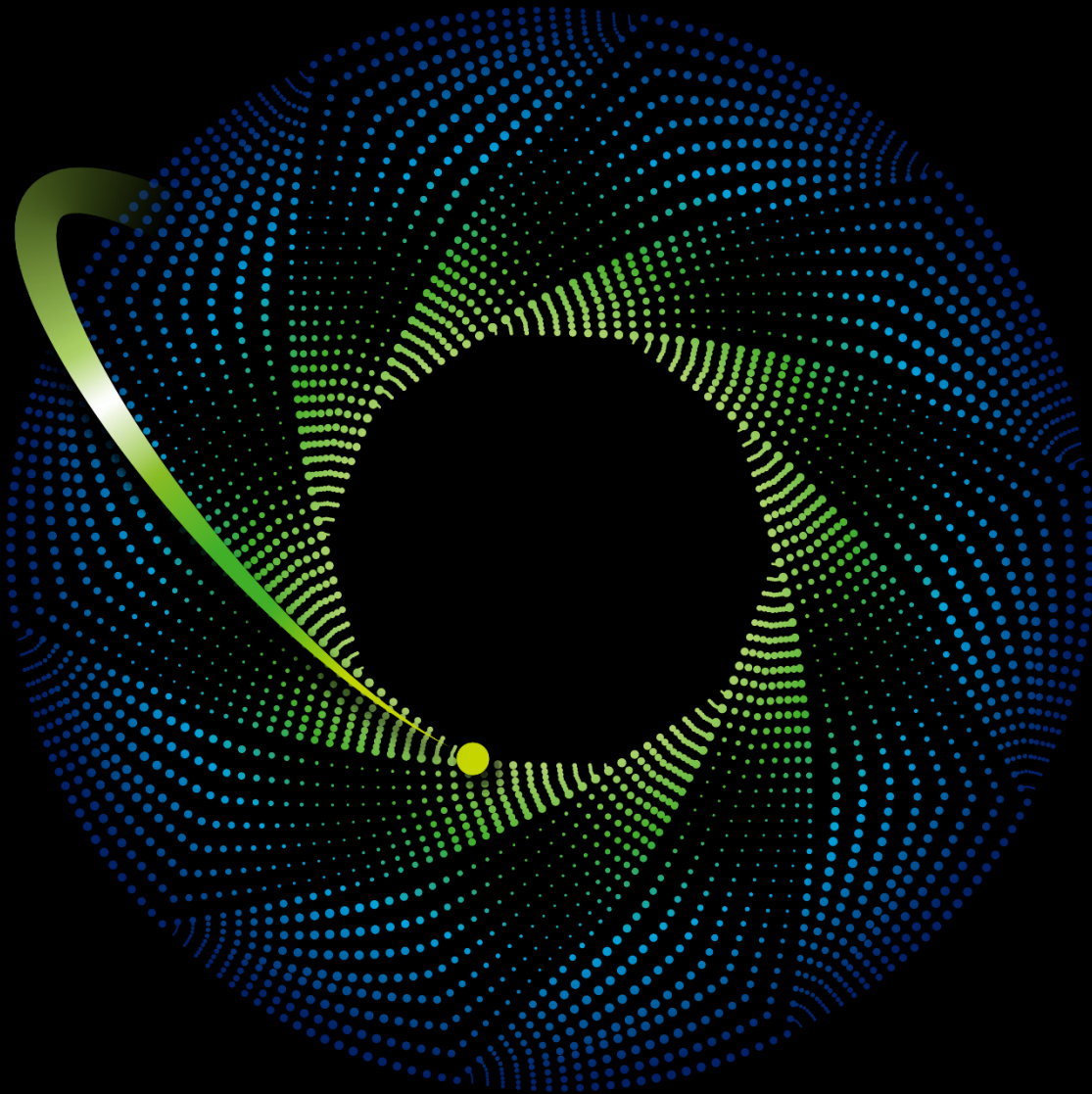


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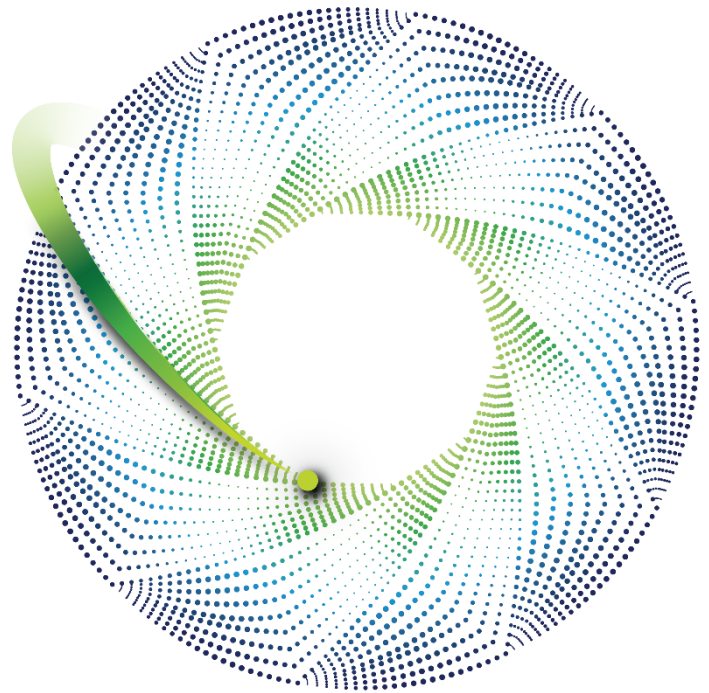
## Deloitte Africa Tax Pulse

