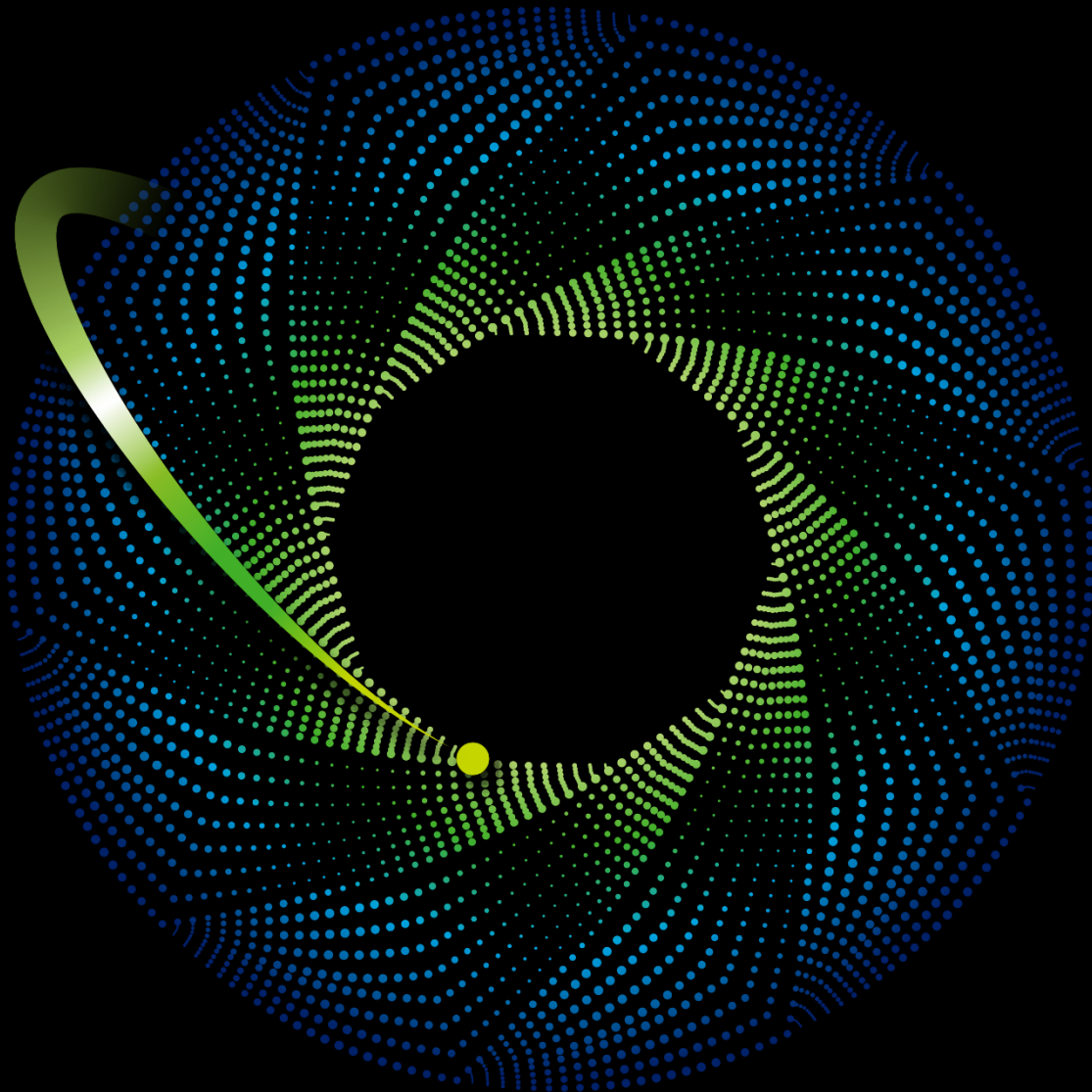


Deloitte.



