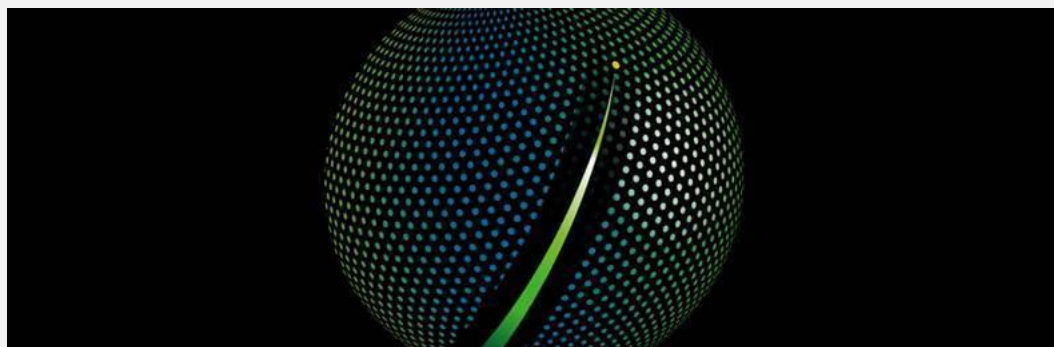


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Africa Tax & Legal–Indirect Tax Newsletter | January 2022



## Africa Indirect Tax News

Your updates for indirect tax and Africa trade matters

### Featured articles



#### Ghana

##### **VAT amendment takes effect from January 2022**

In line with the tax policy proposals in the 2022 Budget Statement, Parliament of Ghana has passed the Value Added Tax (Amendment) Act, 2021 (Act 1072) to bring VAT proposals into effect.

The Amendment Act has a gazette date of 31 December 2021, coming into force from 1 January 2022.

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#### Nigeria

##### **The Nigerian Finance Minister issues the 2021 Value Added Tax Modification Order**

The Nigerian Honourable Minister of Finance, Budget and National Planning, Zainab Shamsuna Ahmed, has issued the Value Added Tax Modification Order 2021 which took effect from 30 July 2021 pursuant to Section 38(b) of the VAT Act.

[Download](#) the VATMO 2021 newsletter for a detailed evaluation of the key changes, modifications and clarifications contained in the 2021 order.



## South Africa

### **New tax invoice requirements effective for non-resident electronic services suppliers**

Non-resident suppliers of electronic services to South African recipients should be aware of new tax invoice requirements that are effective as from 10 December 2021, which include some significant changes from the previous requirements that are described further in this article.

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## Uganda

### **Reinstatement of operation of VAT withholding**

Following the suspension of the operation of VAT withholding in September 2018, Uganda Revenue Authority has issued a Public Notice that re-instates the obligation on designated VAT Withholding agents to withhold VAT effective 1 December 2021 on any taxable supplies made to the agent.

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## Other news

### South Africa

#### **Anti-forestalling and installation of CCTV cameras at tobacco warehouses**

Commonly known as 'sin taxes', the South African Revenue Service has been religiously collecting the excise duty that is derived from the manufacture, importation and distribution of tobacco, and tobacco products such as cigarettes for a long time.

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