued on 17 July 2020 by the Central Bank of Nigeria ("CBN").	<p>The Circular:</p> <ul style="list-style-type: none"> <li>• states that the Society for Worldwide Interbank Financial Telecommunication ("SWIFT") has set new timelines of November 2022 for the various activities leading to ISO20022 migration as follows: <ul style="list-style-type: none"> <li>• in 2020, building of awareness about the change through the various resources SWIFT makes available and assessing the impacts in collaboration with vendors;</li> <li>• throughout 2020 and 2021, implementation of the defined solution for adopting the change, testing it internally and preparing for further testing on the "real" network; and</li> <li>• throughout 2020 and 2022 testing on the network with and without select correspondents and preparing for go-live;</li> </ul> </li> </ul>

## Nigeria

sector	instrument	effective date/status	key points and impact
Banking / Finance	BKS/DIR/GEN/CIR/07/017: Circular to all Banks - ISO20022 Swift Updated Timelines for Migration ... <i>Continued</i>	Issued on 17 July 2020 by the Central Bank of Nigeria ("CBN").	<ul style="list-style-type: none"> <li>• directs all financial institutions to comply with the timelines; and</li> <li>• directs all financial institutions to activate the process leading to migration to ISO20022 Standard, on or before the deadline of November 2022.</li> </ul>
Tax	Press Release: Clarification on Administration of Stamp Duties in Nigeria	Issued by the Federal Inland Revenue Service ("FIRS").	<p>The Press Release:</p> <ul style="list-style-type: none"> <li>• provides clarification on the administration of stamp duties in Nigeria, including the following: <ul style="list-style-type: none"> <li>• chargeable transactions and rates;</li> <li>• administration of stamp duties;</li> <li>• payment and remittance of stamp duties on receipts;</li> <li>• remittance of stamp duties;</li> <li>• burden of payment;</li> <li>• FIRS adhesive stamp versus postage stamp; and</li> <li>• penalties and interest.</li> </ul> </li> </ul>

## Rwanda

sector	instrument	effective date/status	key points and impact
Insurance	Directive No. 4230/2020-00022 [613] of 15/07/2020 Governing Underwriting of Large Risks	<p>Effective from the 22 July 2020, the date of its signature.</p> <p>Issued by the National Bank of Rwanda.</p>	<p>The Directive:</p> <ul style="list-style-type: none"> <li>• repeals all prior provisions contrary to it;</li> <li>• sets guidance on the underwriting of large risks in order ensure that local insurers exhaust local capacity through co-insurance arrangements, avoid unfair competition, and ensure the growth and development of the insurance market;</li> <li>• applies to insurers licensed in accordance with the law governing organisation of insurance business; and</li> <li>• requires all insurers to revise their strategic underwriting policies within six months from the signature of the Directive to accommodate the requirements of this Directive.</li> </ul>

## Seychelles

sector	instrument	effective date/status	key points and impact
International arbitration	Press Release: UNIS/L/291: Seychelles accedes to Convention on the Recognition and Enforcement of Foreign Arbitral Awards	Published on 4 February 2020 by the United Nations Information Service.	The Press Release announces Seychelles' accession to the Convention on the Recognition and Enforcement of Foreign Arbitral Awards (" <b>New York Convention</b> "). Effected on 3 February 2020, the Seychelles became the 162nd state party to the New York Convention, which entered into force for the Seychelles on 3 May 2020.
Tax	Notice: Registration of Non-Seychellois Immovable Property Owners	Issued on 30 June 2020 by the Seychelles Revenue Commission (" <b>SRC</b> ").	The Notice: <ul style="list-style-type: none"> <li>requires every non-Seychellois who owns immovable property in Seychelles to submit an application to the Registrar General, from 1 July 2020 to 31 October 2020, to be registered in the register of non-Seychellois immovable property owners; and</li> <li>imposes the following fines, applicable to a non-Seychellois who fails to submit an application to the Registrar General in accordance with the Immovable Property Tax Act, 2019: <ul style="list-style-type: none"> <li>SCR50 000 in the case of commercial property, industrial property, multi-purpose buildings or villa; or</li> <li>SCR10 000 in the case of immovable property not specified in the preceding paragraph.</li> </ul> </li> </ul>
Banking / Finance	Anti-Money Laundering, Counter Financing of Terrorism and Countering Proliferation Financing Policy	Approved in July 2020 and effective from February 2020.	The Policy: <ul style="list-style-type: none"> <li>applies to the Board of Directors of the Central Bank of Seychelles (the "<b>Bank</b>"), all divisions, units and staff of the Bank;</li> <li>aims to highlight the obligation of the Bank in respect of anti-money laundering ("<b>AML</b>"), counter financing of terrorism ("<b>CFT</b>") and counter proliferation financing ("<b>CPF</b>") legislations and international standards;</li> <li>establishes the responsibility of the Bank under the AML, CFT and CPF legislations and standards;</li> </ul>

## Seychelles

sector	instrument	effective date/status	key points and impact
Banking / Finance	Anti-Money Laundering, Counter Financing of Terrorism and Countering Proliferation Financing Policy ... <i>Continued</i>	Approved in July 2020 and effective from February 2020.	<ul style="list-style-type: none"> <li>• defines the extent to which the Bank will take to carry out its Counterparty due diligence using the Risk Based Approach;</li> <li>• establishes the standards, approach and processes, in accordance with local and international standards and best practice; and</li> <li>• provides a baseline from which procedures should be developed by divisions on reporting of suspicious and/or unusual transactions and implementing AML, CFT and CPF framework.</li> </ul>