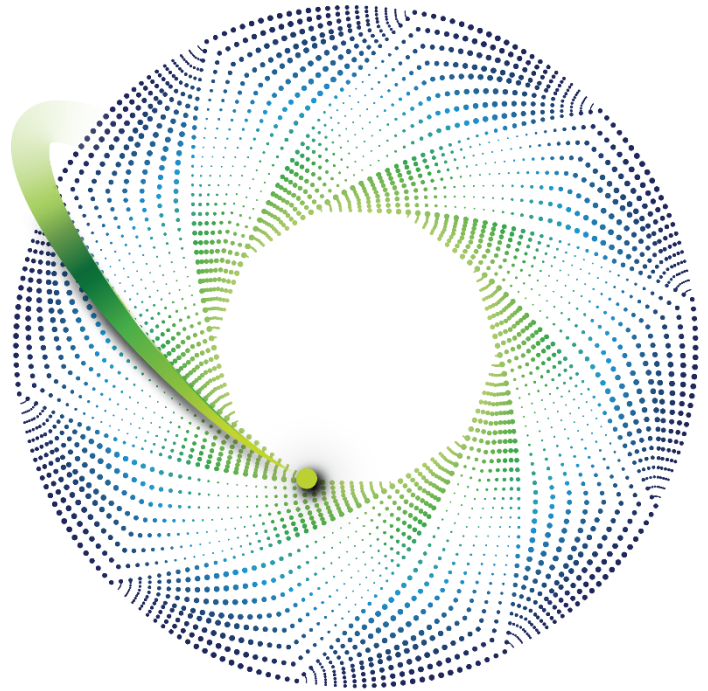
Deloitte Africa Tax Pulse

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

October 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 Namibia's Mid-Year Budget Review, South Africa's proposed 0% VAT for testing services and share the first edition of our South Africa's Tax Roundtable newsletter.

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



Namibia

Namibia's Mid-Year Budget review

On 21 October 2025, Namibia's Minister of Finance presented the mid-year budget review to Parliament. The Income Tax Amendment Bill 2025, that includes ten proposals previously announced, is expected to be enacted by end of the calendar year.

The proposed amendments include the introduction of a local dividend withholding tax at 10% and the reduction of the non-mining corporate tax rate to 28% in 2026/2027, amongst others.

The minister emphasised government's commitment to implement tax reforms to improve tax competitiveness and enhance equity of taxation in line with global trends and is developing a medium-term revenue strategy (MTRS). As part of the MTRS, new tax proposals, addressing outdated laws, broadening the tax base, improving equity within the tax system and evaluations of emerging sectors, will be announced in the 2026 main budget.

[Click here to read, and download, the full commentary](#)

South Africa

Introducing Deloitte's Tax Roundtable: Latest updates in tax law and dispute resolution

We are thrilled to launch our first edition of the Tax Roundtable newsletter, a digest of the latest South Africa updates in tax law, dispute resolution, compliance strategies, and important case outcomes.

Whether you're navigating exchange control requirements or seeking clarity on timing periods for compliance, the Deloitte Tax Roundtable newsletter delivers curated content to empower your decision-making and strategic planning.

[Click here to read more](#)

Proposed 0% VAT for testing services: Why it matters and what vendors should know

The South African government is on the cusp of introducing a significant legislative change that could transform the landscape for suppliers of testing services.

The proposed amendments to the Value-Added Tax Act No. 89 of 1991, which are among the measures included in the 2025 draft Taxation Laws Amendment Bill published in August 2025, aim to broaden the scope of zero-rated transactions, specifically focusing on testing services provided to non-residents—even when those services are physically performed within South Africa.

[Click here to read more](#)

Key contacts

Chijioke Odo

Partner

codo@deloitte.com.ng

Jacqui Wierzbowski

Partner

jwierzbowski@deloitte.co.za

Jean Bernardini

Partner

jbernardini@avocats.deloitte.fr

Lilian Kubebea

Partner

lkubebea@deloitte.co.ke

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457 000 people worldwide make an impact that matters at www.deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.