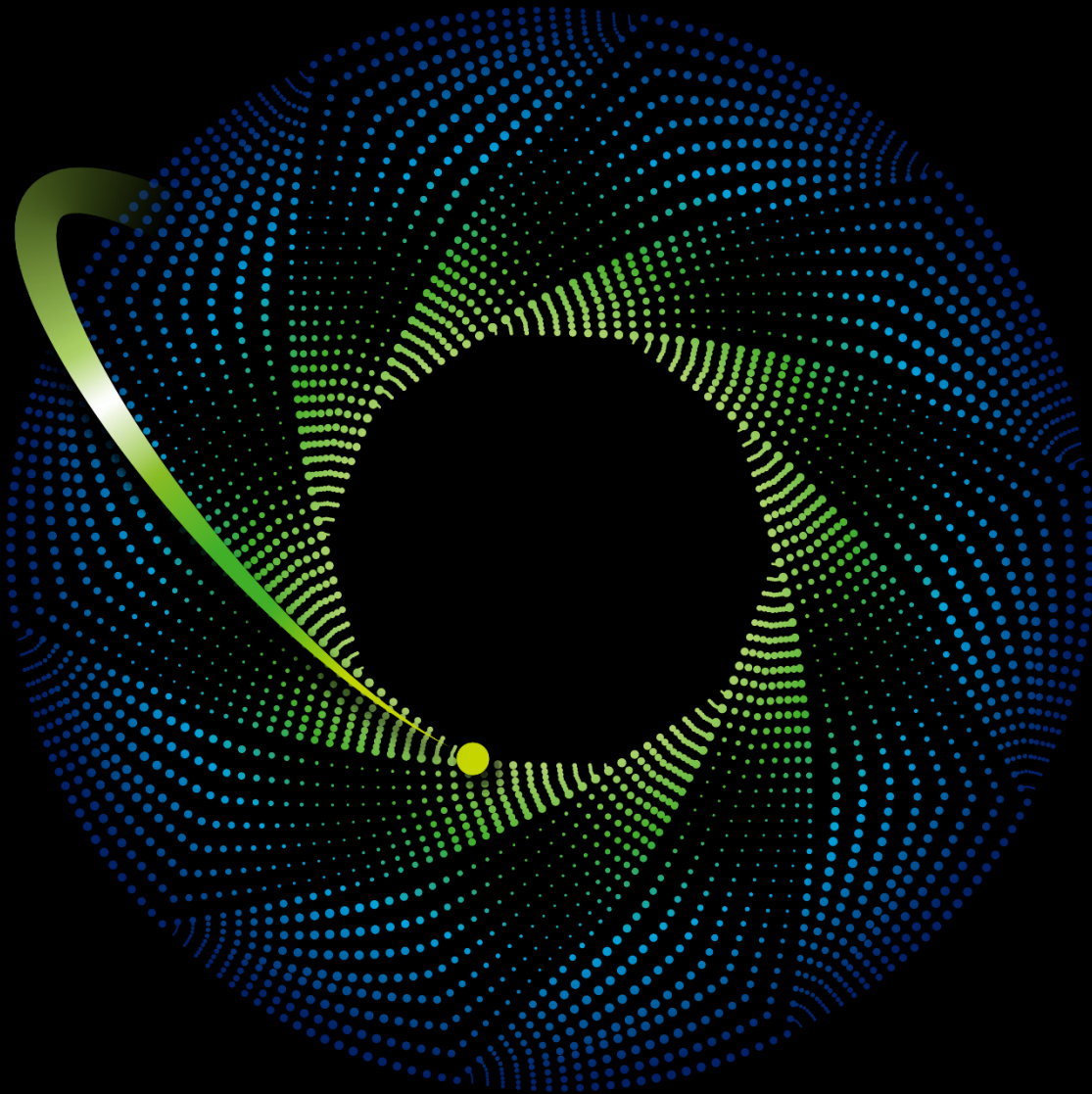


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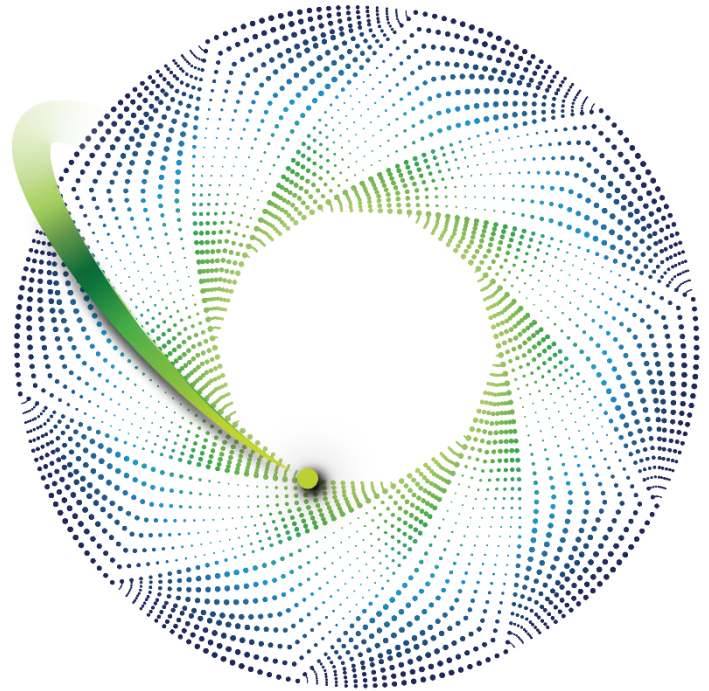
Deloitte Africa Tax Pulse

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

Edition 1 of 2026

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 Botswana’s VAT Amendment Act 2025, Ghana’s Independent Tax Appeals Board; which became fully operational in January 2026; and South Africa’s deadline extension for certain Pillar Two notifications and returns.

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



Botswana

VAT Amendment Act 2025

The VAT Amendment Bill, 2025; circulated in August 2025; has now been approved by the Botswana parliament to be read as the **Value Added Tax (Amendment Act), 2025**.

The commencement of VAT Amendment Act is still **on notice** (*i.e. date of implementation not yet announced*).

South Africa

SARS extends due dates for certain Pillar Two notifications and returns

The South African Revenue Service (SARS) has announced significant deadline extensions for entities required to file global anti-base erosion information returns (GIR) and related notifications.

Entities with fiscal years beginning in 2024 now have until 30 April 2026 for notifications and 30 June 2026 for GIR submissions.

Additionally, SARS' e-filing portal will launch updated registration and notification features on 16 March 2026, offering more time for compliance.

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Ghana

Independent Tax Appeals Board to become operational from 2026

The finance minister has announced that the Independent Tax Appeals Board (ITAB) will become fully operational from January 2026, following the completion of the relevant legislative process in November 2025.

The ITAB was established to provide an independent avenue for resolving tax disputes between taxpayers and the Ghana Revenue Authority (GRA), serving as the first appellate body before matters proceed to the courts.

The board will operate under the oversight of the finance minister, and is expected to issue procedural guidance to assist taxpayers in navigating the appeals process.

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Implementation of new VAT legislation announced

The GRA will implement the Value Added Tax Act, 2025 (Act 1151) from 1 January 2026 following parliamentary approval. The new legislation contains the following key changes:

1. Increasing value added tax (VAT) registration threshold for goods to GHS 750,000;
2. Abolishing the 1% COVID-19 health recovery levy;
3. Claiming the national health insurance levy (2.5%) and the GETFUND levy (2.5%) as deductible input taxes;
4. Abolishing the VAT flat rate scheme; and
5. Reducing the total effective VAT rate to 20%.

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