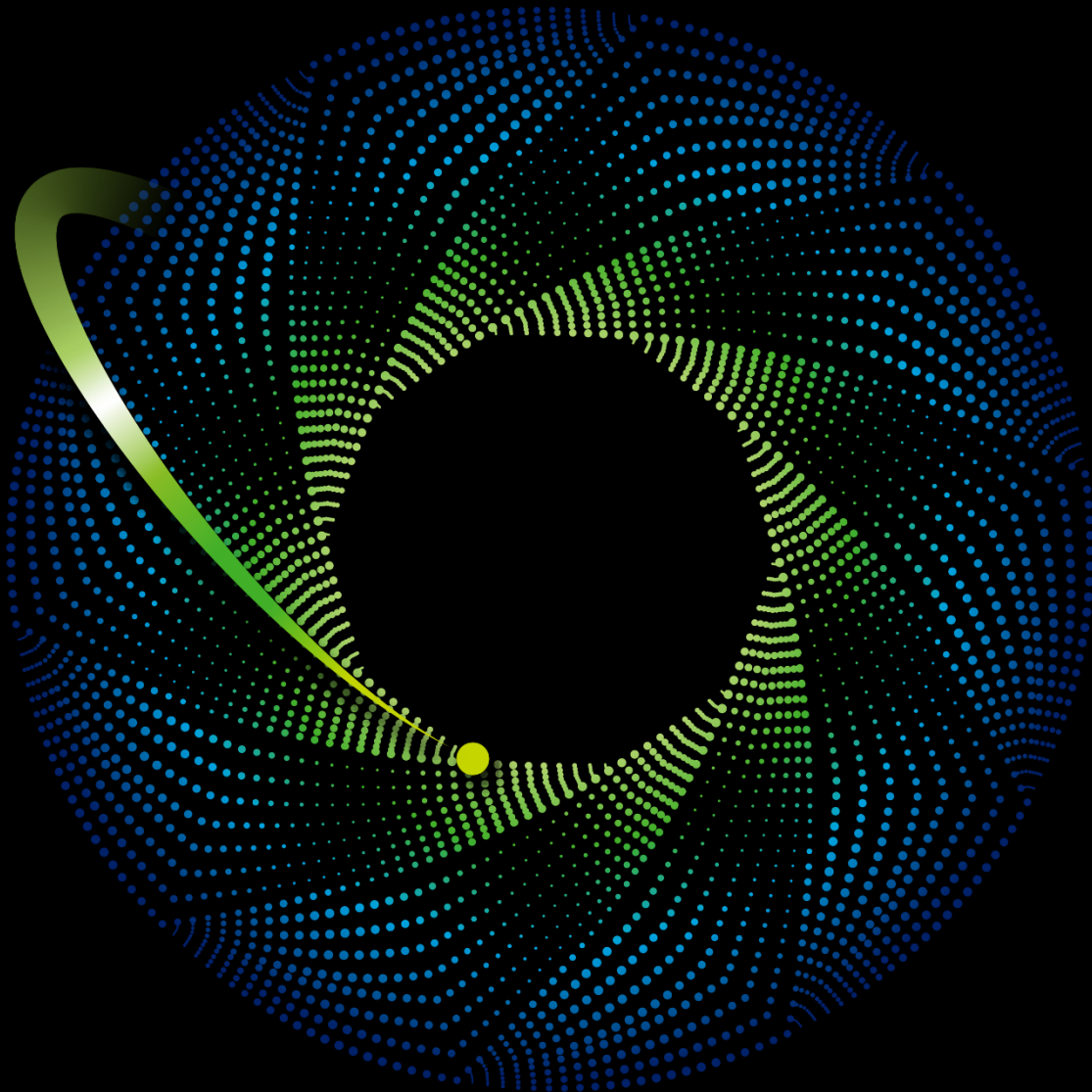


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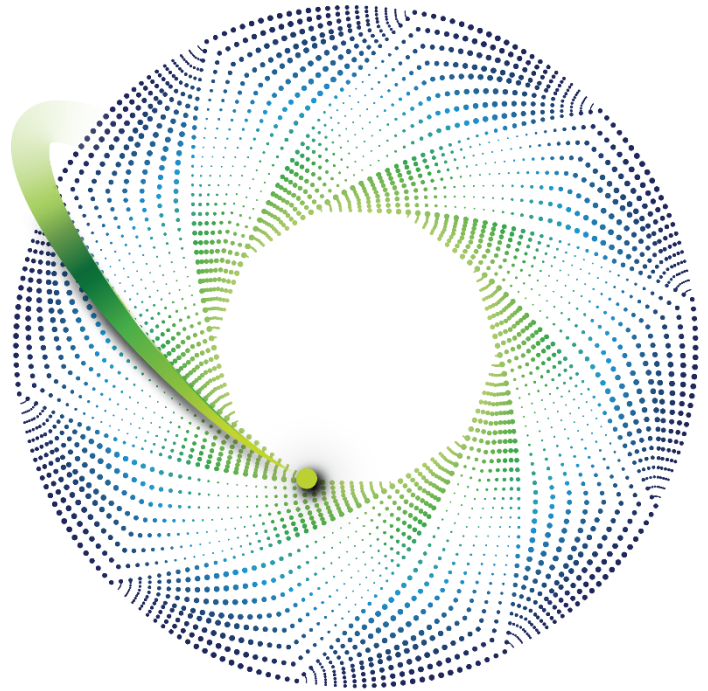
Deloitte Africa Tax Pulse

