



COVID-19 TAX RELIEF MEASURES IN AFRICA

Below is a summary of the key tax relief measure in place in various African countries.

Please note:

- The South African measures are not included hereunder as they have been posted on the [BDO COVID-19 Hub](#) on our website
- This is not a complete list of the countries, or of all the measures announced
- More details (where available), can be obtained from our [Africa Desk](#)
- This summary has been produced from information on the [OECD](#) and [IBFD](#) websites

DATE ANNOUNCED	SUMMARY OF SOME OF THE TAX RELIEF ANNOUNCED
AFRICAN UNION	
30 April	The commencement of trade through the African Continental Free Trade Area (AfCFTA), which was scheduled to start on 1 July 2020, has been postponed due to the prevailing circumstances caused by the COVID-19 pandemic and no new date has been communicated at this point.
AFRICAN TAX ADMINISTRATION FORUM	
8 April 2020	ATAF published a Suggested COVID-19 Measures for Revenue Authorities guide in order to curb the impact of the pandemic on the ability to raise tax revenue for African jurisdictions.
ALGERIA	
20 March 2020	The Directorate General of Taxes (Direction Générale des Impôts, DGI) informed all taxpayers that the filing of tax returns and the payment of taxes and duties are postponed, and without application of penalties.
7 April 2020	The measures are summarized as follows: Deferral of tax returns: Taxpayers under the IFU declaration and payment of Personal income taxes for the first quarter of 2020: There is an extension of the submission period for the quarterly declaration (Declaration No G50) for personal income taxes (January-February-March 2020), until 20 May 2020.
12 May 2020	<p>On 3 May 2020, the government presented measures in the draft supplementary finance bill (<i>Loi de finance complémentaire</i>, LFC) for the current financial year.</p> <p>The draft LFC for 2020 falls within the framework of the implementation of the government's action programme and the commitments made by the public authorities in terms of lightening and simplifying procedures in order to improve business investments, to develop start-ups and to combat the COVID-19 pandemic economic issues.</p> <p>The draft LFC provides the following measures:</p> <ul style="list-style-type: none"> • temporary exemption from VAT and customs duties for pharmaceuticals and medical devices and equipment used in the fight against the COVID-19 pandemic; • increase in the withholding tax rate from 24% to 30% for foreign companies operating under contracts for the provision of services in Algeria; • exemption from customs duties and VAT for a period of 2 years renewable for components purchased locally by subcontractors in

	<p>the mechanical, electrical and electronic industries and spare parts, and creation of a preferential regime for assembly activities;</p> <ul style="list-style-type: none"> • cancellation of the preferential regime for the import of SKD/CKD lots for vehicle assembly and authorization to import new tourist vehicles by car dealers; • increase in the reduction in the operating budget from 30 to 50%. This reduction includes expenses by the State and all its institutions; • strengthening of the purchasing power of households through the renewal of the 50% reduction in individual and corporate income tax, for the benefit of income earned in the southern regions; • income tax exemption on revenues less than or equal to DZD 30,000 as from 1 June 2020; • revaluation of the guaranteed minimum wage from 1 June 2020 of DZD 2,000 to reach DZD 20,000; • abolition of the controlled declaration system for the liberal professions; and • adoption of the proposals emanating from the Ministry of Industry and Mines relating to the revival of the industrial sector. <p>In addition, the government decided to revise Investment Rule 49/51 with the exception of the strategic sectors and the buying and selling of products.</p>
19 May 2020	<p>The Algerian Tax Authority (Direction générale des Impôts) has announced the following measures</p> <ul style="list-style-type: none"> • extended the deadlines for monthly tax returns (Declaration No. G50) related to the months of February to May 2020 to 21 June 2020. This measure applies to all corporate taxpayers except those under the administration of the Large Taxpayer Directorate. It applies also to individual taxpayers (business income and income from independent professional activities) which are under the standard tax regime. • extended the payment deadline for the first 2020 prepayment for corporate income tax and individual income tax purposes (business income) until 21 June 2020. • for taxpayers under the special lump sum tax regime (Impôt Forfaitaire Unique), the tax authority extended the income tax return for the first quarter of 2020 (Declaration No. G50 ter) also until 21 June 2020. <p>All these measures were adopted through a circular published on 15 May 2020.</p>
9 June 2020	<p>The Supplementary Finance Law for 2020 (Loi de finance complémentaire, LFC) was adopted by the parliament and published in Official Gazette No. 33 of 4 June 2020.</p> <p>The LFC aims at simplifying tax procedures and curbing the COVID-19 pandemic economic issues. It includes the following measures:</p> <ul style="list-style-type: none"> • an increase in the withholding tax rate from 24% to 30% for foreign companies operating under contracts for the provision of services in Algeria; • exemption from personal income tax for monthly income less than or equal to DZD 30,000 applicable from 1 June 2020; • an increase in the fixed tax (stamp) rate applied to new vehicle transactions; • a reformulation of the single flat tax regime (IFU) by establishing the IFU for specific individuals and companies with revenues below DZD 15 million;

	<ul style="list-style-type: none"> • an exemption from customs duties and VAT for a period of 2 years renewable for components purchased locally by subcontractors in the mechanical, electrical and electronic industries, and for spare parts, and the creation of a preferential regime for assembly activities; • extension of the 9% reduced VAT rate for specific goods and services; • a temporary exemption from VAT and customs duties for pharmaceuticals and medical devices and equipment used in the fight against the COVID-19 pandemic; • exemption from tax on business activities tax and personal income tax for 3 years granted to start-up companies; • introduction of a 2% activity tax on goods production and public works; • introduction of a declaration requirement of heritage items for capital gains tax; and • an increase in the tax on petroleum products (TPP) or similar products by DZD 3 per litre for the three categories of gasoline and by DZD 5 per litre for diesel. <p>The LFC repeals Investment Rule 49/51, with the exception of the strategic sectors and the buying and selling of products activities.</p> <p>Also, it provides for the cancellation of the pre-emptive right of the state to all transfers of shares or shares made by or for the benefit of foreigners in addition to the cancellation of the provisions obliging the financing of foreign investments using local funding.</p> <p>The LFC measures are effective as from 1 May 2020, unless stated otherwise.</p>
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ANGOLA

9 April 2020	<p>The measures also cover the payment of the urban property tax (IPU), until October this year. Exempt from paying Value Added Tax on goods imported for humanitarian aid and donations. 12-month tax credit to companies on the value of VAT payable on the import of capital goods and certain raw materials. Deferral of the payment of the Social Security Contribution (contribution of 8% of the total payroll) for the 2nd Quarter of 2020, for payment in six monthly instalments, from July to December 2020.</p>
6 May 2020	<p>The government has approved various economic measures aimed at providing relief in the fight against COVID-19 pandemic, as follows:</p> <ul style="list-style-type: none"> • a special regime on the importation of foodstuffs, medicines and other essential goods. Under this regime, a temporary exemption is granted in respect of the import taxes on the specified items; • extension of the final filing deadline for Group A and Group B taxpayers, until 30 June and 29 May 2020, respectively. Normally, the filing deadlines are in May and April for Group A and Group B taxpayers, respectively; • a tax credit for companies on the VAT payable on the importation of capital goods and raw materials that are used for the production of goods that fall under the "basic basket" ("<i>cesta básica</i>") such as milk, rice, flour, and other items such as detergents, disposable diapers, cement, among others, that are set out under Presidential Decree 23/19, of 14 January 2019. The tax credit will be availed for a period of 12 months;

	<ul style="list-style-type: none"> • deferral of the payment of the employee social security contribution (which responsibility lies with the employer, at the rate of 8% of the employee's salary) regarding the 2nd trimester of 2020. The payment can be made in six monthly instalments during the months of July to December 2020, without any interest payments; and • private sector employers are required to pay the employee their salary plus the social security contribution (3% of the employee's salary) in April, May and June 2020. This measure aims to benefit the family income derived from salaries. <p>The above measures were issued through Presidential Decree 98/20 of 9 April 2020.</p>
BURKINA FASO	
14 April 2020	The following measures are applicable from 1 April 2020 to 30 June 2020: remission of penalties and fines due; suspension of tax audit except for proven cases of fraud; exemption from synthetic tax.
CAMEROON	
19 May 2020	<p>In order to comply with the President's tax measures announced by the Prime Minister on 10 April 2020 in view to alleviate the economic impact of the COVID-19 pandemic; the Ministry of Finance has issued Circular Note No. 20/169/CF/MINFI/DGI/DLRI/L on 13 May 2020. The Circular clarifies the implementation of the tax measures as follows.</p> <ul style="list-style-type: none"> • suspension of tax audits, from 1 April to 30 June 2020 except in the case of: <ul style="list-style-type: none"> ○ flagrant fraudulent practices; ○ desk audits; ○ VAT credit control; and ○ taxpayers request. • extension of tax statement filing deadlines until 30 June 2020 on request of the taxpayer, subject to the payment of the corporate income tax balance by 15 March 2020; • suspension of tax recovery for companies impacted by the COVID-19 pandemic (i.e. tourism, transport and related activities). The duration of the suspension will be assessed on a case-by-case basis; • an amount of F.CFA 25 billion has been allocated to the refund of VAT credits; • extension of deadline for the payment of real estate tax from 30 June to 30 September 2020; • deductibility for income tax purpose of all donations in order to fight against the COVID-19 pandemic; • exemption of tourist tax for the 2020 fiscal year; • exemption of vehicle taxes for taxis, motorcycle taxis and vehicles with a payload less than 3 tons. The exemption is granted from 1 April to 30 June 2020; and • exemption of presumptive tax and council taxes on marketplaces granted to small food sellers
CAPE VERDE	
16 June 2020	The government has implemented extraordinary and temporary measures to cushion taxpayers against the impact of the COVID-19 pandemic. The measures are generally effective as from 1 April 2020 (20 March specifically for Boa Vista Island) and were communicated via Decree-Law 37/2020 of 31 March, and Law No.83/IX/2020 of 4 April,

published in the Official Gazette. The measures are summarized below.

