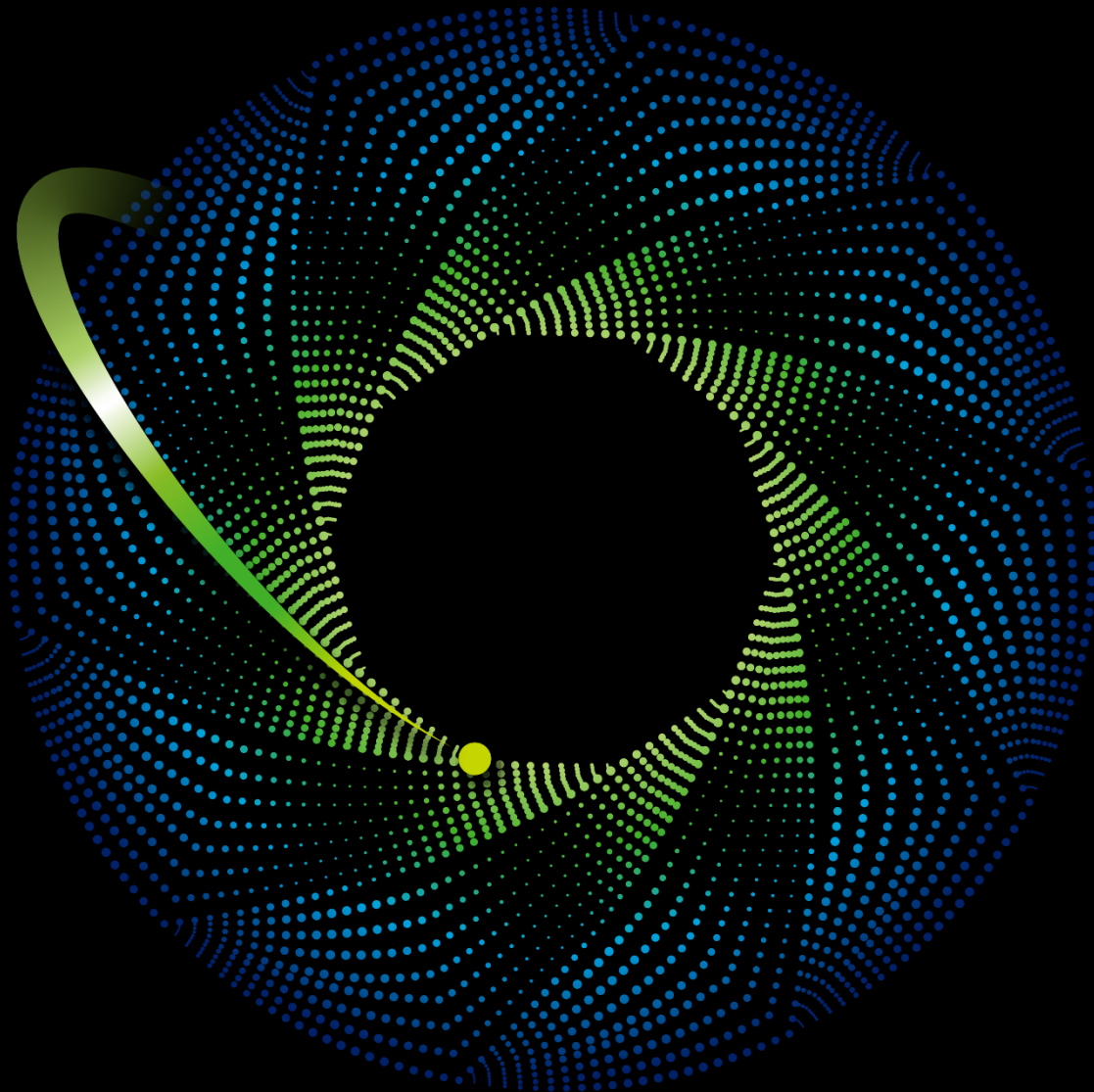


# Deloitte.



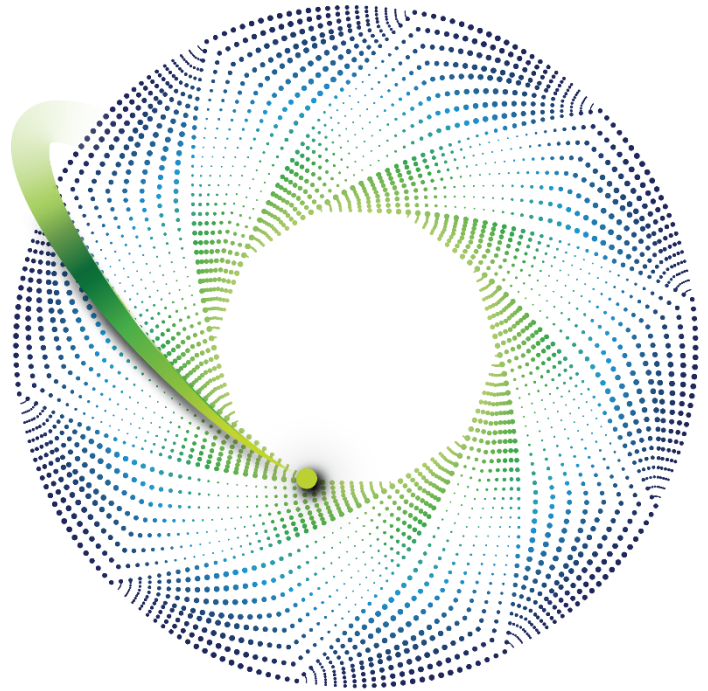
## Deloitte Africa Tax Pulse

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

September 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 Malawi's newly introduced electronic invoicing system, Zambia's 2026 Budget Speech highlights and South Africa's proposed Voluntary Disclosure Programme for customs and excise.

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



## Malawi

### MRA rolls out electronic invoicing system

The Malawi Revenue Authority (MRA) through Government Notice No. 73, has introduced the Electronic Invoicing System (EIS), effective 2 August 2025. The EIS applies to all persons carrying on a business or trade and is intended for generating tax invoices and maintaining stock records in compliance with Malawi tax laws.

The MRA has announced a three-month transition period ending on 1 November 2025, during which taxpayers are required to:

- Acquire or integrate the EIS with existing accounting and billing systems
- Register via the Taxpayer Portal
- Upload stock records into the system

Taxpayers must take the necessary steps to ensure timely compliance to avoid penalties.

## Zambia

### Tax focus: 2026 Budget Speech Highlights

On 26 September 2025, Zambia's Finance and National Planning Minister unveiled the 2026 National Budget (the budget).

Key tax measures proposed in the budget included, among others:

- Revisions of turnover tax threshold and rates;
- Extension of the charge of advance income tax of 15% on foreign remittances to other financial institutions and platforms, as well as upward adjustments of mobile money levies and surtaxes;
- Customs and excise duties on specified goods;
- Removal of penalties chargeable on taxpayers that have made voluntary disclosures; and
- Other housekeeping measures to enhance tax administration.

