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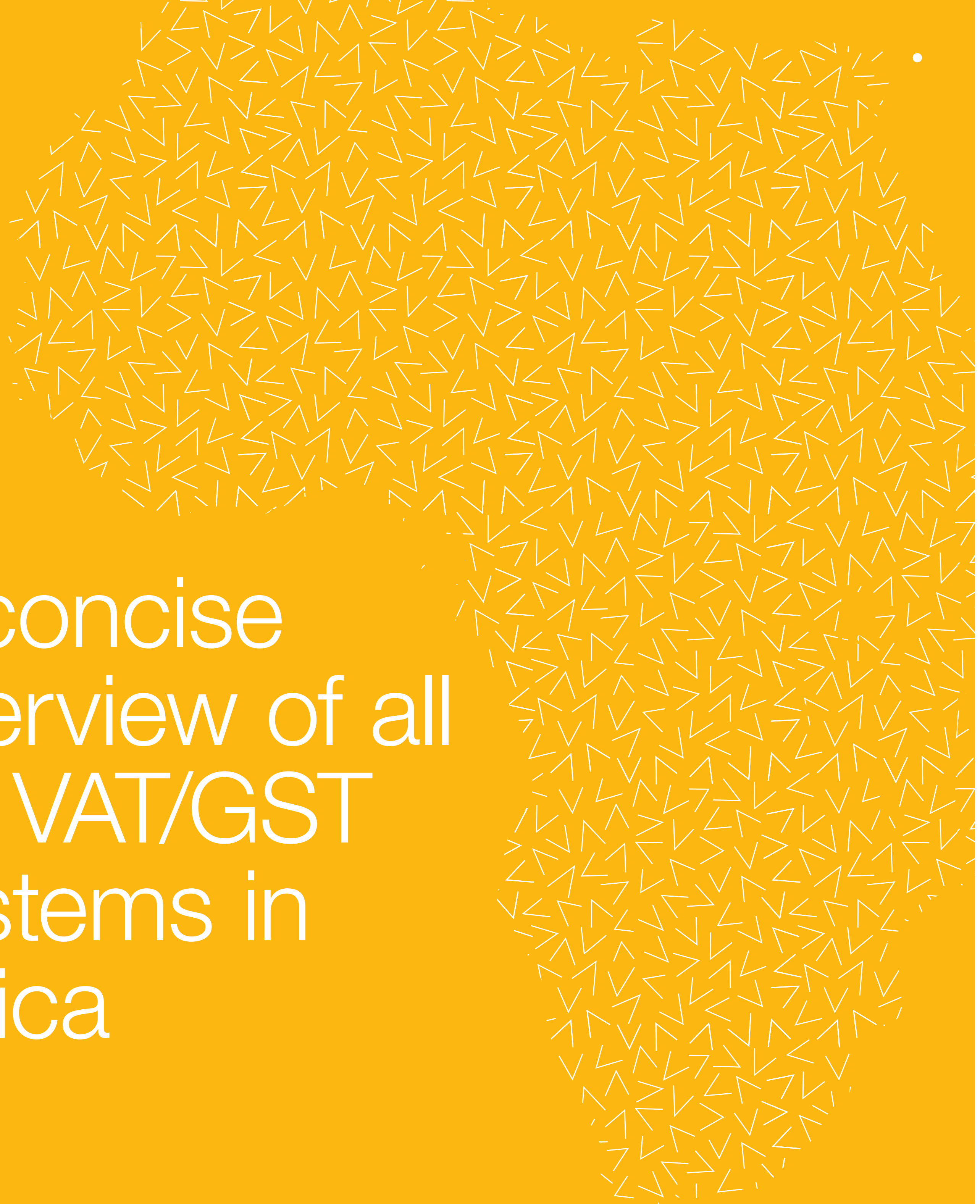


A concise overview of all 54 VAT/GST systems in Africa

Preface

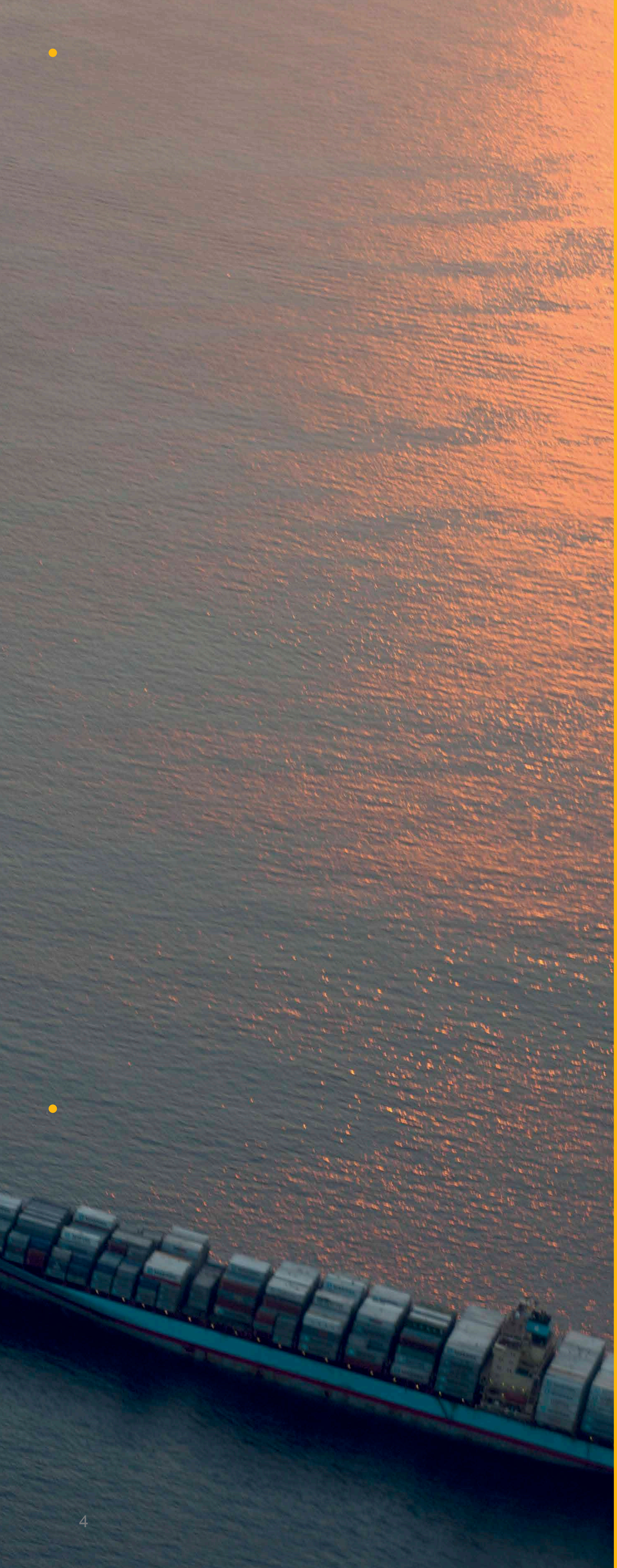
This booklet contains a summary of essential VAT/GST information covering all 54 countries in Africa in alphabetical order! It demonstrates our leadership skills in the region for both our partners and clients.

The tax information is current as at 1 January 2016. Our layout allows users to easily make comparisons between countries but the content of this booklet should not be used as a basis for action without further professional advice.

Although the African continent faces challenges, most economic studies show its future is hopeful due to its demographics and the growing purchasing power of its citizens in most regions. This work contributes to the growing interest in Africa.

We are confident this information is useful to different economic actors like:

- Accountants, Attorneys, Lawyers and Tax Advisors
- Banking and Finance professionals
- Construction and infrastructure companies
- Mining companies
- Real Estate developers and Investors
- Service providers
- Telecom companies
- Trading companies
- Trust administrators and advisors



