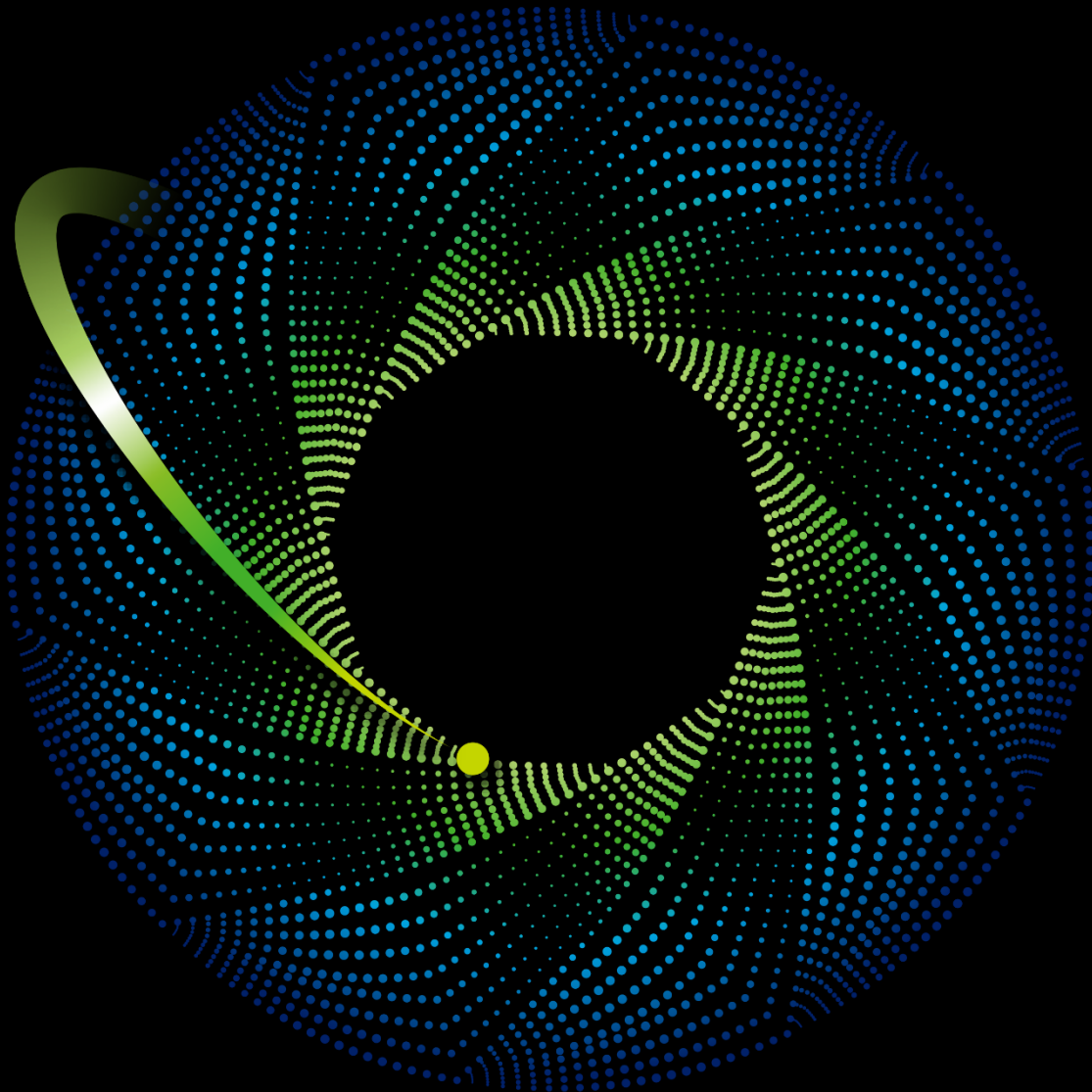


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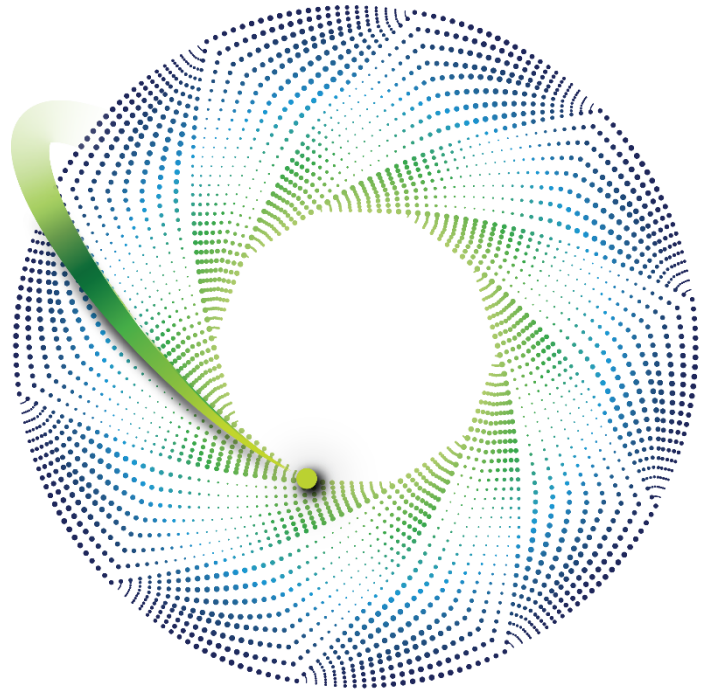
## Deloitte Africa Tax Pulse

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

July 2025

## 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 South Africa's SARS tax collection efforts, which have led to an increase in VAT estimated assessments, Nigeria's extension of the electronic invoicing mandate compliance deadline by the FIRS and Ghana's key tax highlights of 2025 mid-year fiscal policy review.

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



## South Africa

### SARS tax collection efforts have led to an increase in VAT estimated assessments

On 11 December 2023, the South African Revenue Service (SARS) announced that estimated assessment functionality had been implemented for value-added tax (VAT) cases where a vendor does not provide the relevant material requested by SARS during the VAT verification process. As a result, there has been a significant increase in SARS issuing VAT estimated assessments.

Accordingly, it is important for vendors to be familiar with the procedures for responding to such an assessment, in addition to keeping appropriate VAT records, and fully responding to any information or documentation requests relating to the assessment, in a timely manner.

This article aims to clarify the procedure in dealing with estimated assessments before they become additional assessments.

[Click here to read more](#)

### Carbon tax: Have you considered using carbon offsets?

Out of the various changes proposed by the National Treasury of South Africa (National Treasury) in its Carbon Tax Discussion Paper: Phase Two of the Carbon Tax published in November 2024, only a few have been implemented in the South Africa 2025/26 National Budget.

The basic tax-free allowance, which was proposed to gradually reduce from 2026, has been maintained until 2030, and the 30% trade-intensity threshold used to determine the trade exposure allowance, which was proposed to be increased to 50%, also remained unchanged.

The one allowance that was indeed changed, is the carbon offset allowance, which will increase by 5% from 2026.

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## Ghana

