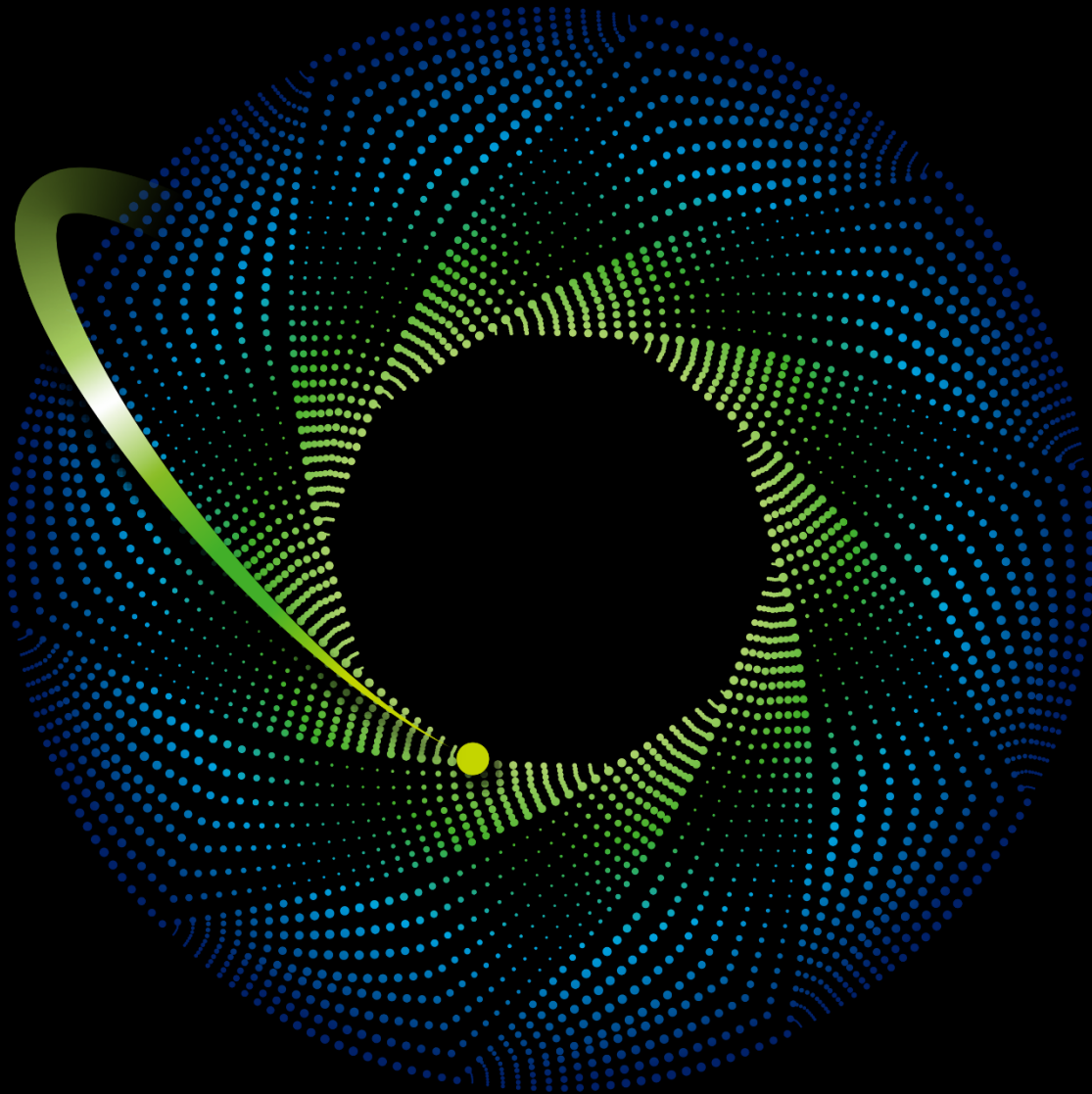


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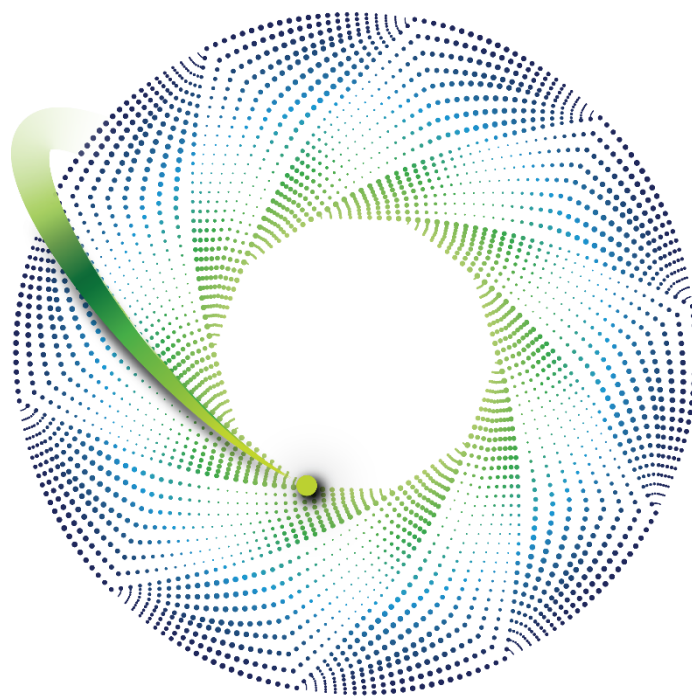
Deloitte Africa Tax Pulse