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Countries Included

	Algeria	Angola	Benin
General	VAT has been applicable since 1 April 1992 and is levied on transactions carried on in Algeria by persons who, either regularly or on a casual basis, purchase goods for resale or carry on construction works, importation transactions or service activities (other than those subject to a special tax) of an industrial, commercial, non-commercial or artisanal nature.	There is no value added tax or sales tax as such in Angola. A consumption tax (imposto do consumo) which is a combination of a single-stage sales tax and excise duty is levied on the supply of goods and certain services in Angola by a taxable person and on the importation of goods under the Consumption Tax Regulation. The Interim Plan proposes the introduction of a VAT to enter into force in 2019. If implemented, the VAT will replace the consumption tax.	Value added tax (VAT) was introduced in 1991, replacing the domestic turnover tax and the special depreciation tax. VAT is levied on transactions carried out in Benin by persons who, either regularly or on a casual basis, purchase goods for resale or carry on industrial, commercial, non-commercial, artisanal or professional activities or activities relating to importation.
Registration threshold (minimum annual turnover)	DZD 100,000	Not applicable	Not applicable
Taxable events	Supply of goods and services	Production and supply of goods, provision of listed services and imports.	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	19%	10%	18%
VAT/GST (reduced rate)	9%	2% / 5%	0%
VAT/GST (increased rate)	No	20% / 60%	No
Exempt supplies	Yes The law provides for a number of exemptions. For this purpose, a distinction is made between transactions carried on within Algeria and transactions relating to import or export	Exemptions from consumption tax include: - goods produced in Angola and exported by the producer or a qualifying entity; - goods imported by diplomatic and consular offices, subject to reciprocity; - goods produced using a rudimentary handicraft process; - raw materials and equipment for exclusive use in the domestic industry, subject to certification by the relevant ministry; - breeding livestock which, according to the veterinary services' opinion, may contribute to the improvement and development of domestic production; and - goods produced in Angola the import of which is exempt from consumption tax.	Certain transactions are exempt from VAT
Zero-rated supplies	Export transactions are zero rated, including: - sales and processing activities relating to exported goods; and - sales and processing activities relating to goods of Algerian origin supplied to bonded warehouses.	Not applicable	Exports of goods
Input VAT allowed	Yes (Input VAT may not be deducted for expenses paid in cash, which exceed DZD 100,000)	No	Input VAT on all taxable transactions is deducted from output VAT, with a few exceptions.
Special VAT regimes	Yes, mining companies	The law provides a special consumption tax regime on services rendered to oil and gas companies. According to this exemption regime, certain services, such as private security, canteen, dormitory, real estate, vehicle rental and consultancy services are exempt from consumption tax when the acquirer of the services is an oil investment company and if certain conditions are complied with.	Although exempt from VAT, small enterprises must register with the tax authorities and are liable for a single "business tax" at a rate of 6% on the rental value of their premises.
VAT grouping/consolidation	Yes	No	No
Non-residents	Companies with no place of business in Algeria but which engage in taxable transactions in the country are subject to VAT in the same manner as residents.	In the case of services rendered by non-residents, a reverse charge mechanism applies. The responsibility to assess and pay the tax due lies with the resident companies acquiring the services.	Companies that are not resident or established in Benin will be subject to VAT when making taxable supplies in Benin in the same way as residents.
VAT filing	Monthly VAT returns and payments are due by the 20th of the following month.	The monthly return and payment of Consumption Tax is due by the last business day of the following month.	Monthly VAT returns must be submitted, along with payment due, by the 10th of the following month.

	Botswana
General	The value added tax (VAT) applies to the supply of goods and services by taxable persons in Botswana and on the import of goods and services into the country.
Registration threshold (minimum annual turnover)	BWP 1,000,000
Taxable events	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	12%
VAT/GST (reduced rate)	0%
VAT/GST (increased rate)	No
Exempt supplies	Yes
Zero-rated supplies	Yes, exempt supplies in respect of which input tax may be deducted
Input VAT allowed	Yes, if valid VAT invoices are available.
Special VAT regimes	An annual tax is levied under the Mineral Rights Tax Act 1972, as amended, on all holders of mineral rights in Botswana. A tax of BWP 2.25 is levied on each head of cattle exported from Botswana. The tax is payable by the exporter. A duty is levied on all calf skins, hides or other skins exported from Botswana. The duty is payable by the exporter. The rates range from BWP 0.25 to BWP 0.50 per pound.
VAT grouping/consolidation	No
Non-residents	Unless a non-resident company has a fixed business presence in Botswana, from which it carries on a taxable activity, there is no requirement for it to register for VAT purposes.
VAT filing	Monthly or Bimonthly VAT returns must be submitted, along with payment due, by the 25th day after the end of the period.

Burkina Faso
Value added tax (VAT) was introduced into Burkina Faso by Law 4-92 of 3 December 1992. This tax replaces the turnover tax. VAT is levied on transactions carried out in Burkina Faso by persons who, either regularly or on a casual basis, purchase goods for resale or carry on industrial, commercial, non-commercial, artisanal or professional activities or activities relating to importation.
No
Supply of goods and services Imports of goods and services
18%
0%
No
Yes
Yes, exports
Yes
Pursuant to article 249-6 of the Registration and Stamp Duty Code as amended by Finance Law 2012, transfers of mining licences and ancillary transactions, as defined under the law, are subject to a fixed duty of F.CFA 4,000.
No
Non-resident companies which make taxable supplies in Burkina Faso are subject to VAT in Burkina Faso in the same manner as resident companies, irrespective of whether they have an establishment in Burkina Faso. All non-residents must appoint a tax representative domiciled in Burkina Faso who is responsible for the non-resident taxpayerÕs compliance for VAT purposes.
VAT returns and payments are due monthly by the 20th of the following month.

	Burundi	Cameroon	Cape Verde
General	A value added tax (VAT) was introduced by Law 1/02 of 17 February 2009, which is payable by any resident or non-resident individual or corporate entity carrying out transactions or rendering services in Burundi. However, Law 1/12 of 29 July 2013 has amended several provisions of the VAT Law in order to comply with the UEMOA directive. VAT is levied on the supply of goods and services and is based on the value added to a product by each producer, distributor or service provider.	The Finance Law for 1999, which entered into force on 1 January 1999, introduced value added tax (taxe sur la valeur ajoutée, VAT) in Cameroon. VAT is levied on transactions carried out for consideration in Cameroon, either regularly or on a casual basis, relating to production, provision of services, imports, distribution, extraction activities, agriculture, the agro-industry, forestry, artisan activities and professional services.	Value added tax (VAT)(imposto sobre o valor acrescentado, IVA) is levied on the supply of goods and services in Cape Verde and on the importation of goods, under Law 21/VI/2003 (VAT regulations) of 24 April 2003, which came into force on 1 January 2004. From a technical perspective, Cape Verdean VAT broadly follows the European template, in particular that of Portugal, which can easily be explained by the country's economic and cultural ties.
Registration threshold (minimum annual turnover)	BIF100 million of annual turnover. Voluntary registration is possible for taxpayers with turnover under the threshold.	F.CFA 50 million	No
Taxable events	Supply of goods and services, importation and deliveries to oneself	Supply of goods and services, imports and transfer of fixed assets	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	18%	19.25%	15%
VAT/GST (reduced rate)	10%	0%	No
VAT/GST (increased rate)	No	No	No
Exempt supplies	Yes	Yes	The exemption without credit applies to non-taxable transactions. The taxable company does not charge output tax on its supplies, but cannot recover input tax previously paid on purchased goods, services and imports.
Zero-rated supplies	A zero rate applies to exports and assimilated transactions and to the provision of international transport services (excluding ancillary services).	A zero rate applies to the exportation of taxable goods and to transactions carried out in free zones	Exemption with credit for input tax applies to zero-rated transactions.
Input VAT allowed	Yes	Yes	Yes
Special VAT regimes	Under the amending VAT Law of 19 July 2013, a special regime is provided for: - taxpayers subject to VAT who receive indemnities under an insurance contract for activities or goods which are usually subject to VAT. In this case VAT must be paid on the indemnities received; and - VAT due on oil products levied under special regulations is not deductible.	No	A reverse charge mechanism is applicable to construction services. Invoices issued for construction services for which the reverse charge rule is applicable must contain the wording "IVA – autoliquidação".
VAT grouping/consolidation	No	No	No
Non-residents	Corporate entities established or domiciled outside Burundi but carrying on business activities which are subject to VAT in Burundi, are taxable in the same way as residents. All non-resident companies must appoint a representative domiciled in Burundi to represent them in dealings with the tax authorities. Such a representative will be subject to the same obligations as taxpayers carrying on their business activities in Burundi, and will be responsible for the payment of the VAT due. There is no separate VAT refund scheme for non-residents in Burundi.	In general, non-residents carrying out taxable transactions in Cameroon will be liable to taxation in the same way as residents. A non-resident taxpayer must appoint an accredited solvent representative, resident in Cameroon, who will be jointly responsible for payment of the VAT due. If no fiscal representative is appointed, a reverse charge mechanism is applicable according to article 130 of the GTC. Consequently, the local customer would be liable to account for the VAT.	A non-resident company without a permanent establishment but liable to Cape Verdean VAT must appoint an authorized representative in Cape Verde. The representative and the non-resident have joint liability for the non-resident's tax obligations. However, if a non-resident company without a permanent establishment does not appoint a tax representative, the acquirer of the goods or services will be liable for the VAT due. A non-resident company with a permanent establishment in Cape Verde must account for VAT in the same way as a resident company. It must file VAT returns and may recover the amount of input VAT incurred on acquisitions of goods and services and imports of goods or services used in its business or professional activities.
VAT filing	VAT filing and payment must be on a monthly basis by the 15th of the following month.	VAT returns (and any tax payable) are due by the 15th of each month	The deadlines for submitting VAT returns are: - the last business day of the following month when the VAT return is filed on paper at the local tax office; or - the last day of the following month when the VAT return is submitted by electronic means.