Corporate income tax (CIT)

- Postponement, to 31 July 2020, of the deadline to file the 2019 CIT return ("Modelo 1b") and payment of the CIT due.
- Postponement, to September 2020, of the deadline to file the 2019 annual statement of accounting and tax information.
- CIT prepayments due in August and November 2020 can be paid respectively in September and December 2020.

Personal income tax (PIT)

- Postponement, to 31 July 2020, of the deadline to file the 2019 PIT return ("Modelo 112") and payment of the PIT due.
- Postponement, to November 2020, of the deadline to file the 2019 annual statement of accounting and tax information.

These measures apply to taxpayers under Category B (business income).

Withholding taxes

Upon request, withholding taxes due on income from Category A (employment income), Category B (business income) and Category C (real estate income) derived from April 2020 onwards can be paid in instalments until 1 December 2020, free of interest and penalties.

Value added tax (VAT)

VAT due in respect of March 2020 and following months (including the VAT due in respect of the month of November 2020) can be paid in monthly instalments until 31 December 2020, free from interest and penalties.

Custom statistics fee (taxas estatísticas aduaneiras, TEA)

- TEA is suspended in custom clearance procedures, in respect of each addition of goods to the customs declaration and in respect of the customs exemption procedure, and per each request of waiver.
- TEA charged for each customs exemption procedure applies to individual custom exemption procedures of returning non-residents, diplomats, national policy inspectors, judges and national police officers.

Special single fee due by micro and small companies

Postponement to 30 June 2020 of the deadline to file the special single tax statement due in respect of the first quarter of 2020. For the avoidance of doubt, the regime does not foresee changes to the deadlines for the filing and payments of the returns regarding the other quarters of 2020.

Ongoing compulsory tax collection procedures

	<p>Compulsory tax collection procedures are suspended in the case of renegotiation of the respective payment in extended deadlines.</p> <p>Social security contributions</p> <p>There will be an exemption from the payment of social security contributions to the National Institute of Social Security (Instituto Nacional de Previdência Social) in April, May and June 2020.</p> <p>This measure applies to companies registered in the general mandatory social protection regime, in respect of the amount of contributions under the employer's responsibility and is available upon request.</p> <p>The taxpayer should provide proof of effective and significant loss of activity to the competent tax office. An effective and significant loss of activity is deemed to exist in the case of a reduction of 30% or more of turnover (with reference to the same period).</p> <p>The extraordinary regime is not applicable to companies in the public sector and financial institutions. For the special measures to apply, compliance with declarative obligations (mandatory submission of wage's statement) is required.</p>
CHAD	
29 April 2020	<p>To alleviate the economic impact of the COVID-19 pandemic, on 14 April 2020, the President announced the following measures:</p> <ul style="list-style-type: none"> • a 50% reduction on business licence duty and synthetic tax for the 2020 fiscal year; • a suspension of all tax audits for a 3-month period from April 2020 (i.e. until June 2020); • a more lenient attitude toward requests made by taxpayers that are most affected by the COVID-19 pandemic (i.e. the extreme cases); • an exemption from prior declarations and other time-consuming formalities for importers in respect of food and medical consumables transfer operations; and • an exemption from taxes and customs duties on medical consumables and equipment used in the fight against the COVID-19 pandemic.

COMOROS ISLANDS

27 May 2020

The Republic of Comoros, with the view to alleviate the fiscal impact of the COVID-19 pandemic, has taken the below measures under Decree n° 20-007/MFBSB/CAB of 30 March 2020:

- a reduction of 30% will be applied until 31 July 2020 on custom duties on:
 - all food products except those already benefiting from another reduction, alcoholic beverages and mineral waters;
 - essential medicines; and
 - hygiene products and materials listed;
- the simplified import procedure (IM91) will exceptionally be observed at all customs clearance centres in order to allow importers to dispose of their goods within a period not exceeding 1 day;
- the National Research Institute for Agriculture, Fisheries and the Environment (INRAP) import control is temporarily suspended during the period of application of the simplified procedure (IM91);
- extension of tax returns filing deadline from 31 March 2020 to 31 May 2020;
- the lump-sum tax will be paid in instalments from 31 May 2020 to 30 September 2020;

CONGO REPUBLIC

22 April 2020

On 15 April 2020, the Minister of Budget issued a Circular Note No. 0247/MFB-CAB aimed at alleviating the economic impact of the COVID-19 pandemic. Some of the main measures are summarized below.

- Suspension of audits for 3 months from 1 April 2020 to 30 June 2020.
- Extension of deadlines for taxpayers for responding to tax assessments for 3 months.
- Extension of the income tax return filing and payment deadline from 20 May to 25 August 2020, with the possibility of being granted a monthly schedule up to 31 December 2020 for payment of the balance of corporate income tax due for the 2019 fiscal year.
- Extension of the filing deadline by 1 month for monthly direct tax statements
- Extension of direct tax quarterly statement filing for the first quarter from 10 to 20 April 2020 to 10 to 20 June 2020.
- Suspension of penalties, fines and interest for late payments for a period of 2 months.
- Payroll tax payment deferred from April to 30 June 2020.
- Payment deferred for 2 months from 30 April to 30 June 2020 for the following taxes, depending on the taxpayer activity:
 - occupancy tax;
 - real estate tax on developed and undeveloped properties; and
 - entertainment taxes.

In addition to measures already taken the following amendments were proposed to the Finance Law 2020:

- reduction of the corporate income tax (CIT) rate from 30% to 28%;

	<ul style="list-style-type: none"> reduction of the lump-sum tax rate from 7% to 5% for individuals taxed on turnover and from 10% to 8% for those taxed on margin; and tax exemption for donations made to the COVID-19 Pandemic Fund.
DEMOCRATIC REPUBLIC OF CONGO	
8 April 2020	The Congolese Tax Authority issued instructions to allow submission of tax returns by email if the deadline for submission is 15 April 2020.
15 April 2020	Taxpayers whose tax office is situated in the Gombe district are allowed to fulfil their fiscal obligations at the Urban Tax Office.
28 April 2020	On 20 April 2020, the Prime Minister issued Decree n.20/015 exempting for 3 months (i.e. until 20 July 2020) several basic necessity products from VAT on imports. The products covered are meat, fish, milk, fruits, cereals, non-alcoholic beverage and soaps.
18 May 2020	In addition to the filing date adjustment the tax authorities, in order to comply with medical protocols for the COVID-19 pandemic, provided a list of email addresses and encouraged taxpayers to file their statement by this means.
EGYPT	
6 April 2020	Extension of the individuals' tax return filing deadline to 16 April instead of 31 March. Exemption of the tax returns online filing fee. Introduction of a progressive PIT rate schedule, for tax rates between 2.5 % to 25% with additional rules for individuals with higher income. Withholding tax on dividends paid by listed companies in EGX will be reduced from 10 percent to 5 percent.
28 April 2020	The Egyptian Tax Authority (ETA) introduced the possibility to pay the 2019 corporate tax liability in 3 instalments for certain activities which are the most affected by the COVID-19 outbreak. The guidance specifies that this option is available for a number of sectors:
11 May 2020	<p>Law 22 for 2020 extends the scope of measures that the head of the Council of Ministers is entitled to take under the Law on the State of Emergency (Law 162 for 1958). The new scope encompasses the postponement of the deadline for filing and payment of tax returns for a 3-month period and the possibility to settle the tax liability in instalments also over a 3-month period.</p> <p>On 6 May 2020, Law 22 was published in Official Gazette No. 18-bis A for 2020. The law amends Law 162 for 1958 on the state of emergency in order to extend the scope of fields where the executive powers could take actions to cover the following, among other things:</p> <ul style="list-style-type: none"> postponing the deadline for filing and paying tax returns for a 3-month period. This period is renewable once for the same term; and the possibility to settle the tax liability in instalments over a 3-month period. This period is renewable once for the same term.
19 May 2020	<p>Law 24 for 2020 (the law) allowed the Council of Ministers, based on a proposal from the Ministers in charge of Finance and social security, to extend the payment of debts related to income tax, VAT, real estate tax, social security contributions and administration fees for businesses affected by the Covid-19 outbreak. The extension may be granted for a 3-month period renewable for one time.</p> <p>The most important features of the law are summarized below:</p> <ul style="list-style-type: none"> for income tax and VAT debts, the extension of the payment deadline may not trigger any late payment interest, penalties or

	<p>additional taxes. The extension period is not taken into consideration for the statute of limitation period.</p> <ul style="list-style-type: none"> • for real estate tax debt, the extension of deadline covers part or all immovable properties effectively used for production, manufacturing and service with respect to activities affected directed by the Covid-19 outbreak as determined by the Council of Ministers. • for social security debts, the extension covers the employers and employees contributions. • In instances where employees have already been dismissed, businesses may still benefit from these incentives if they hire back the employees that have been laid off. <p>The law was published in Official Gazette No. 19 bis of 7 May 2020 and is effective retroactively as of 31 March 2020. The Head of the Council of Ministers will issue the necessary decisions for the purpose of the implementation of this law.</p>
ETHIOPIA	
27 March 2020	<p>Materials and equipment to be used in the prevention and containment of COVID-19 are exempt from import duties and other taxes. The Ministry of Revenues will speed up VAT refunds to support taxpayers' cash flows.</p>
18 May 2020	<p>The Council of Ministers issued regulations on economic measures to mitigate the impacts of the COVID-19 pandemic on 24 April 2020. The key features of the regulation are summarized as follows:</p> <ul style="list-style-type: none"> • a taxpayer who has incurred loss in the 2019/2020 tax year ending 7 July 2020 can carry over the amount of such loss to the next tax year; • taxpayers who are required to file value added tax and turnover tax returns and make payments every month may file tax returns and pay the tax for the months of March, April and May 2020 in June 2020. Any interest and penalty due will be remitted; and • taxpayers who have made charitable donations in response to a call issued by the government to mitigate the impact of the COVID-19 pandemic are allowed to deduct such donations against their taxable income in an amount not exceeding 20% of the taxable income of the taxpayer in the tax year.
GHANA	
23 April 2020	<p>The government has announced the following measures:</p> <ul style="list-style-type: none"> • extension of the due dates for filing taxes from 4 to 6 months after the end of the basis year. This means that returns that were due on 30 April 2020 have been extended to 30 June 2020; • taxpayers are encouraged to pay their taxes by bank transfer; • remission of penalties on principal debts for taxpayers repaying their outstanding debts due to the Ghana Revenue Authority up to 30 June 2020; • waiver of VAT on donations of equipment and goods for fighting the COvid-19 pandemic; • waiver of taxes on selected third-tier pension withdrawals; and • allowing all contributions and donations towards COVID-19 as allowable expenses for tax purposes. <p>These measures were presented in a statement to the parliament on 30 March 2020 by the Minister for Finance.</p>