Your go-to newsletter for the latest tax developments across the continent

Edition 2 of 2026

## Introduction

Welcome to the Deloitte Africa Tax Pulse, your go-to newsletter for the latest tax developments across the continent.



As African economies evolve, governments are implementing new tax policies to enhance revenue collection, promote transparency, and streamline compliance. These changes significantly impact businesses, individuals, and key industries.

In this edition, we cover the launch of Uganda’s Electronic Fiscal Receipting and Invoicing Solution (EFRIS), Zambia’s implementation of new tax bills impacting income tax, value added tax, duties and property transfer tax; and Voluntary Disclosure Programme, as well as South Africa’s 2026/27 Pre-National Budget Predictions.

Stay informed and prepared as we navigate Africa’s evolving tax environment together.



## Uganda

### Uganda launches EFRIS Phase II: Enforcement expands to 12 new sectors from July 2025

The Uganda Revenue Authority (URA) has announced Electronic Fiscal Receipting and Invoicing Solution (EFRIS) Phase II, expanding mandatory use of the EFRIS, Digital Tax Stamps (DTS), and rental tax compliance.

Effective 1 July 2025, 12 additional sectors must register for relevant taxes, issue e-invoices, and affix DTS where required. Non-compliance, including tampering or selling unstamped products, will result in penalties or prosecution. This builds on enforcement begun in January 2024, with URA continuing sensitisation and support as further sector expansion is anticipated.

[Click here to learn more](#)

## Zambia

### Implementation of the 2025 Tax Bills

Following the key tax measures that were proposed in the 2026 National Budget by the Zambian Minister of Finance and National Planning, the Tax amendments have, as of 1 January 2026, come into effect impacting income tax, value added tax, duties and property transfer tax.

The key changes include the introduction of a Voluntary Disclosure Programme allowing taxpayers to regularise their tax affairs without assessment of penalties and late payment interest, revise turnover tax as well as rental tax bands and rates, introduce new customs duty and surtax rates on selected goods, and enforce stricter requirements for group reorganisations under the Property Transfer Tax Act. The amendments also introduce new compliance obligations and administrative procedures across the various tax types.

[Click here to learn more](#)

### Revision of mandatory pensions contributing ceiling

With effect from 1 January 2026, the monthly maximum employer and employee contribution payable to the National Pension Scheme Authority (NAPSA) has increased to ZMW1,861.80 from ZMW1,708.20. The contribution rate remains at 5% for both the employer and employee (subject to the ceiling of ZMW1,861.80) of an employee's total monthly earnings. Accordingly, all employers' payroll systems should be updated to reflect the new ceiling of ZMW1,861.80.

[Click here to access the NAPSA publication](#)



## Zambia

### Currency directives

With effect from 1 January 2026, it is now a requirement that all domestic transactions denominated in foreign currencies are settled in Zambia Kwacha using the exchange rate prevailing at the time of settlement or the applicable Bank of Zambia published mid-exchange rate on the date of settlement. This requirement also applies on the emoluments paid under employment contracts that are denominated in foreign currencies.

[Click here to learn more](#)

### Voluntary Disclosure Programme

Effective from 1 January 2026, the Income Tax Act, as amended now provides for the Voluntary Disclosure Programme which allows taxpayers to correct past non-compliance, such as under-reporting of income or delaying tax payments, without the assessment of penalties or interest provided that the disclosures are made by the taxpayer before detection by the Zambia Revenue Authority. This initiative aims to encourage tax compliance, offering relief on penalties and late payment interest for voluntarily declared liabilities.

# Southern Africa



## South Africa

### 2026/27 Pre-National Budget Predictions

*Restoring confidence, maintaining optimism, together*

South Africa's 2026 National Budget; delivered on Wednesday, 25 February 2026; arrived at a moment where tax administration and revenue performance became central to fiscal credibility.

The South African Revenue Service's modernisation — from real time value-added tax (VAT) reporting to enhanced transfer pricing enforcement — marked a decisive shift toward a more data driven, globally aligned tax system. With customs reform, incentive redesign and export VAT clarity all on the table, #Budget2026 will shape the compliance landscape for years to come.

[Click here](#) to read our pre-budget insights and predictions, and download the full publication.

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