	Central African Republic	Chad	Comoros
General	Value Added Tax (taxe sur la valeur ajoutée) applies as of 1 January 2001. VAT is levied on transactions carried out by individuals and companies for consideration in the Central African Republic, either regularly or on a casual basis, relating to production, import, services, distribution, agriculture, the agro-industry, forestry, extraction and artisan activities (articles 246 and 247 of the GTC). VAT applies to operations by taxable persons carrying on economic activity for consideration (article 248 of the GTC, Finance Law 2017).	Value added tax (taxe sur la valeur ajoutée) was introduced by the 2000 Finance Law, adopted on 20 December 1999 to replace the domestic turnover tax (taxe sur le chiffre d'affaires). Value added tax (VAT) has been in effect since 1 January 2000. VAT is a type of turnover tax levied at each stage of the production and distribution process. It is payable on transactions carried out in Chad either on a regular or occasional basis by persons who purchase goods for resale or who carry on activities other than employment or agricultural activities, including the rendering of services.	There is no VAT in the Comoros. However, a consumption tax is levied on all imported goods, without exception, and on production activities and commercial and non-commercial services (article 139 of the GTC). Enterprises with turnover up to KMF 20 million and those transacting in petroleum products, medical services and publishing activities are not subject to consumption tax.
Registration threshold (minimum annual turnover)	F.CFA 30 million (annual turnover)	F.CFA 30 million (supply of goods); F.CFA 20 million (supply of services)	KMF 20 million
Taxable events	Mainly business and professional activities, supply of services, export and import	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	19%	18%	10%
VAT/GST (reduced rate)	5%	0%	0%, 1%, 3%, 5%
VAT/GST (increased rate)	No	No	25%
Exempt supplies	Yes	Yes	Yes
Zero-rated supplies	A zero rate (0%) is applicable to exports and related international transport transactions. The rate of 0% applies only to exports that have been declared at, and verified by, the customs authorities.	A zero rate is applicable for exports and related international transportation.	Specific imports and locally manufactured goods of basic necessities are zero rated
Input VAT allowed	Yes	Yes	No
Special VAT regimes	Activities carried on by legally established NGOs which may enter into competition with other businesses are also subject to VAT.	None	No
VAT grouping/consolidation	No	No	No
Non-residents	In general, non-residents carrying out taxable transactions in the Central African Republic will be liable to taxation in the same way as residents. A non-resident taxpayer must appoint an accredited solvent representative, resident in the Central African Republic, who will be jointly responsible for payment of the VAT due.	In general, non-residents carrying out taxable transactions in Chad are liable to taxation in the same way as residents. A non-resident taxpayer must appoint a solvent representative, resident in Chad, who will be jointly responsible for payment of the VAT due. If no tax representative is appointed, a reverse charge mechanism is applicable, according to which the local customer would be liable to account for VAT.	Corporate entities established or domiciled outside the Comoros and carrying on business activities there are subject to the consumption tax in the Comoros in the same way as residents companies (article 142 of the GTC). All non-resident companies must appoint a fiscal representative domiciled in the Comoros to represent them in dealings with the tax authorities (article L.2 of the GTC).
VAT filing	Monthly or quarterly VAT returns must be submitted, along with payment due, the month after each period.	VAT returns and payments are due monthly by the 10th of the following month for companies with a turnover higher than XAF500 million, and by the 15th of the following month for other taxpayers.	Returns and payments are due monthly by the 15th of the following month

	Congo (DRC)	Congo (Rep.)	Djibouti
General	A value added tax was introduced by Law 10/001 of 20 August 2010, replacing the local turnover taxes then applicable. The VAT law applies with effect from 1 January 2012. VAT is levied on transactions carried out in DRC by two distinct legal persons which are both established in DRC, or transactions between a foreign company and its branch, subsidiary or agency established in DRC. For VAT purposes, a person temporarily associated with another is considered a distinct person whether it carries out transactions with one of the members of an associated group or with all of them. As a general rule, VAT is levied on economic activity carried on for a consideration by a taxable person. VAT is levied whenever the transaction is carried out in RDC regardless of the residence status of the parties to the transaction.	VAT is levied on business activities carried on in Congo by persons who, either regularly or on a casual basis, purchase goods for resale or carry on industrial, commercial, non-commercial, agricultural, artisan or professional activities or activities in the field of forestry or relating to importation.	VAT was introduced in Djibouti by the Finance Law of 2009. VAT is levied on transactions carried out in Djibouti by individuals and legal entities who independently carry on taxable transactions, such as purchasing goods for resale, industrial, commercial or handicraft making activities, including services.
Registration threshold (minimum annual turnover)	CDF 80 million	No	DJF 80 million
Taxable events	VAT applies to transactions carried out in DRC for a consideration, including the delivery of tangible property to third parties, and the provision of services.	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	16%	18,9%	10%
VAT/GST (reduced rate)	0%	0%, 5%	No
VAT/GST (increased rate)	No	No	No
Exempt supplies	Yes	Yes	Yes
Zero-rated supplies	Exports of goods and similar transactions are zero-rated	Zero rate applies to exports (subject to a specific declaration to customs authorities), international transport operations and local wood sales.	Export and international transport transactions are zero rated.
Input VAT allowed	Yes	Yes	Yes
Special VAT regimes	No	Specific measures apply to oil companies and subcontractors.	No
VAT grouping/consolidation	No	No	No
Non-residents	Non-resident individuals and legal entities which carry out transactions subject to VAT will be subject to tax on those transactions in DRC in the same way as residents. All non-residents must appoint, with appropriate notification to the tax authorities, an accredited representative domiciled in DRC who will be responsible for compliance with VAT regulations. In case of late payment or non-payment, VAT and penalties will become due by the DRC representative of the non-resident taxpayer.	Non-residents carrying out transactions that are subject to VAT in Congo are taxable in the same way as residents (article 8 of the GTC). A non-resident taxpayer must appoint an accredited, solvent representative who is subject to VAT, resident in Congo and who will be jointly responsible for payment of the tax due. The tax due will be paid by the customer on behalf of the non-resident person if that person does not appoint such representative.	Non-resident companies which make taxable supplies in Djibouti are subject to Djibouti VAT under the same rules as resident companies. They must appoint a tax representative in Djibouti who is responsible for the declaration and the payment of VAT on their behalf. If no tax representative is appointed, a reverse charge mechanism is applicable, in which case the local customer must account for the VAT on the received supply (article 181 of the GTC).
VAT filing	VAT returns and payments are due by the 15th day of the following month.	Registered VAT taxpayers are required to file monthly VAT returns within 20 days of the end of the month. The tax due has to be paid within 20 days following the filing of the return	VAT returns and payments are due by the 20th day of the following month.

	Egypt	Equatorial Guinea	Eritrea
General	The Value Added Tax Law (Law 67 of 2016, the VAT Law) was published in the Official Gazette om 7 September 2016 and applies as of 8 September 2016. The VAT Law imposes a VAT as well as a "schedule tax". The schedule tax applies either om its own, i.e. to certain goods and service that are not subject to VAT (part 1 of the schedule tax table), or in addition to VAT (part 2 of the schedule tax table).	The value added tax – VAT (impuesto sobre el valor añadido) is levied according to the provisions of Chapter 3 of Law 04/2004. In general, individuals and legal entities carrying out economic activities of production, supply and import of goods, supply of services and connected activities are subject to VAT. For the purpose of VAT, such activities must be realized in Equatorial Guinea (in case of services, it must be provided in the territory of Equatorial Guinea) by either a resident or non-resident entity.	Value added tax is normally called sales tax, and is levied on the supply of taxable goods and services and upon the importation of taxable goods and services. Sales tax is borne by the consumer of goods, but collected by the service provider on behalf of the tax authorities. Sales tax must be paid on: - goods produced locally; - imported goods; and - services rendered locally. Goods are categorized in schedules.
Registration threshold (minimum annual turnover)	EGP 500,000	No	No
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services	Supply of goods and services
VAT/GST (standard rate)	14%	15%	Ranging between 5% and 12%
VAT/GST (reduced rate)	No	6%	0%
VAT/GST (increased rate)	14% (+1%, 8%, 15% or 30% schedule tax)	Some products are assessed a special duty tax at a rate of 30%.	Goods are categorized in schedules. Thus, goods mentioned in Schedule A carry 3% tax, goods in Schedule B carry 5% tax, and goods in Schedule E carry 12% tax. Services are categorized in Schedules C-1 and C-2 and carry 10% and 5% tax, respectively.
Exempt supplies	Yes	Several exemptions are granted by law	Yes
Zero-rated supplies	Yes	A zero rate applies to exports and similar transactions	Zero-rated supplies are those on which the supplier does not charge any output tax.
Input VAT allowed	Yes (limited to tax due but carry forward applicable)	Yes	No
Special VAT regimes	No	No	No
VAT grouping/consolidation	No	No	No
Non-residents	All non-resident persons without a permanent establishment in Egypt that provide taxable services in Egypt to a non-registered person which does not carry on an activity through a permanent establishment in Egypt, must appoint a representative or an agent in Egypt to be responsible for VAT obligations including registration and paying the VAT and the schedule tax. Where services are provided in Egypt by a non-resident and non-registered person to a resident person who is registered for VAT purposes and where those services are not necessary to the activity of the client or when the services are provided to the government, a reverse charge mechanism will apply. The Executive Regulations clarified that cost allocation to an Egyptian subsidiary regarding a taxable service rendered by its parent company is subject to VAT.	Non-residents subject to VAT must appoint a resident representative to be jointly responsible for the payment of the VAT due and for the fulfilment of VAT obligations (article 280 of Law 04/2004). In case no representative is appointed, a reverse charge mechanism applies whereby VAT due must be paid by the resident client on behalf of the non-resident taxpayer.	The law does not make any difference between residents and non-residents.
VAT filing	The date for filing the VAT return is two months following the end of each month except for the month of April where the tax return is required to be filed by 15th June latest.	Registered VAT vendors are required to file monthly VAT returns within 15 days of the end of the month. The tax due must be paid within 15 days following the filing of the VAT return.	The time of payment depends on whether the taxpayer is a producer, wholesaler, retailer or service provider. It will also depend on whether or not he is an importer. Importers pay at the time of clearing the goods from the customs area, whereas the other category pays within a month from the date of the sales transaction.