## Uganda

sector	instrument	effective date/status	key points and impact
Tax	Public Notice: to all taxpayers and tax agents	Issued by the Uganda Revenue Authority (“URA”) on 15 July 2020.	<p>The Public Notice:</p> <ul style="list-style-type: none"> <li>• informs taxpayers and tax agents that focus will be directed to the following risks among other measures in the 2020/2021 financial year:               <ul style="list-style-type: none"> <li>• issuance and purchase of fictitious invoices;</li> <li>• misrepresentation of:                   <ul style="list-style-type: none"> <li>• loan portfolios;</li> <li>• overseas entities in domestic transactions; and</li> <li>• employee benefits;</li> </ul> </li> <li>• abuse of the Tax Identification Number (“TIN”);</li> <li>• misclassification and undervaluation of imports;</li> <li>• importers not up-to-date with domestic tax obligations;</li> <li>• inflation of expenses;</li> <li>• perpetual late filers;</li> <li>• suppression of gross profit margin;</li> <li>• under-declaration of rental income;</li> <li>• mismatch between:                   <ul style="list-style-type: none"> <li>• sales and withholding tax obligations;</li> <li>• sales and export value;</li> <li>• sales declared for value-added tax (“VAT”) and income tax purposes; and</li> <li>• payments from third parties (including government) and declared income;</li> </ul> </li> <li>• frequent importers with employment as the only declared source of income;</li> <li>• importers liable for VAT registration and still not registered for VAT; and</li> </ul> </li> </ul>

## Uganda

sector	instrument	effective date/status	key points and impact
Tax	Public Notice: to all taxpayers and tax agents ... <i>Continued</i>	Issued by the Uganda Revenue Authority (“URA”) on 15 July 2020.	<ul style="list-style-type: none"> <li>• persons earning taxable income and not registered for tax; and</li> <li>• encourages taxpayers to review their tax declarations and ensure that the stated risks and any others no longer feature in their declarations.</li> </ul>

**bills**



## Ghana

sector	bill	effective date/status	key points and impact
Land	Land Bill, 2019	Passed by Parliament on 23 July 2020 and awaiting Presidential assent.	<p>The Bill seeks to:</p> <ul style="list-style-type: none"> <li>• revise and consolidate the laws on land with the view to harmonising those laws to ensure sustainable land administration and management, effective land tenure;</li> <li>• introduce electronic conveyancing which enables parties to transfer, create and register interests in land by electronic means; and</li> <li>• formalise the Customary Land Secretariat to provide for a more efficient customary land administration.</li> </ul>

## Kenya

sector	bill	effective date/status	key points and impact
Applies to multiple sectors	Investment Promotion (Amendment) Bill, 2020	Published in the Kenya Gazette Supplement No. 83 (Senate Bills No. 8) of 27 May 2020.	<p>The Bill seeks to:</p> <ul style="list-style-type: none"> <li>• amend the Investment Promotion Act, 2004 to ensure the participation of County Governments in the promotion of trade in the country;</li> <li>• include the participation of county governments in the formulation and implementation of policies and strategies formulated by the Kenya Investment Authority to attract investors, both foreign and local in the counties; and</li> <li>• streamline the management of the Kenya Investment Authority by outlining the specific qualifications for appointment of Board members and their tenure of office, as well as enhance the constitution of the office of the Managing Director.</li> </ul>
Applies to multiple sectors	Public Finance Management (Amendment) (No. 2) Bill, 2020	Published in the Kenya Gazette Supplement No. 115 (National Assembly Bills No. 23) of 9 July 2020.	The Bill proposes to amend the Public Finance Management Act, 2012, in order to provide for guarantees by the Cabinet Secretary for loans advanced to micro, small and medium enterprises.

## Mauritius

sector	bill	effective date/status	key points and impact
Finance	Finance (Miscellaneous Provisions) Bill	Introduced on 7 July 2020. Parliament has not voted yet.	The Bill seeks to provide for the implementation of measures announced in the Budget Speech 2020-2021, including the amendment of several laws.
Property	The Real Estate Agent Authority Bill	Introduced on 21 July 2020. Parliament has not voted yet.	The Bill seeks to provide for the establishment of the Real Estate Agent Authority in order to regulate and control the business activities of real estate agents, including business activities of land promoters and property developers.

## Nigeria

sector	bill	effective date/status	key points and impact
Banking / Finance	Banks and Other Financial Institutions Act (BOFIA) CAP B3 Laws of the Federation of Nigeria 2004 (Amendment) Bill, 2020	The Bill was passed on 22 July 2020 by the Senate.	<p>The Bill, <i>inter alia</i>, seeks to:</p> <ul style="list-style-type: none"> <li>• prohibit the carrying on of banking business without a license;</li> <li>• grant the Central Bank of Nigeria (“CBN”) power to impose and review penalties on infractions to a maximum amount of NGN100-million;</li> <li>• create a special tribunal for the enforcement and recovery of eligible loans;</li> <li>• establish a Banking Sector Resolution Fund to be funded by the CBN, National Deposit Insurance Corporation and banks;</li> <li>• revise single obligor limits for merchant banks to 50% of unimpaired shareholder funds; and</li> <li>• regulate the activities of financial technology companies.</li> </ul>

## Seychelles

sector	bill	effective date/status	key points and impact
Public service	Digitization and Publication of Gazette Bill, 2020 (Bill No. 21 of 2020)	Published in the Supplement to Official Gazette of 1 July 2020.	<p>The Bill seeks to:</p> <ul style="list-style-type: none"> <li>• provide for the digitization and publication of the Gazette;</li> <li>• establish a Gazette website where digital copies of the Gazette will be accessible, free of charge, to any person; and</li> <li>• define the procedures for the publication of Bills, Acts, subsidiary legislation and statutory documents in the Gazette.</li> </ul>

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)