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

April 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 introduction of mandatory online TEVET levy payments via the TEVET Levy Assessment System (TLAS), South Africa's reversal of the value-added tax (VAT) increase decision, Zambia's implementation of multifactor authentication on TaxOnline II, Nigeria's introduction of electronic visa (e-visa) applications and Kenya's enhanced iTax electronic tax administration platform which allows for refund of tax overcharges.

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



Kenya

Utilisation of overpaid tax

The Kenya Revenue Authority (KRA) has enhanced its electronic tax administration platform (iTax) to allow for utilisation of tax refund and overpayment through issuance of account vouchers to settle withholding value added tax, withholding income tax and withholding rent.

Where the tax due exceeds the voucher, the system will generate a Payment Registration Number for the balance of tax payable. In the converse, the system will generate an acknowledgement receipt and update the taxpayer's ledgers accordingly.

This update will ease cash outflow for businesses and align tax refund administration to Section 47 (1) of the Tax Procedures Act, 2015.

[Click here to read more](#)

Registration for significant economic presence tax

As part of its iTax system enhancement, the KRA replaced the digital service tax (DST) obligation with the recently introduced Significant Economic Presence Tax (SEPT) obligation.

DST was repealed and replaced with SEPT via the Tax Laws (Amendment) Act enacted in December 2024. The KRA has configured iTax to automatically assign SEPT obligations to existing DST taxpayers who can now make payments of DST for the period before the amendment to the Act.

New taxpayers will use the simplified registration form for registration and payment for SEPT.

We urge new and existing taxpayers to ensure compliance with SEPT requirements.

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Malawi

Introduction of mandatory online TEVET levy payments via TLAS

The Technical, Entrepreneurial and Vocational Education and Training Authority (TEVETA), in collaboration with the Malawi Revenue Authority, has announced that, effective 1 May 2025, all Technical, Entrepreneurial and Vocational Education and Training (TEVET) Levy payments must be made online through the [TEVET Levy Assessment System \(TLAS\)](#).

The system allows employers to complete and submit Employer Data Forms or returns and generate Payment Reference Numbers).

To use the system, employers must create an account in TLAS. Employers not registered for TEVET Levy must first register with TEVETA before creating an account.



Zambia

Implementation of multifactor authentication on TaxOnline II

The Zambia Revenue Authority (ZRA) has implemented a multifactor authentication on the electronic filing platform, TaxOnline II, to strengthen data protection.

Taxpayers are now required to verify their identity through multi-steps that require them to input a one-time password (OTP) to access their TaxOnline II accounts, thereby, reducing the risk of unauthorised access. The OTP is sent to the telephone number and email address registered with the ZRA.

Taxpayers are therefore advised to have their registered contact details updated with the ZRA to access their TaxOnline II accounts for purposes of filing returns, facilitating tax payments and accessing taxpayer services.

Southern Africa



South Africa

South African government reverses VAT increase decision

The South African Minister of Finance announced, on Thursday, 24 April 2025, that the planned increase in the value-added tax (VAT) rate will no longer proceed.

The initial proposal to increase the VAT rate had been a topic of intense debate since it was announced in the minister's National Budget Speech in March 2025. However, after extensive consultations with political parties and a thorough review of the recommendations from parliamentary committees, the government has decided to maintain the VAT rate at its current level of 15%.

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Nigeria

The Nigeria Immigration Service has launched a fully automated electronic visa (e-visa) system.

Depending on the visa category, visas will be valid for 30-90 days. The system offers faster processing, with visa decisions expected within 48 hours. It also includes the introduction of short visit visas and replaces manual landing or exit cards with digital versions.

Effective 1 May 2025, the visa on arrival (VoA) policy will be discontinued, although existing VoAs remain valid until 30 May 2025.

[Click here to learn more](#)

Key contacts

Chijioke Odo

Partner

codo@deloitte.com.ng

Jacqui Wierzbowski

Director

jwierzbowski@deloitte.co.za

Jean Bernardini

Partner

jbernardini@avocats.deloitte.fr

Lilian Kubebea

Partner

lkubebea@deloitte.co.ke



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