	Ethiopia	Gabon
General	Value added tax (VAT) is imposed under Proclamation No. 285/2002 and Council of Ministers Regulations No. 79/2002	VAT is levied on transactions carried out in Gabon by individuals and legal entities (including public bodies) who, either habitually or occasionally, purchase goods for resale or carry on industrial, commercial or artisanal activities, including services as well as transactions relating to imports.
Registration threshold (minimum annual turnover)	ETB 1,000,000	F.CFA 60 million (F.CFA 500 million for forestry)
Taxable events	Supply of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	15%	18%
VAT/GST (reduced rate)	0%	0%, 5%, 10%
VAT/GST (increased rate)	No	No
Exempt supplies	Yes	The law provides for a number of exemptions.
Zero-rated supplies	Taxpayers that supply zero-rated transactions are entitled to a full credit of VAT paid on their transaction and supplies are in addition not subject to VAT.	Zero rate are registered exports and international transport.
Input VAT allowed	Yes	Yes
Special VAT regimes	A recent directive requires all Federal and Regional Government bodies, including municipal administrations and state-owned enterprises, to collect VAT from the payments they make for procurements of goods and services. All government bodies have the obligation to withhold the VAT regardless of whether the supplier of goods or services is registered for VAT or not. For resident suppliers of goods or services to government bodies, VAT should be withheld by the latter if the value of one-time supply exceeds ETB 5,000. For non-resident suppliers of goods or services to government bodies, VAT should be withheld from payments regardless of the value of the supply.	Oil enterprises holding one or more exploration permits are not subject to VAT; however, the distribution of oil products is subject to this tax. Oil subcontractors supplying services to oil companies are also subject to VAT. Under Finance Law 2014, transactions concluded between companies which are members of the Gabonese Petroleum Union (Union Pétrolière Gabonaise, UPEGA) are exempt from the payment of VAT. This exemption also applies to transactions concluded with subcontractors, provided that they are also members of the UPEGA.
VAT grouping/consolidation	No	No
Non-residents	Non-residents who either carry on taxable activities through permanent establishments or supply goods or services through the internet are required to register for VAT. Other non-residents are not required to register for VAT purposes. However, a reverse charge mechanism applies whereby the non-resident supplier does not charge VAT to the resident customer. Instead, the customer accounts for the VAT on the received supply as if the customer were both a supplier and recipient.	Individuals or legal entities who are not resident in Gabon, but who take part in transactions which are subject to VAT, will be subject to tax in Gabon in the same way as residents. All non-residents must register, with the tax authorities, an accredited representative domiciled in Gabon who will be responsible for the taxpayer's compliance with the VAT regulations. This representative should be subject to VAT. In the event of non-registration, VAT and penalties will become due by the Gabonese client of the non-resident taxpayer. Input VAT on services made available in Gabon by a foreign supplier is not deductible (article 224 of the GTC).
VAT filing	VAT is accounted for on a monthly basis. Every registered taxpayer is required to submit a VAT return at the end of each month. The amount of VAT payable to the Tax Authority is the difference between the amount of tax charged on out sales and the amount of tax paid on purchases by the taxpayer.	VAT returns must be filed monthly by the 20th of the following month.

	Gambia	Ghana
General	The Income and Value Added Tax Act 2012 (The Act) repealed the sales tax and introduced a value added tax (VAT) with effect from 1 January 2013.	Value added tax (VAT) is imposed under the VAT Act of 2013. The VAT Act replaces the 1998 VAT law with effect from 1 January 2014.
Registration threshold (minimum annual turnover)	GMD 1million	GHS 200,000 over a 12-month period
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	15%	15%
VAT/GST (reduced rate)	0%	0%, 5%
VAT/GST (increased rate)	No	No
Exempt supplies	Yes	Yes
Zero-rated supplies	Yes	Yes
Input VAT allowed	Yes	Yes
Special VAT regimes	Finance Law 2017 introduced a VAT withholding tax. The tax applies at a rate of 50% of the VAT invoiced by suppliers of goods and services to public enterprises, semi-public companies (sociétés d'économies mixtes), mining companies, oil companies and phone companies. The tax shall be withheld by said undertakings during payment of the invoice values and remitted to the tax administration on a monthly basis.	A special rate of 3% on the value of taxable goods supplied is applicable under a so-called VAT Flat Rate Scheme. The scheme is aimed at registrable small retailers. Under the scheme, a supplier has no entitlement to an input tax deduction. Goods supplied locally to free zones operators are treated as if they are exports, and are zero rated for VAT purposes. This is subject to conditions set by the customs authority and the Free Zones Board.
VAT grouping/consolidation	No	No
Non-residents	A non-resident that has a permanent establishment situated in The Gambia and through which taxable supplies exceeding the registration threshold are made, is required to register for VAT purposes. In determining whether the non-resident has met the threshold for registration, the following supplies are taken into account: - the supply of immovable property by the non-resident if the land to which the property relates is in The Gambia; - the supply of goods by the non-resident, where the goods are delivered or made available in The Gambia; and - the supply of goods is “made in The Gambia” if the supplier installs or assembles the goods in The Gambia. Where the supply of goods takes place outside The Gambia and the goods are brought into The Gambia, either after the supply or as part of the transaction, the importation of the goods will be a taxable import (unless it is exempt) even if the supply is not a taxable supply.	A transaction involving a supply of goods or services in Ghana by a non-resident is considered to be made in Ghana if the transaction is made in the course of a taxable activity carried on in Ghana. VAT is chargeable if the supply is a taxable supply and must be invoiced and paid for by the representative of the non-resident in Ghana. Where the non-resident person provides telecommunication services or electronic commerce to persons for use or enjoyment in Ghana otherwise than through a registered agent, the non-resident is required to register if its taxable supplies exceed the prescribed registration thresholds. The responsibility to pay VAT in respect of imported taxable services is on the receiver of the service. A VAT-registered person who receives a taxable service from outside Ghana must account for the output VAT on the service as if it were made by him in Ghana (i.e. he accounts for the VAT as if he were both a supplier and a recipient). Such a person may accordingly take an input tax credit for VAT on the service received (also known as a reverse charge).
VAT filing	The VAT tax period is a calendar month. A taxable person must lodge a tax return with the Commissioner-General within 15 days from the end of each tax period. The return must show, among other details, the amount of tax payable for the period and the amount of input tax credit claimed.	At the end of each monthly accounting period, a taxable person may deduct from the output tax due for that period the input tax paid on goods and services purchased in Ghana or on goods and services imported and used wholly, exclusively and necessarily in the course of his or her business. The excess of input tax over output tax may be carried forward for 3 months, then it is refunded.

	Guinea
General	Value added tax (VAT) was introduced in Guinea in June 1995 by Law L/95/035/CTRN, which has since been supplemented by Finance Law 1996 defining the territorial scope, exemptions, tax base and rate, and the Decree of 28 December 1999 defining the methods of taxation, deductions, payment and control as well as obligations and disputes in matters relating to VAT. VAT replaced the tax on production, the business tax and the indirect tax on imports.
Registration threshold (minimum annual turnover)	Minimum annual revenue of GNF 500 million in the case of sales or services Minimum investment income of GNF 500 million for start-up companies
Taxable events	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	18%
VAT/GST (reduced rate)	0%
VAT/GST (increased rate)	No
Exempt supplies	The law provides for a number of exemptions.
Zero-rated supplies	A zero rate is applicable for exports and international carriage.
Input VAT allowed	Yes
Special VAT regimes	Finance Law 2017 introduced a VAT withholding tax. The tax applies at a rate of 50% of the VAT invoiced by suppliers of goods and services to public enterprises, semi-public companies (sociétés d'économies mixtes), mining companies, oil companies and phone companies. The tax shall be withheld by said undertakings during payment of the invoice values and remitted to the tax administration on a monthly basis.
VAT grouping/consolidation	No
Non-residents	Non-resident companies who make taxable supplies in Guinea are subject to Guinean VAT under the same rules as resident companies. Non-resident companies must appoint a fiscal representative in Guinea who is liable for the declaration and the payment of VAT on behalf of the non-resident company. If no fiscal representative is appointed, a reverse charge mechanism is applicable according to article 364 of the GTC. Consequently, the local customer must account for the VAT on the received supply.
VAT filing	VAT returns and payments are due monthly by the 15th of the following month

Guinea-Bissau
There is no value added tax as such in Guinea-Bissau, but a general sales tax (imposto geral sobre vendas e serviços, IGV). The sales tax is, however, levied on the value added in respect of taxable supplies of goods and services, as well as in respect of the importation of goods into Guinea-Bissau under the General Sales Tax Code (código de imposto geral sobre vendas e serviços, CIGV) approved by Law 16/97, as amended, which took effect from 31 March of 1998.
No
Supply of goods and services Imports of goods and services
17%
0% and 10%
20%
The General Sales Tax Code provides for two types of exemptions, namely exemption without credit and exemption with a credit for previously paid sales tax (input tax).
Exports are zero rated.
Yes
Decree 33/89 of 27 December 1989 introduced a Tourism Tax (Imposto de Turismo) levied on services provided by tourism and similar industry. This tax was revoked by article 2 of the General Sales Tax Code (código de imposto geral sobre vendas e serviços, CIGV) – Law 16/97 of 31 March 1997. However, article 12 of the 2011 Budget revoked article 2 of Law 16/97 and re-introduced the Tourism Tax as regulated by Decree 33/89. All national or foreign entities and individuals that provide the following services are subject to the Tourism Tax (article 1 and 2 of Decree 33/89): - accommodation and the supply of food and drinks, when provided by hotels and similar establishments (including pensions, residences, restaurant, bars and night clubs); - services provided by travel agencies, including excursions to another country; - car rental; and - other services classified as tourism services according to the law. The tax is levied on the gross amount of the above-mentioned services at the rates of 8%, 6% and 3% for business income tax taxpayers of groups A, B and C, respectively.
No
A non-resident entrepreneur with a permanent establishment in Guinea-Bissau must account for sales tax in the same way as a resident entrepreneur. A reverse charge mechanism is applicable when taxable supplies are made by a non-resident entrepreneur which does not have a permanent establishment in Guinea-Bissau. In this case, the sales tax obligations in respect of taxable supplies of goods and services in Guinea-Bissau, must be complied with by the Guinea-Bissau-based entrepreneur purchasing such goods or services (article 2(3)(b) and (4) of the CIGV).
Returns and payments are due monthly by the 15th of the following month