<p>1 May 2020</p>	<p>The Ghana Revenue Authority (GRA) announced the following measures to support taxpayers during the COVID-19 pandemic.</p> <ul style="list-style-type: none"> • The due date of 31 March 2020 for filing of self-assessment returns has been extended to 30 April 2020. • Filing of annual company income tax and personal income tax returns is extended • The month of June will be the annual tax month for 2020 instead of April. • Taxpayers are encouraged to pay their taxes by swift transfers using bank details provided by their local tax office. • Taxpayers who redeem all their outstanding debts due to GRA by 30 June 2020, will be granted a remission of penalties on their principal debts. • Donations and contributions toward fighting the COVID-19 pandemic shall be allowed as a deductible expense. <p>These measures were published by GRA on 30 April 2020 in addition to other reliefs previously announced by the government.</p>
<p>12 May 2020</p>	<p>The Ghana Revenue Authority (GRA) has published guidelines to provide a framework for the smooth application of tax incentives during the COVID-19 pandemic. The incentives for which guidelines have been issued include:</p> <ul style="list-style-type: none"> • a waiver of income tax on personal emoluments of health workers as stated in their pay slips. Other benefits, including bonuses, sitting allowances and honoraria, are excluded from the waiver; • a waiver of income tax on additional allowances of frontline health workers from March to June 2020. This waiver will only cover the additional allowance constituting 50% of a frontline worker's salary; • a waiver of income tax on withdrawals by persons from tier three provident funds and personal pension schemes before maturity as a result of permanent loss of employment or capital due to the COVID-19 pandemic; • value added tax, national housing insurance levy and Ghana education fund levy relief on donations made towards the fight against the COVID-19 pandemic; and • donations in support of the COVID-19 pandemic are allowed as a deduction for income tax purposes. <p>The guidelines stipulate categories of taxpayers eligible for the above incentive and the procedures for application for waivers. The details can be accessed on the GRA website.</p>

GUINEA (CONAKRY)

26 May 2020

A circular letter dated 16 April 2020 has been issued, which aims to clarify the outline of these tax breaks, as follows;

- exemption of the Value Added Tax (VAT) on water and electricity bills from April to June 2020 is granted to all businesses in the tourism sector;
- postponement of tax payments for 3 months (April, May and June 2020) is granted to the tourism sector;
- postponement of tax and social charges from 3 months from April to June 2020 for micro enterprises (i.e. companies which generate less than GNF 500 million turnover per year);
- postponement of tax payment for 3 months (April, May and June 2020) for small and medium-sized enterprises (i.e. companies which generate a turnover between GNF 500 million and 1.5 billion per year). The reporting obligation is maintained;
- exemption from custom duties and VAT for health equipment and similar products used in the fight against COVID-19; and
- reduction of VAT credits reimbursement delay from 2 months to 2 weeks

IVORY COAST

24 April 2020

On 31 March 2020, the Prime Minister announced several measures to alleviate the economic impact of the COVID-19 pandemic. The main tax measures are summarized below:

- Suspension of tax audits for a period of 3 months.
- Postponement for 3 months of synthetic tax payment for small businesses and craftsmen (i.e. restaurants, nightclubs, bars, cinemas and entertainment places).
- Postponement for a period of 3 months of payment of taxes and social contributions.
- Reduction of the transport business license duty by 25%.
- Postponement for 3 months of capital income tax (IRC) payment granted to tourism and hotel businesses which are experiencing difficulties.
- Exemption from customs duties and taxes for health equipment, materials and other health-related efforts used in the fight against COVID-19 pandemic.
- Alleviation of prior check procedures of VAT credits to allow their refunds within 2 weeks.

KENYA

26 March 2020	The following tax measures were announced: reduce the value added tax (VAT) rate from 16% to 14% (effective 1 April 2020); grant a 100% tax relief for persons earning a gross monthly income of up to KES 24,000.								
15 April 2020	Reduction of the value added tax (VAT) rate from 16% to 14%								
28 April 2020	<p>The Tax Laws (Amendment) Act 2020 was enacted on 25 April 2020. Details of the Act in respect of indirect taxation, which unless otherwise indicated will apply from 25 April 2020, are summarized below.</p> <p>Value added tax (VAT)</p> <ul style="list-style-type: none"> • VAT on fuel was increased from 8% to 14% with effect from 15 April 2020 <p>The following supplies are some of the supplies that are no longer exempt:</p> <ul style="list-style-type: none"> • the transfer of a business as a going concern by a registered person to another registered person; • taxable supplies, excluding motor vehicles, imported or purchased for direct and exclusive use in the construction of a power generating plant, by a company, to supply electricity to the national grid; <p>The following are among the supplies that are now exempt:</p> <ul style="list-style-type: none"> • vaccines for human medicine; • vaccines for veterinary medicine; • medicaments containing penicillin or derivatives of penicillin or streptomycin or their derivatives; and • personal protective equipment. <p>Excise duties</p> <p>Goods imported or purchased locally for direct and exclusive use in the implementation of projects under special operating framework arrangements with the government are no longer exempt from excise duty.</p> <p>Corporate taxation</p> <ul style="list-style-type: none"> • Corporate income tax rate for resident companies has been reduced from 30% to 25%. <p>Personal taxation</p> <ul style="list-style-type: none"> • Annual resident personal relief has been increased from KES 16,896 to KES 28,800. • The individual income tax rates for individuals have been revised as follows: <table style="width: 100%; margin-left: 20px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Amount (KES)</th> <th style="text-align: left; padding: 2px;">Rate (%)</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">on the first 288,000</td> <td style="padding: 2px;">10</td> </tr> <tr> <td style="padding: 2px;">on the next 200,000</td> <td style="padding: 2px;">15</td> </tr> <tr> <td style="padding: 2px;">on the next 200,000</td> <td style="padding: 2px;">20</td> </tr> </tbody> </table>	Amount (KES)	Rate (%)	on the first 288,000	10	on the next 200,000	15	on the next 200,000	20
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	<p>on all income above 688,000 25</p> <p>Other direct taxes</p> <ul style="list-style-type: none"> • Withholding tax on dividends paid to non-residents has been increased from 10% to 15%. • Payments made to non-resident persons in respect of insurance and reinsurance premiums will be subject to withholding tax at a rate of 5%. The withholding tax does not apply to insurance or reinsurance premiums paid in respect of aviation insurance. • Payments made to non-resident persons in respect of sales promotion, marketing, advertising services and transportation of goods are now subject to withholding tax at a rate of 20%. This does not apply to transportation of goods through air and shipping transport. Similarly, it does not apply to transportation of goods to citizens of the East African Community. • Wear and tear rates for plant and equipment have also been overhauled.
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LESOTHO

<p>20 May 2020</p>	<p>The Lesotho Revenue Authority (LRA) issued a legal notice on the procedure for deferment and remission of revenue. Tax relief will apply in a specified manner to complying taxpayers in the following categories: large taxpayers, small and medium taxpayers, individual taxpayers in the transport business, employers that remit pay as you earn (PAYE) and value added tax (VAT) registered vendors. Details of the legal notice are as follows:</p> <p>Company income tax for large taxpayers</p> <ul style="list-style-type: none"> • first quarter instalment: 60% of the tax payable will be paid by the end of June 2020; and • second quarter instalment: 80% of the tax payable will be paid by the end of September 2020. <p>The deferred amounts of 40% and 20% from the first and second quarters respectively will be paid from the end of October 2020 in 6 equal monthly instalments ending in March 2021.</p> <p>Company income tax for small and medium taxpayers</p> <ul style="list-style-type: none"> • first quarter instalment: 100% of the tax payable will be deferred; and • second quarter instalment: 80% of the tax payable will be paid by the end of September 2020. <p>The deferred amounts of 100% and 20% from the first and second quarters respectively will be paid from the end of October 2020 in 6 equal monthly instalments ending in March 2021.</p> <p>Payment of PAYE and VAT</p> <p>Payment of VAT by a vendor and PAYE by an employer who stopped business during the national lockdown which is due in the months of April, May and June will be deferred. The deferred amounts will be payable from the end of July 2020 in 9 equal monthly instalments ending in March 2021.</p> <p>Individual income tax for taxpayers in transport business</p> <p>Income tax payable by an individual who is engaged in public transport business during the period of the national lockdown is remitted.</p>
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	<p>The Legal Notice- Lesotho Revenue Authority (Deferment and Remission of Revenue) Notice, 2020 was published in the Official Gazette on 15 May 2020 and took effect on the same date. A complying taxpayer means a taxpayer who:</p> <ul style="list-style-type: none"> • is registered for tax; • does not have an outstanding tax debt, excluding a tax debt which is: the subject of a filed objection awaiting determination or which is the subject of a pending tax appeal proceeding; or payable in terms of an instalment agreement entered into by the taxpayer with the LRA and the taxpayer has not defaulted on the terms agreement; • does not have an outstanding return unless if it is under an arrangement acceptable by LRA; or • has not been guilty to have committed tax or customs fraud by the courts of law for smuggling of goods or abused the rules of origin to cover or disguise the origin of the goods in the past 4 years.
LIBYA	
4 May 2020	<p>The Libyan Tax Department (LTD) has introduced an exemption from late payment penalties and from penalties for omitting to submit certain documentation during the health emergency period. The exemptions apply to all taxpayers subject to the Income Tax Law (Law No. 7 for 2010) and Stamp Duty Law (Law No. 12 for 2004) during the emergency period. On 9 April 2020, the LTD Director General published decision No. 650/1 exempting taxpayers from late payment penalties as well as penalties for not submitting certain documentation regarding income tax and stamp duty. The exemptions apply during the health emergency period</p>
MADAGASCAR	
5 June 2020	<p>Following the meeting between actors of the private sector and the government on 23 March 2020, several tax measures have been taken to alleviate the economic effect of the COVID-19 pandemic, as follows:</p> <ul style="list-style-type: none"> • deductibility of social donations made to authorities in charge of the fight against the COVID-19 pandemic; • suspension of payment of income tax instalments for the tourism sectors (hotels, restaurants, operators, tourism, travel agencies, air transport) and enterprises subject to the free zone regime; • postponement of the income tax return filing and payment deadline for the tourism sectors and enterprises subject to the free zone regime from 15 May to 30 June 2020; • postponement of synthetic tax return filing and payment deadline up to 15 May; • suspension of tax audits, except for companies taking advantage of the situation to increase prices (speculators); • exemption from penalties for taxpayers repatriating at least 80% of their currency; • extension of the tax payment deadline by 2 months; • suspension of payment of social charges and more flexible payment terms granted for the first 2 quarters;
5 June 2020	<p>The Ministry of Finance has taken, through the Tax General Directorate, some measures in order to clarify the application of the tax measures adopted above as follows:</p>