The proposed measures will come into effect on 1 January 2026, subject to Parliamentary approval.

[Click here to read more](#)



## South Africa

### Voluntary Disclosure Programme is poised to transform customs and excise compliance

South Africa's proposed Voluntary Disclosure Programme (VDP) for customs and excise would mark a decisive shift in the revenue and compliance posture of the South African Revenue Service.

This article discusses how the introduction of a formal customs and excise VDP—which is among the measures included in the draft Tax Administration Laws Amendment Bill, 2025 published in August 2025—would be both a necessary modernisation and a welcome policy improvement.

[Click here to read more](#)

### E-invoicing readiness: A South African perspective

Over 60 countries globally have already introduced and implemented some form of e-invoicing and/or electronic reporting. Some countries have taken a phased approach, mandating only electronic invoicing (e-invoicing) and reporting for certain transactions while others have already had a change in direction and adjusted their approach after initial implementation.

As e-invoicing gains recognition as a global phenomenon, what does this mean for South Africa?

[Click here to read more](#)

# Key contacts

## Chijioke Odo

Partner

[codo@deloitte.com.ng](mailto:codo@deloitte.com.ng)

## Jacqui Wierzbowski

Partner

[jwierzbowski@deloitte.co.za](mailto:jwierzbowski@deloitte.co.za)

## Jean Bernardini

Partner

[jbernardini@avocats.deloitte.fr](mailto:jbernardini@avocats.deloitte.fr)

## Lilian Kubebea

Partner

[lkubebea@deloitte.co.ke](mailto: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](http://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](http://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.

© 2025. For information, contact Deloitte Touche Tohmatsu Limited.