	Ivory Coast	Kenya	Lesotho
General	Value added tax (VAT) is levied on transactions carried out in the Ivory Coast for consideration by persons who, either regularly or occasionally, purchase goods for resale or render services, other than as employees or farming workers (article 39 of the GTC).	Value Added Tax (VAT) is governed by the Value Added Tax Act which became effective on 1 September 2013 when the previous VAT Act was repealed. In this part, all references to sections are to sections of the VAT Act 2013, unless indicated otherwise. VAT is collected on behalf of the KRA by any person making VAT-able supplies in the course of business. Under the VAT Act, all goods and services are taxable except for those that are specifically exempted in the Act.	Under the Value Added Tax Act of 2001, VAT applies to the supply of goods and services (other than an exempt supply) by taxable persons in Lesotho and to the import of goods and services into the country.
Registration threshold (minimum annual turnover)	FCFA 25 million for the supply of services; FCFA 50 million for the supply of goods	KES 5 million	LSL 850,000 over a 12-month period; Regardless of the threshold, registration is compulsory for (i) auctioneers, (ii) state, regional and local authorities carrying out taxable activities, and (iii) non-residents whose goods or services are consumed in Lesotho
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	18%	16%	14%
VAT/GST (reduced rate)	9%	0%	0%, 5%
VAT/GST (increased rate)	21.31%	No	A 15% VAT rate applies to alcoholic beverages and tobacco. On 22 May 2015, the Minister of Finance, while presenting the Budget for 2015/16, proposed to introduce an additional levy of 4% on alcoholic beverages and tobacco. Once enacted, the VAT rate of 15% will no longer apply.
Exempt supplies	Yes	Exempt supplies are those that are not taxable and therefore any input VAT incurred in relation to such supplies is not claimable. Exempt supplies are not taken into account in determining the threshold of a person.	The supply or importation of various goods and services may be exempt from VAT
Zero-rated supplies	No	A list of zero-rated supplies is contained in the VAT Act.	Yes
Input VAT allowed	Yes	Yes	Yes
Special VAT regimes	Banking and financial services companies are not subject to VAT. A tax on the provision of services applies only to banking and financial transactions. The provision of a service is regarded as taking place in the Ivory Coast if it is used or exploited in the Ivory Coast. The tax is applied to the total turnover and does not take account of taxes levied at an earlier stage. Generally speaking, the tax is not recoverable by the recipient of the services (article 395.ff of the GTC).	No	No
VAT grouping/consolidation	No	Yes	Yes
Non-residents	In principle, non-resident companies carrying on business in the Ivory Coast are liable for VAT in the same manner as domestic companies. Foreign companies rendering services in Ivory Coast are taxable in the same manner as domestic companies supplying the same type of services where such services are used or made use of in the Ivory Coast. Non-residents must appoint a representative domiciled in the Ivory Coast to deal with the formalities relating to VAT and payment thereof. Where this has not been implemented, a reverse charge mechanism applies whereby VAT is payable by the local customer on behalf of the non-resident supplier	Non-resident persons with a PE in Kenya are subject to the same rules regarding registration as resident. A non-resident who does not have a PE in Kenya is not required to register for VAT. However, the Act contains provisions that empower the Commissioner to appoint any person to act as an agent of a non-resident person.	The VAT act does not provide for special rules applicable to non-residents, who are subject to the same registration requirements as residents.
VAT filing	VAT returns and payments are due monthly by the 10th of the following month.	Every registered person is required to file VAT returns and make payment of tax due not later than the 20th day of the month succeeding the month during which the tax became due. As a general rule, the returns are to be filed electronically. The Commissioner may, however, exempt a taxpayer from filing their returns electronically.	As an administrative requirement, registered businesses (vendors) are required to file a return every month and make payment when it is due.

	Liberia	Libya	Madagascar
General	There is no value added tax (VAT) system in Liberia in the format in which VAT has been implemented in other countries. Instead, in Liberia a goods and services tax (GST) is levied. The GST is a cascading tax not based on value added to an item.	No VAT/GST in Libya	The 1994 Finance Law introduced value added tax (VAT), which repealed and replaced the single tax on transactions which had been in force up till then. VAT is levied on transactions carried out in Madagascar by persons who, either regularly or on a casual basis, purchase goods for resale or carry on construction works, import transactions or service activities of an industrial, commercial, non-commercial or artisanal nature. With effect from 1 January 2015, a special VAT regime applies on public procurement contracts whereby an 8% tax applies in full satisfaction of VAT and corporate tax liabilities.
Registration threshold (minimum annual turnover)	LRD 3,000,000	No	MGA 200 million
Taxable events	Supply of goods and services Imports of goods and services	No VAT/GST in Libya	Supply of goods, provision of services, imports, self delivery of goods and services, self supply of services and goods
VAT/GST (standard rate)	10%	No	20%
VAT/GST (reduced rate)	No	No	0%, 8%.
VAT/GST (increased rate)	10% ; plus 5% surtax (telecommunication services)	No	No
Exempt supplies	Some exemptions are listed in the Tax Code	No	Yes
Zero-rated supplies	Yes	No	Some deliveries fall outside the scope of VAT
Input VAT allowed	Yes (limited)	No	Yes
Special VAT regimes	No	No	With effect from 1 January 2015, a special VAT regime applies on public procurement contracts whereby an 8% tax applies in full satisfaction of VAT and corporate tax liabilities
VAT grouping/consolidation	No	No	No
Non-residents	A non-resident who does not have a permanent establishment in Liberia is not required to register for GST. Goods and services supplied by such non-residents are subject to GST at the port of entry. The GST is paid by the recipient of the supply.	No VAT/GST in Libya	Legal entities without an establishment in Madagascar, but which engage in taxable transactions there, are subject to VAT in the same manner as residents. All non-residents must register, with the Minister for Fiscal Affairs, an accredited representative domiciled in Madagascar who will be responsible for the taxpayer's compliance with the VAT regulations. However, if the non-resident does not register a domiciled representative in Madagascar, the resident company, to which the service is provided, must withhold and pay the VAT due on behalf of the non-resident company.
VAT filing	The goods tax payable on taxable supplies by a registered manufacturer in respect of taxable supplies made during a period is due on the date that the goods tax return for that period is due, i.e. on or before the tenth day of the following month. The goods tax payable on taxable supplies by an importer in respect of taxable imports is due on the date of arrival of the goods at the port of entry. The service tax payable on taxable services by a registered service provider is due on the date that the service tax return for that period is due within 21 days after the end of the tax period.	None	VAT returns and payment are due on a monthly basis: the due date is the 15th of the month following the taxable month.

	Malawi	Mali
General	Value added tax (VAT) is charged under the Value Added Tax Act 7 of 2005, as amended by Act 11 of 2006. VAT applies to the supply of goods and services by taxable suppliers in Malawi and to the import of goods and services into the country.	VAT has been applicable since 1 January 1991 and was amended by the Law of 1 April 1999. VAT is levied on transactions carried out in Mali by persons who, either regularly or on a casual basis, purchase goods for resale or carry on construction work, importation transactions or service activities (other than those subject to a special tax) of an industrial, commercial, non-commercial or handicraft nature.
Registration threshold (minimum annual turnover)	MWK 10 million	F.CFA 50 million
Taxable events	Supply of goods and services Imports of goods and services	The Finance Law 2014 introduced a new definition of transactions carried out in Mali. Accordingly, a transaction is regarded to be carried out in Mali if: - the service is supplied or used in Mali with respect to the supply of services; - the place of construction is in Mali for construction works; and - for the supply of goods, if the goods are located in Mali at the time of delivery. Furthermore, in instances where the goods are installed or assembled by or on behalf of the entity carrying out the supply, the place of taxation is the place where those goods are installed or assembled. The place of supply of transported goods is the departure point of the transportation service.
VAT/GST (standard rate)	16.5%	18%
VAT/GST (reduced rate)	0%	5%
VAT/GST (increased rate)	No	No
Exempt supplies	The supply of some goods and services is exempt from VAT. However, all imports are generally subject to VAT except goods used in agricultural trade or exempt from duty.	The Law provides for a number of exemptions from VAT
Zero-rated supplies	Yes	No
Input VAT allowed	Yes	Yes
Special VAT regimes	No	No
VAT grouping/consolidation	No	No
Non-residents	Just like residents, non-residents doing business in Malawi are required to register for VAT purposes if their turnover exceeds (or is expected to exceed) MWK 10 million. A reverse charge mechanism however applies on imported services. The local importer of the service accounts for the VAT to the Revenue Authority. VAT registered non-residents are entitled to VAT refunds under the same rules and procedures applicable to residents.	Non-resident companies which make taxable supplies in Mali are subject to Malian VAT, following the same rules as resident companies. Non-resident companies must appoint a fiscal representative in Mali who is liable for the declaration and payment of tax. If no fiscal representative is appointed, a reverse charge mechanism is applicable according to article 116 of the Tax Procedure Code. Consequently, the customer must account for VAT on the received supply.
VAT filing	The remittance of VAT payable and submission of the related return is due within 25 days of the end of the month to which the return relates.	VAT returns and payment are due on a monthly basis: the due date is the 15th of the month following the taxable month.