	<p>for social donations made to authorities in charge of the fight against the COVID-19 pandemic to be tax deductible, they must be:</p> <ul style="list-style-type: none"> made in the current fiscal year; recorded in the accounting books; and subject to a purchase order and justified by an acknowledgment of receipt; <p>the income tax return filing deadline has been postponed from 15 May to 30 June 2020 for all taxpayers;</p> <p>possibility to pay income tax in 2 instalments, the first half on 15 May 2020 and the other half on 15 June 2020;</p> <p>tax return filing and payment by electronic means (e-hetraphone, e-hetraPayment and Hetraphone) are encouraged in order to comply with COVID-19 pandemics medical protocol; and</p> <p>the filing deadline for goods purchased or sold and payment to third parties has been postponed until 30 June 2020.</p>
MALI	
4 June 2020	<p>To alleviate the economic impact of the COVID-19 pandemic, the President, in his speech of 10 April 2020, announced several measures as follows:</p> <ul style="list-style-type: none"> • a reduction, for 3 months, of the customs duty taxable base for vital products, in particular rice and milk; • VAT exemption for electricity and water for April, May and June 2020; • removal of all domestic debt due on 31 • granting of tax rebates, on a case-by-case basis, to companies most impacted by the COVID-19 pandemic medical protocol, such as the tourism industries (hotel, travel and catering), and transport;
4 June 2020	<p>In order to implement the above measures, the Ministry of Finance issued Letter No.01671/MEF-SG on 28 April 2020. This letter clarifies the measures as follows:</p> <ul style="list-style-type: none"> • the VAT exemption concerns invoices issued by the Malian drinking water management company (SOMAGEP-SA) and energy company (EDM-SA) relating to consumption in April, May and June; • tax rebates will be granted to companies as follows: <ul style="list-style-type: none"> ○ postponement of income tax return filing until 31 May 2020; ○ an exemption from tax on payroll (CFE) and housing tax (TL); ○ reduction of synthetic tax of 2.82%; and ○ reduction of 25% and 50% of penalties due until 30 April 2020. The reduction rate will be increased based on the economic situation and fiscal behaviour of the taxpayers concerned.

MAURITANIA

15 May 2020	<p>To alleviate the economic impact of the COVID-19 pandemic, the Mauritanian President has announced the following measures:</p> <ul style="list-style-type: none"> • exemption from taxes and customs duties on wheat, oils, powdered milk, vegetables and fruits for the rest of the year. This exemption aims at reducing the price of basic products; • tax relief from all municipal taxes granted for a period of 2 months to liberal professions and small businesses; and • exemption from all taxes and fees resulting for the rest of the year for heads of families working in the traditional fishing sector.
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MAURITIUS

15 April 2020	<p>The government will allow as a deduction amounts donated by enterprises when calculating taxable income for the income year; also, any unrelieved deduction in the income year may be carried forward for a maximum period of 2 successive income years. Mauritius has established a self-employed assistance scheme and wage assistance scheme, and also removed value added tax (VAT) on masks and hand sanitizers.</p>
4 May 2020	<p>The Mauritius Revenue Authority (MRA) has extended the filing obligations under the US Foreign Accounts Tax Compliance Act (FATCA) to 30 September 2020 from July 2020.</p>
22 May 2020	<p>The government has introduced a new COVID-19 levy (the levy) to be paid by profitable employers who have benefitted from the Wage Assistance Scheme (WAS) during the COVID-19 period, from 23 March 2020 to 1 June 2020. The levy will be paid by the employers when submitting their next two income tax returns as a way of refunding the assistance they have received from the government.</p> <p>The levy is calculated at the rate of 15% on the chargeable income excluding any tax losses brought forward. The levy payable when submitting the first return is the lower of the latter calculation and the amount received under the WAS. The same calculation is done for the second return and payment is done on the lower of the calculation and the amount received under the Wage Assistance Scheme less the levy paid during the previous year.</p> <p>The levy was introduced by the Emergency COVID-19 (Miscellaneous Provisions) Act enacted on 16 May 2020.</p>
22 May 2020	<p>The Mauritius Revenue Authority has extended the filing obligations for this year under the Common Reporting Standard (CRS) for the year 2019 from 31 July 2020 to 30 September 2020 due to the COVID-19 pandemic. The MRA published the extension deadline notice on its website on 14 May 2020.</p>
25 May 2020	<p>The government has provided an extension for tax returns not filed and taxes not paid on the due date during the COVID-19 period, from 23 March 2020 to 1 June 2020. The tax returns can be filed and taxes paid until 25 June 2020 without paying any penalty and interest. This measure applies to the following returns and applicable taxes:</p> <ul style="list-style-type: none"> • advance Payment System (APS) Statement by companies for quarter ending on 31 December 2019, 31 January 2020 or 29 February 2020; • advertising Structure Fee - second instalment due by 15 April 2020; • bills of entry not submitted by due date; • corporate tax return for companies with accounting year ending in September, October or November 2019; • current Payment System (CPS) Statement by individuals for quarter ending 31 December 2019;

	<ul style="list-style-type: none"> • deferred Payment Scheme of customs duty, excise duty and taxes for goods cleared during February and March 2020; • gaming tax return by casinos, gaming houses, coin-operated, amusement or limited pay-out machines for February and March 2020; • gaming tax return by betting operators for week ending 13 March and 20 March 2020; • national lottery return for quarter ending 31 March 2020; • National Pension Fund (NPF) and National Savings Fund (NSF) return for February, March and April 2020; • passenger fee and passenger solidarity Levy for February, March and April 2020; • pay-as-you-earn return for February, March and April 2020; • tax deduction at source return for February, March and April 2020; • value added tax return with taxable period ending in February, March and April 2020 <p>Environment Protection Fee for February, March and April 2020 not paid during the COVID-19 period has to be paid within 30 days after 1 June 2020 to avoid any penalty. The fee for May 2020 which should be paid by 20 June 2020 can be paid within a period of 30 days after 20 June 2020.</p> <p>The extension was introduced by the Emergency COVID-19 (Miscellaneous Provisions) Act enacted on 16 May 2020.</p>
15 June 2020	<p>The Mauritius Revenue Authority (MRA) is exceptionally allowing companies with a financial year ending on 31 December 2019 to file their corporate tax return based on unaudited accounts.</p> <p>This will give relief to companies that have not yet completed the audit of their financial statements due to the COVID-19 pandemic lockdown.</p> <p>The filing of the return and payment of the tax should be done by the statutory deadline of 26 June 2020.</p> <p>However, if an amended return has to be submitted following any change in the figures after the completion of the audit, no penalties will be charged for late submission of the return if filed by 31 August 2020. Usually when an amended return is submitted after the set deadline, it is considered to be a late return as it is deemed that the original return has not been submitted and a penalty of MUR 2,000 per month is payable up to a maximum of MUR 20,000.</p> <p>The MRA published the extension deadline notice on its website on 12 June 2020. For any additional information or assistance on this matter, taxpayers are advised to contact the helpdesk via email at headoffice@mra.mu or by telephone on +230 207 6000.</p>
MOROCCO	
20 March 2020	<p>The Economic Surveillance Committee adopted several temporary measures for companies and employees as follows: companies whose turnover for the 2019 financial year is less than DH 20 million, benefit from a tax return filing postponement until 30 June 2020; and tax audits and third party notices are suspended until 30 June 2020.</p>
27 March 2020	<p>The Moroccan Ministry of Economy and Finance announced deferrals until 30 June 2020 for: social contributions for small and medium enterprises; and credit repayments for recipients of the MAD 2,000 monthly state health and social benefit allowance</p>
28 April 2020	<p>On 23 April 2020, the General Tax Directorate published a detailed circular on the tax treatment of the assistance allowance (MAD 2,000) granted to employees in temporary cessation of activity.</p>

