

ENSafrica tax in brief

Below, please find issue 24 of ENSafrica's tax in brief (formerly tax renewals), a snapshot of the latest tax developments in South Africa.

exchange control

- **exchange control circular no. 6/2019**
 - this circular contains amendments to the Currency and Exchanges Manual for Authorised Dealers in foreign exchange with limited authority.
 - find a link to the circular [here](#).

customs and excise

- **rule amendments, published in *Government Gazette 42381***
 - notice R562 – to enhance the administration and compliance in respect of the Health Promotion Levy on Sugary Beverages.
 - [DA 185.4A16](#).
 - [DA 185](#).
 - [DA 185.4B2](#).
 - find a copy of notice R562 [here](#).
- **notice R564 – relating to the implementation of the UCR.**
 - find a copy of notice R564 [here](#).
- **tariff amendment notice R563, published in *Government Gazette 42381***
 - relates to part 7A of schedule no. 1.
 - to amend note 5 to include the reference to grams per 100 millimetres; and
 - to insert note 6 to indicate how sugar content will be calculated.
 - find a copy of the tariff amendment notice [here](#).
- **correction notice R565, published in *Government Gazette 42385***
 - relates to part 1 of schedule no. 1 – as published in *Government Gazette 42338* dated 29 March 2019 – by the substitution of tariff subheading 8471.49.90 to change the wording from “with a screen size exceeding 45cm” to “other”.
 - retrospective effect from 1 April 2019.
 - find a copy of the correction notice [here](#).

international

- **Democratic Republic of Congo | establishing new rates for parafiscal taxes in the mining sector**
 - introduces a new tax on exceptional treatment of exported raw minerals at the rate of USD500/30 tonnes.
 - introduces a new tax on mining cooperative agreements at USD5 000.
 - increases the mining royalty from 0% to:
 - 6% depending on the type of mineral; and
 - 10% for strategic minerals which will be determined by the government.
 - decree issued on 22 February 2019.
- **Democratic Republic of Congo | new payroll tax return**
 - the statement notes that a new payroll tax return model has been issued and must be used as of February 2019.
 - statement issued on 2 February 2019.
- **Uganda | Investment Code Act, 2019 (“ICA”)**
 - the ICA, *inter alia*:
 - repeals the 1991 Investment Code;
 - defines all East African citizens as domestic investors;
 - establishes the Uganda Investment Authority (“UIA”) as a one-stop investment centre and provides for the financing and auditing of the centre;
 - makes it mandatory for foreign investors to register with the UIA;
 - scraps the old investment incentives and notes that the Minister of Finance will prescribe new incentives; and
 - lists criteria for qualification for investment incentives, including a requirement to export 80% of goods produced and the use of 70% of locally sourced raw materials, among others.
 - ICA became effective on 29 March 2019.
- **Zimbabwe | Exchange Control (Amendment) Regulations, 2019**
 - amends the Exchange Control Regulations, 1996.
 - gazetted on 22 February 2019.
 - find a link to the summary [here](#).
- **Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (“MLI”)**
 - Luxembourg deposits its instrument of ratification.
 - find a list of MLI signatories and MLI positions [here](#).
- **the Organisation for Economic Co-operation and Development (“OECD”) invites public comments on draft report on tax morale**
 - public comments due: 10 May 2019
 - find a copy of the previous OECD research on tax morale among individuals [here](#).
 - find a copy of the public consultation document [here](#).
- **Zambia | Sales Tax Bill published**
 - Sales Tax Bill introducing the Sales Tax system in place of the Value-Added Tax system has been presented to parliament for approval.
 - sales tax at the rate of 9% is to be levied on the supply of goods and services in Zambia and 16% on the importation of goods and services.
 - find the ENSafrica newsflash [here](#).

- **Netherlands | introduction of Ultimate Beneficial Owner register**
 - the Dutch Government published the legislative proposal introducing the Ultimate Beneficial Owner register in implementation of Directive (EU) 2018/843 of the European Parliament and the Council of 30 May 2018 amending, *inter alia*, Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing.
 - find a copy of an article by *Buren* [here](#).

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