	Mauritania	Mauritius
General	Value added tax (VAT) was introduced in Mauritania by Law 94.010 of 24 January 1994 and came into effect on 1 January 1995 replacing the turnover tax, previously levied under Law 82.060 of 24 May 1982, as amended. VAT is levied on transactions carried out in Mauritania by persons who, either habitually or occasionally, purchase goods for resale or carry on industrial, commercial or artisan activities, including services as well as on transactions relating to importation. The applicable regime is outlined below.	VAT is charged on imports of taxable goods and on any taxable supply of goods or services by a taxable person in the course or furtherance of business. “Taxable supply” is defined as a supply of goods in Mauritius or a supply of services performed or utilized in Mauritius.
Registration threshold (minimum annual turnover)	No	MUR 6 million
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	16%	15%
VAT/GST (reduced rate)	0%	0%
VAT/GST (increased rate)	18%	No
Exempt supplies	Yes	Yes
Zero-rated supplies	Exports	Zero-rated supplies (exempt with deduction for input tax) include goods exported from Mauritius
Input VAT allowed	Yes	Yes
Special VAT regimes	No	Yes (Freezone)
VAT grouping/consolidation	No	No
Non-residents	Individuals and legal entities established or domiciled outside Mauritania but carrying on activities there which are subject to VAT are taxable in Mauritania in the same way as residents. All non-residents must appoint a representative domiciled in Mauritania to represent them in dealings with the tax authorities; such representative will be subject to the same obligations as taxpayers carrying on their activities in Mauritania and will be responsible for payment of the VAT due. However, where an agent fails to do so, the tax due and any fines connected therewith may be recovered from the local recipient of the goods or services.	A non-resident company not conducting business in Mauritius through a permanent establishment is generally not subject to the registration requirements. However, where such a company supplies services and the services are performed or utilized in Mauritius by a taxable person, a reverse charge mechanism applies. The supply is then treated as having been made by the recipient in Mauritius. The registered person may thus claim the input VAT on the supply of those services as input tax. There are no special refund provisions for non-residents, except for visitors returning home after a trip to Mauritius who can claim a VAT refund at the airport by providing receipts and the corresponding purchased goods.
VAT filing	Companies are required to file VAT returns and pay VAT on a monthly basis by the end of the following month.	Returns must be submitted on a monthly basis if annual turnover of taxable supplies exceeds Rs10 million. Otherwise, quarterly returns are required. Returns must be submitted within 20 days after the tax period. VAT payments must also be made within 20 days after the tax period. The time limit of 20 days does not apply to a person that is required to submit its VAT return electronically. In such a case, the time limit is the end of the month following the taxable period.

	Morocco
General	Value added tax (VAT) was introduced in Morocco by Law 1-85-347 of 20 December 1985 and came into effect on 1 April 1986. However, the VAT provisions are now included in the General Tax Code. VAT is levied on transactions carried out in Morocco by persons who, either habitually or occasionally, purchase goods for resale or engage in an activity of an industrial, commercial, artisan or professional nature, as well as in importation transactions.
Registration threshold (minimum annual turnover)	MAD 2 million (for wholesalers and retailers)
Taxable events	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	20%
VAT/GST (reduced rate)	0%, 7%, 10%, 14%
VAT/GST (increased rate)	No
Exempt supplies	Yes
Zero-rated supplies	Zero rate applies to goods supplied and services rendered for export by the taxpayer
Input VAT allowed	Yes
Special VAT regimes	No
VAT grouping/consolidation	No
Non-residents	Individuals and legal entities with no permanent establishment in Morocco, but which engage in taxable transactions there, are subject to VAT in the same manner as residents. VAT rules require the submission of monthly declarations of turnover. All non-residents must register, with the Minister of Finance, an accredited representative domiciled in Morocco who will be responsible for the taxpayer's compliance with the VAT regulations. In the event of non-payment, VAT and penalties will become due by the Moroccan representative of the non-resident taxpayer. Finance Law 2014 introduced an optional reverse charge mechanism. Under this regime, in case no accredited VAT representative was appointed, the Moroccan resident client becomes the legal taxpayer (le redevable légal). A self-liquidation mechanism (un système d'autoliquidation) enabling the client to use its own VAT tax return for filing and paying the output VAT of the non-resident supplier was also introduced.
VAT filing	The filing of VAT returns may be on a monthly or quarterly cycle based on certain criteria. Taxpayers under the tele-declaration and tele-payment system must file VAT returns and make VAT payments within one month after the end of the relevant month or quarter. Other taxpayers must file their VAT returns and pay VAT due before the 20th day of the month following the relevant month or quarter.

Mozambique
Value added tax (VAT) (Imposto sobre o Valor Acrescentado, IVA) is levied on the supply of goods and services in Mozambique and on the importation of goods, under the VAT Code and Regulation.
No
Supply of goods and services Imports of goods and services
17%
No
No
The VAT Code provides for two types of exemptions, namely exemption without credit and exemptions with credit for previously paid VAT (input tax).
No
Yes
The VAT on construction services is only payable at the time of receipt of the invoiced value when the client is the State. This also applies to sub-contracted construction companies. Services in public works (roads, bridges and infrastructure linked with the supply of water) and rural electrification services are covered under a specific taxation regime, which only considers as a taxable base 40% of the counter-instalment obtained or to be obtained by the purchaser. The taxable base is 62% of the counter-instalment for sale of energy, whose price is fixed by the Public Authority, and 85% of the counterinstalment for services rendered whose price is fixed by aeronautical rates.
No
A non-resident entrepreneur with a permanent establishment or an authorized representative in Mozambique must account for VAT in the same way as any other resident entrepreneur. Consequently, he or she must file VAT returns and may recover the amount of input VAT attributable to purchases of goods and services and imports of goods used in his or her business or professional activities. If a non-resident entrepreneur does not have a permanent establishment in Mozambique, but has an authorized representative in Mozambique, the obligations laid down in the VAT Code must be complied with by the representative. The appointment of a local representative must be notified to the Mozambican purchaser or customer before the transaction is made. The local representative is then jointly liable with the non-resident entrepreneur for the fulfilment of all VAT obligations. If the non-resident entrepreneur does not have an authorized representative in Mozambique, the VAT obligations, in respect of his or her taxable supplies of goods and services in Mozambique, must be complied with by the Mozambican-based entrepreneur purchasing such goods or services.
Companies are required to file VAT returns and pay VAT on a monthly basis by the end of the following month.

	Namibia	Niger	Nigeria
General	The value added tax (VAT) applies to the supply of goods and services by taxable companies in Namibia and on the import of goods and services into the country.	Value added tax (taxe sur la valeur ajoutée) is a type of turnover tax levied at each stage of the production and distribution process. It is payable on transactions carried out in Niger either on a regular or occasional basis by persons who purchase goods for resale or who carry on activities other than employment or agricultural activities, including the rendering of services.	Value added tax (VAT) is levied on supplies of taxable goods and services, and on goods imported into Nigeria.
Registration threshold (minimum annual turnover)	Turnover of NAD 500,000 or more of taxable supplies in any 12-month period	F.CFA 3 million in the case of companies whose main activity is the sale of goods or provision of accommodation F.CFA 2 million in the case of companies engaged in other activities	No
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	15%	19%	5%
VAT/GST (reduced rate)	0%	0%, 5%	0%
VAT/GST (increased rate)	No	No	No
Exempt supplies	Yes	The law lists a number of exemptions.	Goods and services exempt from VAT with no right to deduct input tax
Zero-rated supplies	No	The import of certain products, exports and the re-exportation of goods from a customs warehouse or free zone are zero-rated.	Exports are zero-rated.
Input VAT allowed	Yes	Yes	Yes
Special VAT regimes	No	No	No
VAT grouping/consolidation	No	No	No
Non-residents	Unless a non-resident company has a fixed business presence in Namibia, from which it carries out a taxable activity, there is no requirement for it to register for VAT purposes. There is no specific refund scheme for non-resident companies.	Non-resident entrepreneurs who make taxable supplies in Niger are subject to Nigerian VAT under the same rules as resident entrepreneurs, irrespective of whether or not they are established in Niger. Non-resident entrepreneurs must appoint a tax representative in Niger who is liable for the declaration and the payment of tax. If no tax representative is appointed, VAT is due by the customer (reverse charge). Non-resident entrepreneurs are entitled to a refund of VAT related to the purchase of goods and services from Niger for the purpose of their business carried on abroad. The refund is subject to the conditions that the entrepreneur does not have a permanent establishment in Niger and does not make any taxable supplies in Niger	Non-resident companies engaged in business in Nigeria are also required to register for VAT and file VAT returns. There are no special refund schemes in the VAT legislation for non-residents. Services provided by a non-resident doing business in Nigeria are subject to VAT. Although the non-resident company registers and charges VAT on its invoices to a resident company, the resident company is required to deduct the VAT and remit to the FIRS. This is not a typical reverse VAT mechanism, as the resident company is not required to self account for VAT on invoices from non-resident companies if no VAT is charged on the invoices.
VAT filing	The tax return period is bimonthly for all registered persons other than those persons who conduct only farming activities. Registered persons who carry on only farming activities may elect four-monthly, semiannual and annual tax periods. VAT returns must be filed by the 25th day after the end of the tax period. Payment is due in full by the same date. If the due date falls on a Saturday, Sunday or a public holiday, the due date is the next business day.	Taxpayers may claim on a monthly basis the deduction of input VAT which was not deducted. The deduction claim must be submitted before the end of the month following the quarter in which the deduction should have occurred; otherwise, the taxpayer will be deprived of his right to a deduction.	A taxable person is required to submit a VAT return on or before the 21st day of the month following the month in which supplies are made. A taxable person must pay the tax due by the due date when filing the VAT returns.