	<p>The circular provides that the allowance is capped at 50% of the average net salary after tax. However, the allowance granted is to be included in the computation of the 50% ceiling.</p> <p>It also provides that the average net salary after tax is calculated on the basis of the first 2 months of the year 2020. Remuneration and bonuses granted on an <i>ad hoc</i> or exceptional basis are excluded.</p>
6 May 2020	<p>The National Accounting Council has issued an explanation regarding the accounting implications of the Covid-19 pandemic.</p> <p>Opinion No. 13, published on 29 April 2020 and drawn up in consultation with the Order of Chartered Accountants (<i>Ordre des Experts Comptables</i>), details the following accounting points:</p> <ul style="list-style-type: none"> • the methods of valuation and recognition of expenses and losses specifically related to the pandemic and incurred during the financial year ending in 2020; • the effects on the risks evaluation and expenses related to the financial year ended 31 December 2019; • the information to be disclosed in the Additional Disclosures for events happening after the financial closure date (31 December 31 2019); and • the cases of entities with a balance sheet date starting after 31 December 2019.
15 June 2020	<p>The General Tax Directorate (Direction Générale des Impôts, DGI) announced that tax certificates (quitus fiscal) will be electronically issued to notaries. The tax certificate is a document issued by the DGI certifying the taxpayer's good standing regarding taxes when realizing a real estate operation.</p> <p>This measure is effective as from 3 June 2020 and is part of the digitalization process undertaken by the DGI to mitigate the impact of the COVID-19 outbreak.</p>
23 June	<p>The Moroccan Social Security Fund (Caisse Nationale de Sécurité Sociale, CNSS) has announced the cancellation of penalties and surcharges on all contribution arrears prior to 1 June 2020.</p> <p>On 18 June 2020, the CNSS decided to grant an amnesty on all penalties and surcharges for late payment of contributions for the benefit of affiliated companies. This amnesty is conditional upon payment of the principal with the possibility of instalment payments.</p> <p>This decision will be effective upon publication of the ministerial decree.</p>
MOZAMBIQUE	
8 April 2020	<p>Introduction of an exceptional regime of licensing for import of essential supplies (food, medicine, biosafety material, diagnosis tests, etc.) in order to reduce the bureaucracy of the importation process. This will be achieved through deferral of payment of taxes and customs duties</p>
16 April 2020	<p>The following tax and customs concessions for the private sector have been announced: expedited clearance of goods imported with respect to the prevention and treatment of Covid-19; a waiver of advance payments of income tax; postponement of the special advance payment of income tax, offset of value added tax (VAT) credits by the taxpayer against any of its other tax debts.</p>
21 April 2020	<p>The Maputo Municipality has extended the payment deadline for municipal vehicles tax to 30 April 2020. The declaration of the state of emergency as a result of the COVID-19 pandemic (see Mozambique-1, News 8 April 2020 for earlier reporting) necessitated the extension.</p>
22 April 2020	<p>The Mozambique Tax Authority has issued two documents regarding the suspension of audits, as summarized below:</p>

	<ul style="list-style-type: none"> • Circular No. 04/GAB-DGI/132/2020, of 8 April 2020, issued by the General Directorate of Taxes, communicates the temporary suspension, with immediate effect, of all tax audits. All paperwork relating to ongoing audits, regardless of the audit stage, must be remitted to the Tax Audits Unit by 17 April 2020; and • Service Order No. 12/AT/DGA/132/2020, of 14 April 2020, issued by the General Directorate of Customs, communicates the temporary suspension, with immediate effect, of all post-clearance audits. Customs authorities must complete all ongoing post-clearance audits by 30 April 2020, regardless of the audit stage.
4 May 2020	<p>The tax and customs measures announced by the Council of Ministers on 14 April were recently approved and gazetted, with clarifying details, through Decree No. 23/2020 of 27 April 2020.</p> <p>The measures are as follows:</p> <ul style="list-style-type: none"> • expedited clearance of goods imported for the prevention and treatment of COVID-19, with the importation procedures and duties/taxes effected within a 90-day period. • taxpayers with an annual turnover not exceeding MZM 2,500,000 in 2019 enjoy the following benefits regarding corporate income tax (CIT): <ul style="list-style-type: none"> ○ waiver of CIT advance payments that should normally be made in the months of May, July and September of 2020; and ○ postponement of the CIT special advance payment to the months of January, February and March of 2021 (this payment is normally due annually in the months of June, August and October). <p>The CIT measures above are available only upon submission of an application to the Ministry of Economy and Finance; and</p> <ul style="list-style-type: none"> • exceptionally, and up to 31 December 2020, taxpayers will be able to offset their VAT credits against any other taxes due.
18 May 2018	<p>The government has recently approved the extension of the value added tax (VAT) exemption on sugar, oil and soap up to 31 December 2020. Such exemption is further applicable to the raw materials, intermediary products, spares and equipment used by the sugar, oil and soap industries. Note that under the VAT Code (Law 32/2007 of 31 December 2007, as amended), the three products above were VAT-exempt up to 31 December 2019 and this is an extension of the exemption.</p> <p>The decision to grant the exemption was announced on 13 May 2020 and will take effect once published in the Official Gazette.</p>
NAMIBIA	
1 April 2020	<p>The Commissioner of Inland Revenue extended the filing deadline for employment income (PAYE) reconciliations from 31 March 2020 to 30 May 2020.</p>
28 April 2020	<p>In continued efforts to cushion the economy against the effects of the COVID-19 pandemic, additional measures have been announced by the Social Security Commission (SSC).</p> <p>On 7 April 2020, the Social Security Commission (SSC) announced an economic stimulus package amounting to NAD 320 million to employers and employees in response to COVID-19. The measures included in the package are set out below:</p> <ul style="list-style-type: none"> • a contribution waiver of NAD 142 million for a period of 3 months for all employers and employees registered with the SSC;

	<ul style="list-style-type: none"> • a salary protection subsidy of up to 50% over a period of 3 months limited to NAD 150 million will be provided to the sectors severely impacted. The severely impacted sectors are yet to be identified. The level of subsidy will depend on the severity of the impact and will vary between industries, businesses and employees; • small and medium-sized enterprises (SMEs) and their employees, and domestic workers in the informal sector will get a fixed grant of NAD 3,000 per individual for 3 months, i.e. NAD 1,000 per month. The fixed grant will cost NAD 32 million and is expected to benefit approximately 12,000 participants; • Men on the Side of the Road, a charitable organization, and similarly organized informal traders, will receive a one-off grant of NAD 3,000 per member. This grant is expected to benefit approximately 3,000 members and the total cost of the grant is NAD 9 million; • post-COVID-19 initiatives to assist SMEs with grants and retraining will be put into place in collaboration with the National Training Authority; and • consideration will also be given to assist the homeless, in consultation with regional offices to assist the SSC with intervention programs. <p>These measures are expected to be implemented as soon as possible; however, no precise dates have been provided. Furthermore, the full details of how the measures will be applied are yet to be provided.</p>
20 May 2020	<p>The Namibia Training Authority has announced relief measures specific to the employer-training grant (ETG) of the vocational education and training levy. The measures are aimed at broadening participation in the scheme and are noted below.</p> <ul style="list-style-type: none"> • The submission deadline for ETG claims is extended from 1 May 2020 to 5 June 2020. • ETG claim evidence requirements have been relaxed to now only include invoices and proof of payment for training costs. <p>The relief measures only apply to claim submissions for the 2019/2020 financial year. The announcement was made on 27 April 2020.</p>
20 May 2020	<p>The Ministry of Finance (MoF) and the Social Security Commission (SSC) have clarified some of the measures included in their economic stimulus packages announced on 1 April 2020 and 7 April 2020 respectively. The clarifications are set out below:</p> <ul style="list-style-type: none"> • The tax-back loan scheme to non-mining companies will be based on 1/12 of the income tax payments made in the previous financial year. Companies in a tax loss position will not qualify for these loans as they would not have paid any tax. Proof of income tax payment must be submitted to the bank. • The tax-back loan scheme for individuals will be based on 1/12 of the Pay-As-You-Earn payments made for the 2020 tax year ending on 28 February. Proof of tax payment needs to be submitted to the bank.
29 May	<p>The Minister of Finance presented the National Budget for 2020/2021 to Parliament on 27 May 2020.</p> <p>Due to the COVID-19 pandemic and the resulting ongoing social and economic impacts, no new taxes have been introduced.</p>

	<p>The Budget mainly deals with measures that were proposed in the 2018/2019 Budget (see Namibia-0907, News 12 March 2018). Details of the Budget are summarized below.</p> <p>Corporate taxation</p> <ul style="list-style-type: none"> • In the 2018/2019 Budget, there was a proposed amendment to disallow the deduction of royalties paid by mining companies. This proposal has now been withdrawn to encourage investor confidence and to allow exploration, production and re-investments in Namibia. • The repeal of export processing zones and manufacturing incentives on imported goods has been passed by parliament. The effective date will be announced in a government gazette. It is proposed that export-processing zones will be replaced by special economic zones. No further details are available at this stage. • Other corporate tax amendments that were proposed in 2018/2019 Budget are still under review and will be finalized after extensive consultation with stakeholders. <p>Personal taxation</p> <ul style="list-style-type: none"> • The personal tax amendments that were proposed in the 2018/2019 Budget are still under review and will be finalized after extensive consultation with stakeholders. • VAT • The VAT amendments that were proposed in the 2018/2019 Budget are still under review and will be finalized after extensive consultation with stakeholders. <p>Export levy</p> <ul style="list-style-type: none"> • The export levy amendments that were proposed in the 2018/2019 Budget are still under review and will be finalized after consultation with stakeholders.
17 June	<p>The Ministry of Finance announced on 15 June 2020 that the deadline for the submission of the individual income tax returns will be postponed. In addition, the deadline for participating in the incentive programme will also be postponed. The details of the postponements are as noted below:</p> <ul style="list-style-type: none"> • the deadline for the submission of the annual individual income tax returns has been postponed from 30 June 2020 to 30 September 2020. The extension was also necessary to allow employers to submit their employee tax template (the ETX template) on the Integrated Tax Administration System (ITAS) portal (the e-filing system) as individual income tax returns are validated against the ETX template as submitted by the employer for the year; • the postponement of the submission deadline does not extend to the payment of tax which is due on 30 June 2020 (for salaried taxpayers) or 30 September 2020 (for farmers and sole proprietors); and • the incentive programme was introduced on 31 October 2019 to encourage taxpayers to register and submit returns on the ITAS portal. The deadline for participating in the incentive programme was initially 30 June 2020 and has now been postponed to 30 September 2020. Under the incentive programme, penalties on all tax accounts will be automatically waived, provided that the below conditions are met: <ul style="list-style-type: none"> ○ the taxpayer is registered as an e-filer on the ITAS portal; and