### Ghana's key tax highlights of 2025 mid-year fiscal policy review

The Ghana finance minister has announced various tax measures following the 2025 Mid-Year Budget Review presented in Parliament. Key tax policy proposals include reforms to the value added tax (VAT) system, measures to address revenue mobilisation shortfalls at the port, withdrawal of tax exemption on marine gas oil, and steps to improve tax administration and enforcement in Ghana.

While the government is working to pass these proposals into law, they have indicated details of the VAT reform would be presented in November 2025 as part of the 2026 Budget Statement.

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## Nigeria

### FIRS extends deadline for compliance with the electronic invoicing mandate

The Federal Inland Revenue Service (FIRS) has announced that large taxpayers (i.e., businesses with a turnover of NGN5 billion and above) have been granted a **three-month** extension to comply with the mandatory electronic invoicing requirement. This announcement was made via a public notice (the notice) on 11 August 2025.

Recall that on 9 July 2025, FIRS issued a circular communicating that large taxpayers are required to comply with the mandatory electronic invoicing requirement from **1 August 2025**. Based on the notice, the compliance timeline has been moved back, and large taxpayers must now comply with the electronic invoicing mandate from **1 November 2025**.

Please click [here](#) to access our alert and [here](#) to access the notice.

### Nigeria Customs Service announces migration from the Fast Track Scheme to the Authorised Economic Operator programme

The Nigeria Customs Service (NCS) has announced that it would decommission the Fast Track Scheme (FTS) on 31 December 2025 and migrate to the Authorised Economic Operator (AEO) programme. This announcement was contained in a press release dated 1 August 2025 .

It would be recalled that the AEO programme was introduced by the Nigeria Customs Service Act, 2023 and officially launched on 14 February 2025 following the successful conclusion of a pilot programme for selected economic operators (EOs).

Based on the press release, from 1 January 2026, only EOs approved under the AEO programme will enjoy the trade facilitation privileges that were previously available under the FTS.

[Click here to learn more](#)

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