	Rwanda	Sao Tome and Principe	Senegal
General	VAT was introduced in 2001 by Law 6/2001 replacing a sales tax. The Law was replaced by Law 37/2012, establishing the value added tax. The new law is effective as from 5 February 2013. VAT is a tax on final consumption. All persons who buy taxable goods or services pay VAT. The goods or services may be imported or locally produced.	There is no value added tax or sales tax as such in São Tomé and Príncipe; a consumption tax is levied (imposto sobre o consumo) (Decree-Law 20/76 of 30 June, as amended (ISC)). This tax is a combination of a single-stage sales tax and excise duty and is levied at a single stage on the value of manufactured goods, services, and imported goods. The tax is collected and remitted to the authorities by the manufacturer, importer or service supplier. On 7 September 2015, the government announced the appointment of an Official Committee for the introduction of VAT into the domestic tax system.	VAT is levied on business related to an economic activity. Agricultural and employment activities are excluded from VAT. VAT is not levied on banks and insurance companies, which are subject to other indirect taxes.
Registration threshold (minimum annual turnover)	RWF 20 million per annum in the previous fiscal year; or RWF 5 million in the preceding calendar quarter	No	No
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services	Supply of goods and services made in Senegal Imports of goods and services
VAT/GST (standard rate)	18%	Goods: 0-149% (consumption tax) Services: 5% (consumption tax)	18%
VAT/GST (reduced rate)	0%	No	0%, 10%
VAT/GST (increased rate)	No	No	No
Exempt supplies	Yes	Yes	There are a large number of VAT exemptions for certain categories of activities, transactions, goods and services.
Zero-rated supplies	No tax is payable on zero-rated supplies but they are treated as taxable supplies in all other respects, including the right of the person making the supply to recover in full the VAT on their own business expenditure. Some supplies are exempt from VAT, which means that no tax is payable. However, a person making an exempt supply cannot recover any of the VAT incurred in making that supply.	No	No
Input VAT allowed	Yes	No	Yes
Special VAT regimes	No	No	No
VAT grouping/consolidation	No	No	No
Non-residents	There is no specific requirement for the registration for VAT purposes for non-residents and no specific VAT refund scheme for non-residents. A reverse charge mechanism applies whereby if a taxpayer receives services from a non-resident person, the taxpayer is considered as if he has delivered taxable services and has received an output tax from that person residing outside Rwanda. The service delivery is treated as if it were made on the date on which the services were performed by the non-resident person. The output tax is payable on the date of filing the value added tax declaration for the value added tax period in which those services were performed. The output tax must appear on the receipt that justified the payment to the foreign services provider, and that document is considered to be the value added tax invoice. However, when imported services are not available in Rwanda, it can be shown as both output VAT and input VAT.	Companies which are not resident in São Tomé and Príncipe and have no permanent establishment therein, but which carry out taxable transactions in São Tomé and Príncipe (e.g. import of goods), are subject to consumption tax.	Transactions carried on in Senegal by non-resident companies are subject to VAT under the same conditions as those for resident companies. Non-resident companies must appoint a tax representative in Senegal to fulfil the declaration and payment of the tax.
VAT filing	The VAT tax period is one month. Returns must be filed by the 15th day after the end of the tax period. Payment is due in full by the same date. A "nil" return must be filed if no VAT is payable. A refund claim return must be filed if input tax exceeds output tax in a given tax period. If the normal filing date falls on a public holiday or on a weekend, the VAT return must be submitted on the next working day after such day.	The tax is collected and remitted to the authorities by the manufacturer, importer or service supplier.	VAT returns and payments are due on the 15th of the month following the date of the relevant transactions.

	Seychelles	Sierra Leone	Somalia (Due to on-going civil unrest in Somalia, the Tax Law is not fully operational and enforceable)
General	According to the Value Added Tax Act 2010 of 31 December 2010, effective as from 1 January 2013, VAT applies on taxable supplies made by a taxable person and taxable imports. Export and certain other supplies are zero rated. Some transactions are VAT exempt.	The GST is imposed on taxable supplies. A supplier pays GST on inward supplies (input GST) and charges GST on outward supplies (output GST).	N/A
Registration threshold (minimum annual turnover)	SCR 2 million	SLL 350 million	N/A
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services	N/A
VAT/GST (standard rate)	15%	15%	N/A
VAT/GST (reduced rate)	0%	0%	N/A
VAT/GST (increased rate)	No	No	N/A
Exempt supplies	Yes	Supplies exempt from GST include: (a) agricultural inputs, machines for use exclusively in agricultural, veterinary, fishing and horticulture; (b) machines exclusively used in manufacturing and mining; (c) rice in its raw state; (d) water; (e) education services; and (f) financial services.	N/A
Zero-rated supplies	Yes	Some goods are zero rated (i.e. taxable at 0%). These include export goods and goods sold as stores on ships and aircraft leaving Sierra Leone.	N/A
Input VAT allowed	Yes	Yes	N/A
Special VAT regimes	No	No	N/A
VAT grouping/consolidation	No	Yes	N/A
Non-residents	Non-resident entrepreneurs who carry out taxable transactions without a fixed place in Seychelles are subject to VAT and must appoint a VAT representative in the country. The VAT representative is responsible for fulfilling all the obligations on behalf of the non-resident person, including applying for registration, the furnishing of VAT returns and the payment of VAT.	Registration requirements for non-resident companies trading in Sierra Leone are the same as those for resident companies.	N/A
VAT filing	VAT returns are submitted either quarterly or monthly. The quarterly return periods end in March, June, September and December, which are applica-ble only to voluntarily registered persons. Monthly VAT return submissions are applicable to compulsorily registered persons. Returns must be submit-ted within 21 days after the tax period. VAT payments must also be made within 21 days after the tax period.	A taxable person shall lodge a GST return for each tax period not later than the end of the month following the tax period. A reverse charge VAT mechanism applies where a non-resident person supplies taxable services to a resident person. i.e. the resident company is required to account for and remit the VAT due on the taxable supply to the NRA.	N/A

	South Africa	South Sudan	Sudan	Swaziland
General	VAT has been charged under the VAT Act 1991, with effect from 30 September 1991, when it replaced a GST. In this part, all references to section are to sections of the VAT Act 1991, unless indicated otherwise. Various provisions of the VAT Act 1991 allow for the issuance of regulations and over the years, a number of these have been issued. It is possible to obtain an advance tax ruling in respect of VAT, under the rules and procedures outlined in ITA 1962	Sales Tax was introduced by the Taxation Act Provisional Order, 2012, which amended the Taxation Act, 2009. The tax applies to the production of goods in South Sudan, the importation of goods in South Sudan and on certain services such as hotel, restaurant and bar services.	The VAT applies since 1 January 2000 to the supply of goods and services by taxable persons in Sudan and on the import of goods and services into the country. The law is administered by the Taxation Chamber of the Ministry of Finance. All goods and services are taxable, unless otherwise provided by the VAT Act 1999. VAT is collected on behalf of the Taxation Chamber by any company making taxable supplies of goods and services in the course of business.	Value added tax (VAT) was introduced on 1 April 2012.
Registration threshold (minimum annual turnover)	ZAR 1 million	No separate registration required	SDG 100,000	SZL 500, 000
Taxable events	Supply of goods and services Imports of goods and services	Production of goods in South Sudan Importation of goods into South Sudan Provision of specified services	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	15%	20%	17%	14%
VAT/GST (reduced rate)	0%	0%	0%	No
VAT/GST (increased rate)	No	An increased rate of 15% applies during the austerity period when there are no oil revenues	30% on sales of telecommunication companies	No
Exempt supplies	A number of supplies are exempt for VAT purposes.	The Taxation Act Supplemental Regulations provide that goods and services purchased by diplomatic missions or donor-funded projects and used for diplomatic or assistance activities are exempt.	Exempt suppliers are not taxable, but the tax paid on their inputs is not refundable.	Yes
Zero-rated supplies	A number of services and goods are zero rated.	Small enterprises are zero rated	Zero-rated suppliers comprise only exporters of goods and services.	Yes
Input VAT allowed	Yes	No	Yes	Yes
Special VAT regimes	From 1 April 2014, foreign e-commerce enterprises that supply electronic books, music and programs, etc. will be compelled to register as VAT vendors in South Africa when their turnover in South Africa exceeds or has already exceeded the annual threshold of ZAR 50,000.	No	No	No
VAT grouping/consolidation	No, except by way of a directive	No	No	No
Non-residents	In the main, the general registration requirements apply equally to any non-resident that complies with the conditions for compulsory or voluntary VAT registration	The Taxation Act does not distinguish between resident and non-resident taxpayers. Non-resident persons engaging in taxable transactions are subject to sales tax.	Non-resident companies are not required to register for VAT, and there is no refund scheme for such companies.	No rules are provided by the VAT Act with respect to the treatment of non-residents.
VAT filing	The frequency of filing VAT returns is essentially dependent on the meaning of the term "tax period". The meaning of tax period is generally as follows. Ordinarily a 2-month tax period is allocated to vendors at the time of registration. Vendors falling within this category have either 2-month tax periods ending on the last day of the months of January, March, May, July, September and November (so-called "Category A"), or 2-month tax periods ending on the last day of the months of February, April, June, August, October and December ("Category B"). SARS makes the decision whether a vendor is assigned to Category A or B.	Manufacturers and service providers are required to file a return and pay the tax not later than the 15th day of every month for the tax collected in the previous month. Persons importing goods are required to pay the sales tax due prior to importation or no later than the time of import at the border.	By the 15th day of every month, registered companies are required to submit VAT returns for the previous month, in which they deduct the input tax from the output tax; the difference is paid to the Taxation Chamber. Where the input tax exceeds the output tax, the difference is to be deducted in the returns for the following month.	VAT returns and payments are generally required to be submitted every month within 20 days of the end of the VAT period.