	<ul style="list-style-type: none"> ○ all outstanding tax returns for all tax types are submitted on the ITAS portal. <p>There is no need for taxpayers to apply for the waiving of the penalties.</p>
23 June 2020	<p>On 18 June 2020, the National Training Authority announced a 2-month payment holiday on the Vocational Education and Training (VET) levy as a further response to the visible adverse impact of the COVID-19 pandemic on the Namibian economy.</p> <p>The payment holiday applies to payroll declarations for June and July 2020 that are due for payment on 20 July 2020 and 20 August 2020, respectively. Despite the payment holiday, employers are still required to submit their payroll declarations (returns) for those 2 months.</p>
NIGER	
20 April 2020	<p>The President, in his speech to the Nation on 27 March 2020 proposed measures, some of which are summarised below:</p> <ul style="list-style-type: none"> - exemption from import duties and VAT on all products which are part of the fight against COVID-19 pandemic; - extension of the vehicle licence tax deadline payment and the suspension of tax audits for 2 months from 1 April 2020 (i.e. until 1 June 2020); - exemption from VAT on inter-urban public transportation for the entire period of suspension of activities and extension of the synthetic tax payment deadline from 31 March 2020 to 1 May 2020;
NIGERIA	
26 March 2020	<p>The Federal Inland Revenue Service announced the following measures: extension of the deadline for filing of value added tax (VAT) and withholding tax returns from the 21st day to the last working day of the month, following the month of deduction; extension of the due date for filing.</p>
22 April 2020	<p>The Federal Inland Revenue Service (FIRS) has waived the late returns penalty (LRP) for taxpayers who pay early and file later and suspended field tax audits until further notice. Taxpayers that are facing challenges of sourcing forex have also been allowed to pay in local currency. The FIRS issued a public notice on 6 April 2020, announcing additional palliative measures to cushion the effects of COVID-19 on taxpayers. The additional measures in detail are:</p> <ul style="list-style-type: none"> • waiver of LRP for taxpayers who pay early and file the corresponding returns at a later date. Taxpayers can send supporting documents to the FIRS' dedicated email addresses or submit at a later date to the tax offices; • taxpayers facing challenges in sourcing forex to offset their liabilities may opt to pay in Naira at the prevailing investors and exporters (I&E) forex window rate on the day of payment; and • field tax audit, investigations and monitoring visits have been suspended until further notice.
30 April 2020	<p>To alleviate the economic impact of the COVID-19 pandemic, on 14 April 2020, the President announced the following measures:</p> <ul style="list-style-type: none"> • a 50% reduction on business licence duty and synthetic tax for the 2020 fiscal year; • a suspension of all tax audits for a 3-month period from April 2020 (i.e. until June 2020); • a more lenient attitude toward requests made by taxpayers that are most affected by the COVID-19 pandemic (i.e. the extreme cases);

	<ul style="list-style-type: none"> • an exemption from prior declarations and other time-consuming formalities for importers in respect of food and medical consumables transfer operations; and • an exemption from taxes and customs duties on medical consumables and equipment used in the fight against the COVID-19 pandemic.
20 May 2020	The Federal Inland Revenue Service (FIRS) through its Public Notice of 19 May 2020 has extended the deadline for the filing of reports by financial institutions under the Common Reporting Standard (CRS) from 31 May to 30 September 2020.
4 June 2020	<p>The Federal Inland Revenue Service (FIRS) has announced the extension of the deadline for the waiver of interest and penalties on tax liabilities from 31 May 2020 to 30 June 2020.</p> <p>The waiver of interest and penalties applies to taxpayers with outstanding tax liabilities arising from:</p> <ul style="list-style-type: none"> • self-assessment filing; • tax audit investigation desk review assessments; and • approved instalment payment plans under the voluntary asset and income declaration scheme (VAIDS) that have not been fully complied with. <p>The FIRS advised VAIDS debtors to settle outstanding tax liabilities within the timeframe indicated above to avoid losing incentives earlier granted under the VAIDS. These incentives include a waiver of interest and penalties, exemption from tax audit and exemption from tax investigation.</p> <p>The announcement of the extension of the deadline for the waiver of interest and penalties was made through a public notice published on 2 June 2020.</p>
4 June 2020	<p>The Federal Inland Revenue Service (FIRS) has announced a phased approach to resuming field audits, investigations and monitoring exercises from 30 June 2020 as follows:</p> <ul style="list-style-type: none"> • Phase I: immediate continuation of reconciliation of findings/liabilities arising as a result of desk reviews, monitoring visits, tax audits and tax investigations; and • Phase II: field visits in respect of monitoring, tax audits and tax investigations. <p>The announcement for the resuming of field audits, investigations and monitoring exercises was made through a public notice published on 2 June 2020.</p>

REPUBLIC OF CONGO (BRAZZAVILLE)

22 April 2020	<p>The following amendments were proposed to the Finance Law 2020:</p> <ul style="list-style-type: none">• reduction of the corporate income tax (CIT) rate from 30% to 28%;• reduction of the lump-sum tax rate from 7% to 5% for individuals taxed on turnover and from 10% to 8% for those taxed on margin; and• tax exemption for donations made to the COVID-19 Pandemic Fund.
22 April 2020	<p>The Minister of Budget issued a Circular Note No. 0247/MFB- summarized below.</p> <ul style="list-style-type: none">• Suspension of audits for 3 months from 1 April 2020 to 30 June 2020.• Extension of deadlines for taxpayers for responding to tax assessments for 3 months.• Extension of the income tax return filing and payment deadline from 20 May to 25 August 2020, with the possibility of being granted a monthly schedule up to 31 December 2020 for payment of the balance of corporate income tax due for the 2019 fiscal year.• Extension of the filing deadline by 1 month for monthly direct tax statements (i.e. deadlines from 10 to 20 May 2020 are postponed from 10 to 20 June 2020, etc., until further notice).• Extension of direct tax quarterly statement filing for the first quarter from 10 to 20 April 2020 to 10 to 20 June 2020.• Suspension of penalties, fines and interest for late payments for a period of 2 months.• Payroll tax payment deferred from April to 30 June 2020.• Payment deferred for 2 months from 30 April to 30 June 2020 for the following taxes, depending on the taxpayer activity:• Suspension of customs inspection fees and acceleration of customs clearance procedures for goods, in particular those used in the fight against COVID-19 pandemic.• Suspension of customs audits for a period of 3 months from 31 March until 31 May 2020.

RWANDA	
23 March 2020	Tax measures adopted include: halting all comprehensive tax audits and post clearance audits for a period of 1 month; allowing taxpayers required by the applicable law to file certified financial statements to declare and pay income tax for year 2019 based on uncertified financial statements.
27 March 2020	Rwanda Revenue Authority issued emergency tax measures, such as extending the deadline for filing and paying income tax for tax year 2019, The new deadlines are: 15 April 2020 for large taxpayers; and 30 April 2020 for small and medium-sized taxpayers.
11 May 2020	<p>The Ministry of Finance and Economic Planning issued the tax measures below to cushion businesses against the effects of the COVID-19 pandemic:</p> <ul style="list-style-type: none"> • allowing computation of quarterly corporate and personal income tax prepayments basing on business transactions of the current tax period instead of the previous tax period as per the provisions of article 34 of the Income Tax Act. Implementation modalities for this measure will be issued by the Rwanda Revenue Authority)(RRA); • exemption from employment income tax for all teachers in private schools with a monthly net income not exceeding FRW 150,000 for a period of 6 months from April to September 2020. This exemption will also apply to employees of companies operating in the tourism and hotel industry earning the same amount for a period of 3 months from April to June 2020; and • exemption from VAT for all masks made in Rwanda to contain the spread of the COVID-19 pandemic.
SENEGAL	
22 April 2020	<p>The President, in his speech to the Nation on 3 April 2020 (French version here), announced the following tax measures:</p> <ul style="list-style-type: none"> • VAT credits will be refunded within limited deadlines to be announced by the government; • rebates and suspension of payroll tax and social security contributions will be granted • tax payment deferral until 15 July 2020 will be granted to small and medium-sized taxpayers • the suspended VAT payment deadline for investors will be extended from 12 to 24 months; • partial reduction of taxpayers' tax debts recognized as at 31 December 2019 will be granted for a total amount of F.CA 200 billion; • tax and customs duties debt collection from businesses most affected by the COVID-19 pandemic will be suspended, • all donations to the COVID-19 Response Fund (FORCE COVID-19) will be tax deductible.
SEYCHELLES	
31 March 2020	All tax payments due in March are being postponed to September 2020: Corporate social responsibility tax, tourism marketing tax, and business tax payments for April, May and June are also being postponed to September 2020; and payments for all other taxes whose deadlines are in April, May and June will remain in place (i.e. they will be due in April, May and June, respectively).

TANZANIA

12 June 2020	<p>The Budget for 2020-21 was presented to the parliament by the Minister of Finance on 11 June 2020. The key fiscal measures to cushion the economy from adverse effects of COVID-19 are summarized below:</p> <ul style="list-style-type: none"> • granting tax reliefs on production and importation to facilitate the availability of medical equipment, medicines and reagents; • special agreement with stakeholders on key export sectors especially export flowers, vegetables, as well as fish fillets to facilitate the direct export from specified local airports;
12 June 2020	<p>The Budget for 2020-21 was presented to the parliament by the Minister of Finance on 11 June 2020. The key highlights of the proposed changes relating to indirect taxation that will take effect on 1 July are summarized below..</p> <p>Value Added Tax Act, (VAT Act) CAP 148</p> <p>Proposed changes to the VAT Act are as follows:</p> <ul style="list-style-type: none"> • exemption for VAT on agricultural crop insurance to enable farmers to insure agricultural crops against unforeseen disasters such as droughts and floods; and • zero rate on export of raw products with the aim of enhancing competitiveness of the products in the international markets as well as abiding by the VAT destination principle. <p>Excise (Management and Tariff) Act, (Excise Act) CAP 147</p> <p>Proposed changes to the Excise Act are as follows:</p> <p>East African Community Customs Management Act, (EACMA) 2004</p> <p>There will be a customs duty remission for 1 year on raw materials used by domestic manufacturers of items used specifically for the diagnosis, prevention, treatment and management of the COVID- 19 pandemic including masks, sanitizers, ventilators and personal protective equipment.</p> <p>Other taxes and levies</p> <ul style="list-style-type: none"> • reduction of Skills and development levy from 4.5% to 4%; • reduction on the import levy charged by the Sugar Board of Tanzania on industrial sugar from USD 9 to USD 7.5 per metric tonne.