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

June 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 Congo's new corporate tax innovations introduced by Laws No. 23/052 and No. 23/053, Zambia's revision of the royalty mineral rate on base metals and introduction of the iCARE platform, Ghana's 2025 tax legislative updates and implications, and Nigeria's New Tax Laws.

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



Congo (Brazzaville)

Corporate tax in the Congolese tax system: What you need to know

A general overview of the innovations introduced by Laws No. 23/052 and No. 23/053 of 30 November 2023 in the field of corporate tax. Clear rules relating to the recognition of income and its taxability have been defined on the one hand, and on the other hand, the conditions for the deductibility of charges have been strengthened.

The harmonisation of the taxable period with the OHADA requirements is one of the proofs that clearly merges the legislator's motivations to align the Congolese tax system with international standards.

This motivation is also reflected in the transposition into the domestic legal arsenal of the OECD's traditional transfer pricing methods.

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East Africa



Zambia

Revision of the mineral royalty rate on base metals

On 3 June 2025, the Minerals Regulation Commission Act, 2024 came into operation through the Minerals Regulation Commission Act (Commencement) Order, 2025 issued by the Minister of Mines and Minerals Development.

The notable tax change includes the reduction of the mineral royalty rate to 5% of the norm value of base metals from 9% for open-cast mining operations and 6% for underground mining operations. There are no changes to the rates that apply to copper, cobalt, vanadium, and other minerals.

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Zambia

Local content in mining

On 3 June 2025, the Geological and Minerals Development Act, 2025 came into operation through the Geological and Minerals Development Act (Commencement) Order, 2025 issued by the Minister of Mines and Minerals Development.

A notable development is the introduction of local content in mining, requiring holders of mining rights or mineral processing licenses to give preference to -

- materials and products made in Zambia;
- contractors, suppliers, and service providers located in Zambia who are citizen-empowered or citizen-owned companies; and
- Employment of Zambian citizens with relevant qualifications or skills.

Regulations detailing the local content thresholds eligible for preference are yet to be published.

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Introduction of the iCARE platform by the pensions authority

On 16 June 2025, the National Pensions Scheme Authority (NAPSA), a statutory body that administers the mandatory pensions scheme in Zambia, replaced its electronic pensions administration system, eNAPSA, with a new and enhanced system called iCARE. The new system enhances members' management of KYC (Know Your Customer), contributions, benefits tracking, and pension services.

Employers are advised to verify and update all KYC details to ensure a smooth transition to the new platform. Additionally, payment platform providers, including banks and mobile operators, are required to integrate with iCARE.

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Ghana

2025 Ghana tax legislative updates and implications

Following the announcement of various tax policy proposals in the 2025 Budget Statement, the Ghanaian Parliament has enacted legislation to implement the proposals.

Key legislative updates include:

- exemption of lottery winnings, and proceeds from unprocessed gold from withholding tax;
- increase in growth and sustainability levy rate for gold mining companies from 1% to 3%;
- exemption of motor vehicle insurance from value-added tax;
- extension of sunset clause for growth and sustainability levy, as well as the special import levy from 2024 to 2028; and
- repeal of the emissions levy and electronic transfer levy.

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Energy Sector Levies (Amendment) Act, 2025 (Act 1141) passed to increase the rate of energy sector shortfall and debt repayment levy

The government has amended the Energy Sector Levy Act, 2025 (Act 1135) to increase the rate of energy sector shortfall and debt repayment levy (ESSDRL) for petrol, diesel, and naphtha by GHS1. The ESSDRL for fuel oil and marine gas oil has also been increased by Ghp20. The increment aims to address shortfall payments and legacy debts within the energy sector.

The implementation of the increment in the ESSDRL is scheduled to commence on 16 July 2025.

Nigeria

Nigeria introduces New Tax Laws

President Bola Tinubu has signed the new tax bills into law. These laws introduce significant changes, including –

- **Business and corporate taxes:** new thresholds, allowable deductions, and effective tax rates (ETR), including a 15% minimum ETR for large companies.
- **Capital gains and personal income taxes:** Revised rates, new exemptions, and progressive income tax bands.
- **Indirect taxes:** Input VAT full recoverability, updated VAT sharing formula, and a new fossil fuel surcharge.
- **Administrative changes:** Establishment of the Nigeria Revenue Service, Tax Ombud, and updated audit and dispute resolution procedures.

Taxpayers are expected to begin taking necessary steps ahead of the 1 January 2026 implementation date.

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