	Tanzania	Togo	Tunisia
General	A new VAT legislation, VAT Act 2014, has been introduced and is effective from 1 July 2015. The new VAT Act has introduced significant changes. It has more substantive provisions, the three schedules which were present in the previous Act (VAT Act 1997) have been reduced to only one which deals with exempt supplies. The ‘zero-rating’ First Schedule and the ‘VAT relief’ Third Schedule have both been abolished. The various regulations that had been enacted in the old Act have also been replaced with new regulations.	Value added tax (VAT) was introduced in Togo by Law 95-009 of 10 March 1995, replacing the general turnover tax previously levied.	Value added tax (VAT) was introduced in Tunisia by Law 88-61 of 2 June 1988, which contains the Value Added Tax Code. VAT replaced the production tax, the consumption tax and the tax on services. VAT is a tax on expenditure; persons who either regularly or occasionally carry on industrial, commercial or artisan activities or render professional services or import goods fall within the scope of the tax.
Registration threshold (minimum annual turnover)	TZS 100 million	F.CFA 50 million	TND 100,000 (retailers)
Taxable events	Supply of goods or services	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	18%	18%	19%
VAT/GST (reduced rate)	0%	No	0%, 7%, 13%
VAT/GST (increased rate)	No	No	No
Exempt supplies	Yes	Yes	Yes
Zero-rated supplies	Some supplies are zero rated.	No	Exports are zero rated.
Input VAT allowed	Yes	Yes	Yes (unless expenses paid in cash)
Special VAT regimes	No	No	No
VAT grouping/consolidation	Yes	No	No
Non-residents	A non-resident person who carries on an economic activity (a concept widely defined in the VAT Act and includes one-off transactions but excludes directorships and employment relationships) and makes a taxable supply for which he is required to account for VAT is also required to register for VAT in Tanzania through a VAT representative who will be responsible for his Tanzanian VAT obligations. Under this system, the VAT representative is required to register the non-resident person, in the non-resident person’s own name, and meet his VAT compliance obligations on a monthly basis.	Non-resident companies that make taxable supplies in Togo are subject to Togolese VAT under the same rules as resident companies. Non-resident companies must appoint a fiscal representative in Togo who is liable for the declaration and the payment of VAT on their behalf. If no fiscal representative is appointed, a reverse charge mechanism is applicable according to article 316 of the GTC. Consequently, the local customer must account for the VAT on the received supply.	Non-resident companies with no permanent establishment in Tunisia which carry out taxable transactions in the country or supply goods or services used in Tunisia will be subject to VAT under the withholding and reverse charge mechanisms. Accordingly, Tunisian customers are responsible for paying the VAT on supplies of goods and services by non-resident suppliers. A foreign provider who renders a service (or makes a supply) to a Tunisian customer should therefore include the Tunisian VAT in the charge. The customer will then withhold the VAT and remit it to the Tunisian tax administration and pay the charge exclusive of VAT to the foreign provider. As the foreign provider has not received the VAT on that transaction, his Tunisian VAT liability is reduced by the same amount and the balance payable is zero. Should the foreign supplier have incurred Tunisian input VAT, he must register with the Tunisian tax authorities to recover that excess input VAT. However, if the foreign provider does not charge Tunisian VAT on the transaction, the Tunisian customer is still required to remit Tunisian VAT to the tax authorities under the reverse charge mechanism.
VAT filing	A return must be lodged in respect of the previous month’s transactions by the last working day of the succeeding month. At the end of each monthly accounting period a taxable person may deduct from the output tax due for that period, the input tax paid on goods and services purchased in mainland Tanzania or goods and services imported by him and used for the purposes of his business. The excess of input tax over output tax may be claimed as a refund.	VAT returns and payments are due on the 15th of the month following the date of the relevant transactions.	VAT returns must be filed on a monthly basis. Returns must be filed by the 28th day of the following month for legal entities and by the 15th day of the following month for individuals.

	Uganda	Zambia
General	A value added tax (VAT) is imposed under the Value Added Tax Statute 1996 ("the Statute") on the supply of goods or services by taxable persons in Uganda and the import of goods and services into the country.	Value added tax (VAT) is imposed under the VAT Act 1995 on the supply of goods and services in Zambia and on the importation of goods into Zambia.
Registration threshold (minimum annual turnover)	UGS 150 million	ZMW 800,000
Taxable events	Supply of goods and services Imports of goods and services	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	18%	16%
VAT/GST (reduced rate)	0%	0%
VAT/GST (increased rate)	No	No
Exempt supplies	Yes	Yes
Zero-rated supplies	Yes	Yes
Input VAT allowed	Yes	Yes
Special VAT regimes	No	No
VAT grouping/consolidation	No	Yes
Non-residents	The VAT Act does not distinguish between resident and non-resident persons. The Commissioner may require a non-resident person to apply for registration and where that person does not have a fixed place of business in Uganda, they must appoint a VAT representative who is a person ordinarily resident in Uganda. The representative is responsible for everything required of the non-resident and is jointly and severally liable for payment of taxes, fines, penalties and interest imposed on the non-resident. Where a foreign person supplies goods, VAT will be paid on importation into Uganda. Where a foreign person supplies services, the recipient in Uganda is required to account for the VAT by way of the reverse-charge mechanism. VAT accounted for by reverse-charge mechanism effective 1 July 2011 cannot be claimed back as input VAT even by a registered person.	A non-resident is not required to register for VAT. However, to equalize the tax cost of transactions between: (i) local customer – local supplier; and (ii) local customer – non-resident supplier, a reverse charge mechanism is applicable. Under this system, a local customer accounts for VAT on the supply received. Alternatively, the VAT Act allows a non-resident supplier to appoint what is called a "local agent". The local agent then acts as if he were the supplier and accounts for the VAT on the supplies of the non-resident.
VAT filing	The VAT tax period is a calendar month. A taxable person must lodge a tax return with the Commissioner-General within 15 days of the end of each tax period.	The tax period for VAT is one month. Returns must be filed by the 21st day after the end of the tax period. Electronic filing of VAT returns is mandatory if there are 10 or more transactions. Payment is due in full by the same date.

	Zimbabwe
General	Value added tax (VAT) is imposed under the VAT Act (Cap. 23:12) of 2003 (as amended) on every taxable supply of goods and services made in Zimbabwe, and on every importation of goods into Zimbabwe or taxable supply of any imported service.
Registration threshold (minimum annual turnover)	USD 60,000
Taxable events	Supply of goods and services Imports of goods and services
VAT/GST (standard rate)	15%
VAT/GST (reduced rate)	0%
VAT/GST (increased rate)	No
Exempt supplies	Exempt supplies (without deduction) include the following: (a) medical services; (b) educational services; (c) rentals from residential property; (d) transport of fare-paying passengers; (e) water for domestic use; and (ef) fuel.
Zero-rated supplies	Zero-rated supplies (with deduction) include: (a) basic foodstuffs such as mealie-meal, sugar, milk, meat, salt, bread, etc.; (b) agricultural inputs such as fertilizer, seeds, pesticides, animal feed, animal remedy, plants, tractors, etc.; (c) exported goods (with the exception of unbeneficiated chrome); (d) fiscalized electronic tax registers; (e) supply of domestic electricity; (f) live animals; and (g) sugar cane.
Input VAT allowed	Yes
Special VAT regimes	No
VAT grouping/consolidation	No
Non-residents	Non-residents who do not trade in Zimbabwe are not required to register for VAT. There is no VAT refund mechanism for non-residents. Generally no VAT is applicable on imported services. Imported services are only subject to VAT if the recipient of an imported service is not a registered operator or the service is not for making taxable supplies. The term “imported services” means a supply of services that is made by a supplier who is not a resident or who carries on business outside Zimbabwe, to a recipient who is a resident of Zimbabwe, to the extent that such services are utilized or consumed for business purposes in Zimbabwe. Where VAT is payable (in the case of non-registered operators), the recipient of imported services is required to furnish a declaration to the Commissioner-General (VAT 8 form) within 30 days of a supply, as well as to calculate the tax payable on the value of the imported service and pay the VAT due. The amount charged for the service is deemed to include VAT. The time of supply of an imported service is deemed to be the date the supplier issues an invoice or payment is made by the recipient, whichever is the earlier.
VAT filing	Every registered operator must submit a return not later than the 25th day of the first month commencing after the end of a tax period. A VAT tax return should show the amount of tax payable for the period and the amount of input tax credit/refund claimed.

Disclaimer

Contact Information

Contact our Africa Tax Desk in case your projects or business requires first-hand assistance or high-level international tax advice.

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