TOGO	
24 April 2020	<p>The government took a number of tax measures which will be implemented by the tax administration. The mains measures are summarized below.</p> <ul style="list-style-type: none"> • A 10% reduction on taxation rates granted to businesses operating in the hotel and restaurant sectors. • Suspension of tax audits in progress, with the exception of non-citizen corporates. • Suspension of late penalties for taxes due during this second quarter. • Review of penalties for companies which have undergone tax audits. • Support on a case-by-case basis for companies that are unable to file their financial statements before the deadlines set at 31 March 2020 for individuals' businesses and 30 April 2020 for companies. • Reduction and flexibility of recovery actions and more particularly towards small and medium-sized businesses through payment plans staggered on demand. • Exemption from customs and import duties for medical equipment and other products used exclusively in the fight against COVID-19 pandemic.
TUNISIA	
18 March 2020	The Tax Authority announced that the deadline for submitting the individual income tax returns will be extended to 19 March 2020. The normal deadline is 15 March 2020
27 March 2020	Postponing the deadline for filing the corporate tax returns to 31 May 2020, Suspending all tax audit procedures.
15 April	The Ministry of Finance suspended tax penalties with respect to tax returns due between 23 March 2020 and 30 April 2020. This measure is applicable only to individual taxpayers (other than those subject to the lump-sum tax regime) and corporate taxpayers which are not required to file their tax return electronically.
17 April	The Tunisian parliament delegated to the head of the government the power to issue decree and laws for a 2-month period in accordance with article 70 of the 2014 Tunisian Constitution
21 April 2020	On 14 April 2020, the head of government issued Decree-Law No. 5 for 2020 (the Decree-Law) introducing an exceptional temporary contribution that is applicable to Tunisian individuals realising employment and pension income. The contribution is equal to the salary/pension income of 1 day and is to be levied by the employer or the pension body by way of withholding tax.
24 April 2020	<p>On 18 April 2020, the head of government published Decree-Law No. 6 for 2020 in Official Gazette (No. 33 for 2020) whereby a package of tax and financial measures is introduced to mitigate the impact of the Covid-19 pandemic. The most important tax measures include the following.</p> <p>Measures for businesses affected by Covid-19 pandemic</p> <ul style="list-style-type: none"> • The late payment penalties are suspended from 1 April to 30 June 2020. • Businesses affected by the Covid-19 pandemic are entitled to the refund of their input VAT credit booked between February and September 2020. The condition of an existence of an input credit for an uninterrupted 6-month period is no longer required. This measure is applicable to refund requests submitted before 31 December 2020. <p>Measures for wholly exporting businesses</p> <ul style="list-style-type: none"> • Wholly exporting businesses operating in the food processing sector and wholly exporting businesses manufacturing medical and paramedical

	<p>products are allowed in 2020 to sell their products in the domestic market without losing their tax benefits.</p> <p>Measures for other taxpayers</p> <ul style="list-style-type: none"> • The deadline for the 2019 corporate tax return is postponed to 31 May 2020. The same is applicable for the social solidarity contribution, the dividend withholding tax and the branch profits tax. This measure does not apply to insurance and reinsurance companies, oil and gas companies, and consortiums of oil companies and mining companies operating under a special agreement. • The deadline for the monthly tax returns due on 15 March 2020 is extended to 19 March 2020. • The late payment penalties are suspended up to 30 April 2020 with respect to tax returns due between 23 March and 30 April 2020. This is applicable to taxpayers which are not required to file their tax returns electronically. • The statute of limitation period and time requirements related to tax audit and tax assessment procedures are suspended between 23 March 2020 and the 15th day following the lift of the health lockdown. • The statute of limitation period for the collection of tax debts recorded on the books of tax collection officers are suspended for the period between 23 March 2020 and the 15th day following the lift of the health lockdown. The collection penalties for tax debts are not applicable between 1 April and the 15th day following the lift of the health lockdown
4 May 2020	<p>On 18 April 2020, the head of government published Decree-Law No. 11 for 2020 in the Official Gazette (No. 33 for 2020) in order to reduce VAT, customs duties and other taxes on specific paramedical products. Those products include mainly gloves, hand sanitizer gel, medical coats and masks that are meant for individual protection from Covid-19.</p>
12 May	<p>On 8 May 2020, Tunisia published Decree No. 308 for 2020 in Official Gazette No. 40 for 2020. The decree specified the conditions required for considering a business to be affected by the outbreak. These cumulative conditions are detailed below.</p> <ul style="list-style-type: none"> • A business must not have ceased its activity before the end of February 2020. • The business must not be subject to the judiciary settlement law (Law 36 for 2016 of 29 April 2016 related to collective insolvency proceedings). • The drop in turnover must be equal to or higher than 25% for March 2020 as compared to March 2019, or equal to or higher than 40% for April 2020 as compared to April 2019. More importantly, the turnover drop must be directly connected to the pandemic. For businesses incorporated in March 2019 or April 2019, the turnover drop percentage is computed by comparing the March 2020 or April 2020 turnover to the average turnover for the previous months. • The business must keep all employees whether recruited on a permanent basis or based on a definite contract which is in force at the date of entry into effect of Decree-Law No. 6 for 2020 (18 April 2020). For employees recruited based on fixed-term labour contracts, the employment relationship must be preserved up to the remaining period as referred to under those contracts, except in instances where the labour agreements have been renewed explicitly or tacitly.

	<ul style="list-style-type: none"> The business must have submitted all tax returns due at the end of February 2020. <p>Business that meet the above criteria must submit their requests through a dedicated web platform. Requests are reviewed by a special committee created for that purpose by decision of the Minister of Finance.</p>
20 May 2020	<p>The head of government published Decree-Law No. 4 for 2020 (the Decree-Law) in the Official Gazette (No. 32 for 2020). The Decree-Law is applicable as of 14 April 2020. The most important measures provided include those set out below.</p> <ul style="list-style-type: none"> Businesses are considered as affected by the pandemic if they are registered with the National Social Security Fund and with the Tax Authority, and if their activity has stopped partly or fully on a temporary basis due to the pandemic. Businesses affected by the COVID-19 pandemic may claim the postponement of the social security contribution for the second quarter of 2020 for a 3-month period. No late payment interest are applicable in that case. Employees of businesses that are affected by the pandemic may benefit from a monthly allowance of TND 200 per employee which is granted for the period during which the activity is interrupted. In order to benefit from the social security measures businesses must have paid the employers' social security contribution for the last quarter of 2019 and the first quarter of 2020. The employees must have an employment contract (definite or indefinite) which is already effective on 14 April 2020.
29 May 2020	<p>The Tunisian Ministry of Finance extended the suspension of late payment interests and penalties for certain taxpayers from 30 April up to 31 May 2020 with respect to tax returns due between 23 March and 30 April 2020.</p> <p>On 28 May 2020, the Ministry of Finance published a decision in the Official Gazette No. 48 for 2020 whereby the suspension from late payment interests and penalties is extended until 31 May 2020. This measure is applicable only to individual taxpayers (other than those subject to the lump-sum tax regime) and corporate taxpayers which are not required to file their tax return electronically (annual gross revenue below TND 500,000).</p>
4 June 20230	<p>The Ministry of Finance has extended, until 14 June 2020, the deadline for registration on the web platform dedicated to claim the benefits introduced to mitigate the impact of the Covid-19 pandemic.</p>
9 June 2020	<p>The Tunisian government has extended the list of goods entitled to a reduced indirect tax burden (VAT, customs duties and other taxes) to include infra-red thermometers, medical safety eyewear, thermal cameras and facial recognition equipment.</p> <p>The list was extended by Decree-Law No. 27 for 2020 published in Official Gazette No. 52 of 8 June 2020. The first list had been published by Decree-Law No. 11 for 2020 and covered goods meant for medical protection from the COVID-19 outbreak</p> <p>The decree-law is applicable from 8 June until 31 December 2020.</p>
12 June 2020	<p>The Tunisian government enacted an additional package of tax and financial measures meant to mobilize more revenue for the State Budget and to support businesses to cope with the COVID-19 outbreak.</p>

The measures include the introduction of a new 2% contribution on taxable profits of financial institutions (mainly banks and insurance companies) and a 35% final withholding tax on interest paid on certain fixed term deposits.

The measures encompass also the postponement of certain tax payment and filing deadlines. The first package of tax and financial measures was enacted by Decree-Law No. 6 for which reflects most of the decisions announced on 21 March 2020

On 10 June 2020, the head of government published Decree-Law No. 30 for 2020 (the decree-law) in the Official Gazette (No. 54 for 2020). The most important tax measures, which are applicable as of 10 June, are set out below.

- A temporary contribution to the State Budget is introduced for banks and financial institutions (as defined by Law 2016-48 of 11 July 2016) and insurance and reinsurance companies. The contribution is applicable at the rate of 2% on taxable profits as determined for corporate tax purposes with respect to tax years 2020 and 2021 (with a minimum of TND 5,000). Moreover, the decree-law specifies that the contribution is not deductible for corporate tax purposes.

The contribution is to be paid before 31 October 2020 for tax year 2020. For 2021, the payment of the contribution is to be done simultaneously when filing the corporate tax return for that year.

- Gross interest generated from fixed term deposits in banks (and other similar financial products) is subject to a final withholding tax at the rate of 35% if the interest rate on the first of January of the investment year exceeds the average financial market rate reduced by one percentage point.

The withholding tax is applicable irrespective of the tax regime of the beneficial owner of the interest income and is non-refundable. However, interest on fixed term deposits made in foreign currency or convertible Tunisian dinars is not subject to this withholding tax.

- Partial or full forgiveness of loans interests by banks and similar financial intuitions (including micro-finance institutions) in the context of the COVID-19 measures may not trigger any corporate tax liability for those entities in respect of the year in which the forgiveness occurred. Similarly, partial or full forgiveness by insurance companies of insurance premiums to be paid by clients of banks and other financial institutions may not trigger any corporate tax liability.
- Interest on solidarity government bonds to be issued in 2020 to fund the State Budget will be exempt from individual income tax and withholding tax.
- The deadline for the first 2020 prepayment for corporate tax purposes due on 28 June 2020 is postponed to 20 February 2021 for companies that are affected by the COVID-19 outbreak as defined by Decree No. 308 for 2020 (see Tunisia-1, News 12 May 2020). The implementation of this measure may not trigger any refund claim should the first prepayment have already been settled before the publication of this decree-law.
- The deadline to submit the employer declaration (required by article 55.III of the Income Tax Code) with respect to tax year 2020 is postponed to 30 September 2020.

	<ul style="list-style-type: none"> • Goods imported under the inward processing regime may be sold or exported without paying any late interest payment or penalties. This measure is applicable until 30 September 2020.
UGANDA	
25 March 2020	Taxpayers with an accounting period ending on 30 September and required to file by 31 March 2020 have been granted an extension to file returns. The new due date for filing has been extended to 31 May 2020. All penalties related to late submission of these returns shall be remitted if the returns are filed on or before 31 May 2020.
13 May 2020	<p>The Uganda Revenue Authority (URA) has issued a public notice further extending the deadline for filing monthly and corporate income tax returns. Taxpayers that had requested to make instalment payments have also been given an option to reschedule their payments. The details are outlined below.</p> <ul style="list-style-type: none"> • Taxpayers whose monthly returns were due on 15 April 2020 and/or 15 May 2020 that are unable to file returns have been granted an extension until 31 May 2020. The extensions relate to value added tax, pay as you earn, excise duty, withholding tax and taxes required to be filed under the Gaming and Lotteries Act. • Taxpayers whose accounting date is 31 October 2019 and were unable to file corporate tax returns by 30 April 2020 have been granted an extension until 31 May 2020. • Taxpayers that structured their instalment payments to resume in May 2020 but are unable to meet their obligations are granted an option to further reschedule the payments to resume in June 2020. <p>Penalties and interest for late filing will be remitted if returns are filed by the new dates</p>
13 May 2020	<p>The Uganda Revenue Authority (URA) has issued guidelines to accelerate the refunding process under domestic taxes in order to support taxpayers during the COVID-19 pandemic. The guidelines were issued on 8 May 2020 through a public notice published on the URA website.</p> <p>The guidelines are outlined below.</p> <ul style="list-style-type: none"> • All supporting documentation must be submitted in full within 2 days after submission of the tax return with a refund claim. The URA will reject a refund claim with partial documentation. • Taxpayers with pending refund claims that are unsure about the status of the documentation they submitted are advised to submit amended returns online or submit full documentation by 20 May 2020. • The guideline above also applies to offsetting of claims. • Taxpayers are encouraged to submit refund claims that are 100% legitimate. Any fraudulent refund claims will attract severe sanctions including prosecution.
8 June 2020	<p>On 4 June 2020, the government issued the following supplementary bills, which will take effect on 1 July 2020:</p> <p style="text-align: center;">Income Tax Amendment Bill</p> <ul style="list-style-type: none"> • The Bill proposes to amend section 34 of the Income Tax Act by adding an allowable deduction for a gift made to the government during a year

of income for purposes of facilitating the prevention, treatment and containment of the COVID-19 pandemic.

Value Added Tax (VAT) Amendment Bill

The Bill proposes to exempt from VAT specified medical goods used in the prevention of COVID-19. These items include the following, among other things:

- disposable medical face masks;
- medical boots and impermeable aprons/coverall suits;
- infra-red thermometers;
- motorized fumigation pumps;
- oxygen cylinders;
- body bags;
- biohazard bags;
- container, used sharps, leak proof;
- disinfectants
- medical plastics or rubber gloves;
- gas masks with mechanical parts; and
- disposable hair nets and paper bedsheets.

The Tax Procedure code (TPC) Amendment Bill

- The Bill proposes to defer payment of tax until 30 September 2020 for a taxpayer registered for taxes under the tax laws of Uganda liable to pay tax on or after 1 April 2020 and before 30 June 2020. No interest or penalty will be imposed on any outstanding amounts in this period. This deferment will only apply to the following:
- income tax for companies and other persons involved in the business of manufacturing, tourism and floricultural sectors whose turnover is less than UGX 500 million; and
- tax chargeable on employment income.
- The Bill also seeks to waive any interest on tax arrears unpaid as at 30 June 2020 by a taxpayer that voluntarily complies with its tax obligations.

The Excise Duty Amendment Bill

- The Bill seeks to lower the excise duty rate of un-denatured spirits made from locally produced raw material to 0%.

ZAMBIA

6 April 2020	<p>The Minister of Finance announced tax measures as follows: suspension of excise duty on imported ethanol for use in alcohol-based sanitizers and other medicine-related activities; removal of provisions relating to claims of VAT on imported spare parts, lubricants and stationery. Suspension of import duties on the importation of concentrates in the mining sector.</p>
22 April 2020	<p>The Minister of Finance has announced the following additional measures to mitigate the impact of COVID-19 on businesses:</p> <ul style="list-style-type: none"> • waiver of tax penalties and interest • suspension of customs duties and VAT on additional medical supplies used in the fight against Covid-19
13 May 2020	<p>The Minister of Finance has issued statutory instruments in order to legislate the emergency tax measures that were announced on 20 April 2020 to mitigate the impact of the COVID-19 pandemic on the economy. The statutory instruments were published in the official gazette under Gazette Notice No. 356 of 2020 on 27 April 2020. The details are outlined below.</p> <p>Statutory Instrument Number 36 of 2020 - The Value Added Tax (General) (Amendment) Regulations, 2020</p> <p>The Regulations are aimed at assisting companies and businesses in managing their cash flows during this period by allowing input VAT claims on spare parts, lubricants and stationery.</p> <p>Statutory Instrument Number 37 of 2020 - The Value Added Tax (Zero Rating) (Amendment) Order, 2020</p> <p>The Order extends the list of medical supplies that are not subject to VAT for an initial period of 6 months to expedite the provision of medical-related devices needed to support the fight against COVID-19. The Order is deemed to have come into operation on 1 April 2020 and will be revoked on 30 September 2020.</p> <p>Statutory Instrument Number 38 of 2020 - The Customs and Excise (raw Hides Skins) (Export Duty) (Suspension) Order, 2020 The Order suspends export duty payable on crocodile skins. It is deemed to have come into operation on 1 April 2020 and will cease to have effect on 31 December 2020.</p> <p>Statutory Instrument Number 39 of 2020 - The Customs and Excise (Copper Ores and Concentrates) (Import Duty) (Suspension) Regulations, 2020</p> <p>These Regulations suspend import duty payable on copper ores and concentrates. They are deemed to have come into operation on 1 April 2020 and will cease to have effect on 31 December 2020.</p> <p>Statutory Instrument Number 40 of 2020 - The Customs and Excise (Precious Metals) (Export Duty) (Suspension) Order, 2020</p> <p>The Order suspends export duty payable on specified precious metals. It is deemed to have come into operation on 30 March 2020 and will cease to have effect on 31 December 2020.</p> <p>Statutory Instrument Number 41 of 2020 - The Customs and Excise (Ethyl Alcohol {Ethanol}) (Refunds, Rebates and Remissions) Regulations, 2020</p>

	<p>The Regulations, which will be deemed to have come into operation on 1 March 2020, will provide a suspension of excise duty on ethanol if solely used in the production of alcohol-based sanitizers and medical-related commodities.</p> <p>Statutory Instrument Number 42 of 2020 - The Customs and Excise (Customs Duty) (Suspension) (Medical Supplies) Regulations, 2020</p> <p>The Regulations suspend customs duty payable on specified medical supplies for an initial period of 6 months to support the fight against COVID-19. The Regulations are deemed to have come into operation on 1 April 2020 and will be revoked on 30 September 2020.</p>
ZIMBABWE	
28 April 2020	<p>The Minister of Finance has granted a rebate of customs duty on importation of various materials and equipment. All materials related to the fight against Covid-19 including goods for the testing, protection, sterilization and other medical consumables as gazetted in the Statutory Instrument Number 88 of 2020 now qualify for duty rebate with effect from 30th March 2020.</p> <p>The rebate also applies to value added tax on importation of the items listed in the Statutory Instrument.</p>
13 May 2020	<p>The government has announced the COVID-19 Economic Recovery and Stimulus Package. The package consists of measures relating to relaxation of customs duties, COVID-19 donations, tax-free allowances to specified individuals and the introduction of a new stock exchange. Further details are summarized below.</p> <ul style="list-style-type: none"> • Import duties on raw materials are to be relaxed until the end of 2020. • A credit of 50% of expenditure on donations towards COVID-19 mitigation efforts will be granted to corporate entities. • Frontline health personnel will be paid a tax-free risk allowance. • Interest rates on productive sector loans are to be reduced to not more than 20%. • Statutory reserve requirements on banks will be reduced. • A new stock exchange, the Victoria Falls Securities Exchange (VFEX), has been launched in Victoria Falls to attract offshore capital. <p>The package was announced on 4 May 2020 by the Minister of Finance and Economic Development.</p>