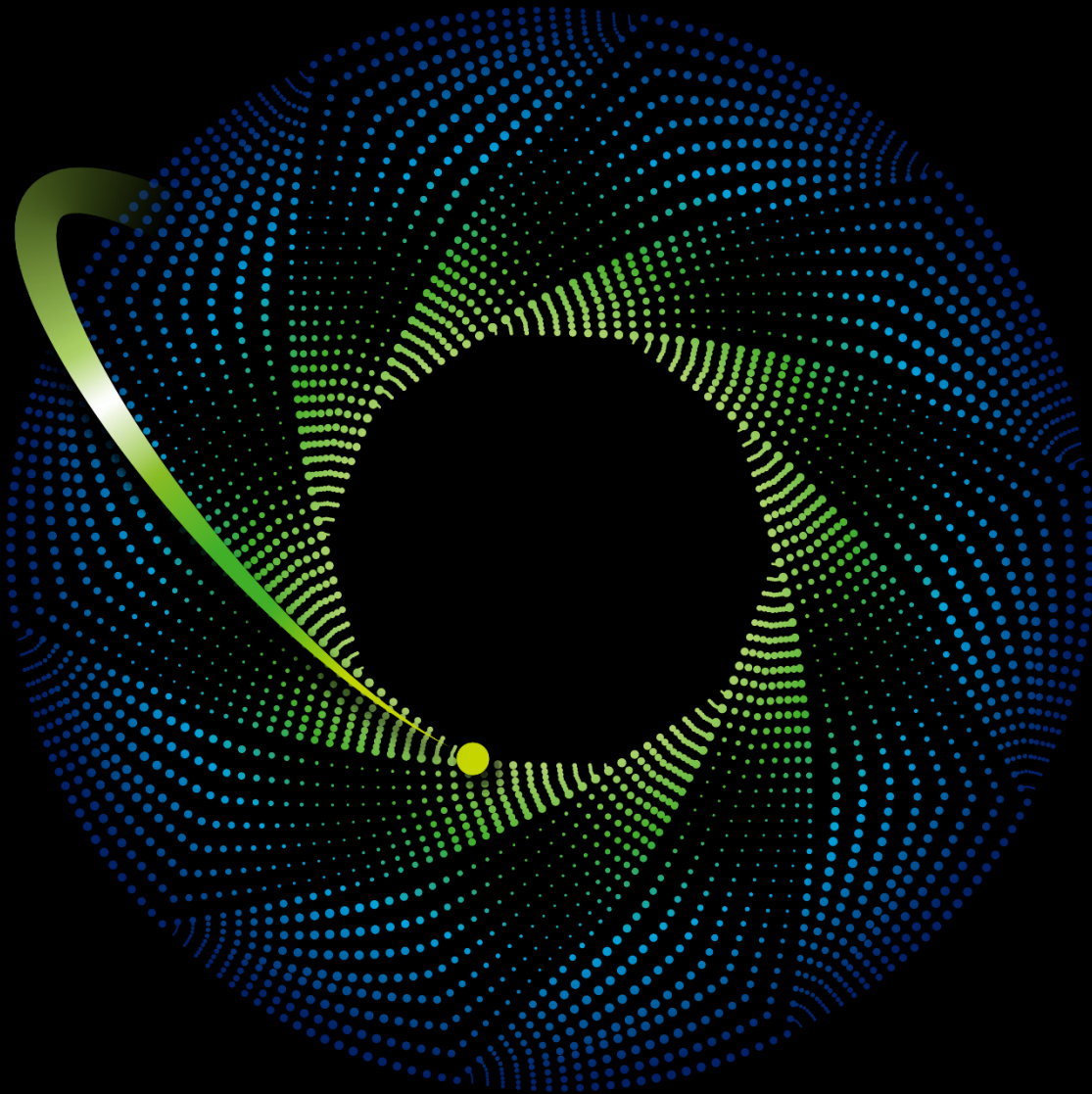


Deloitte.



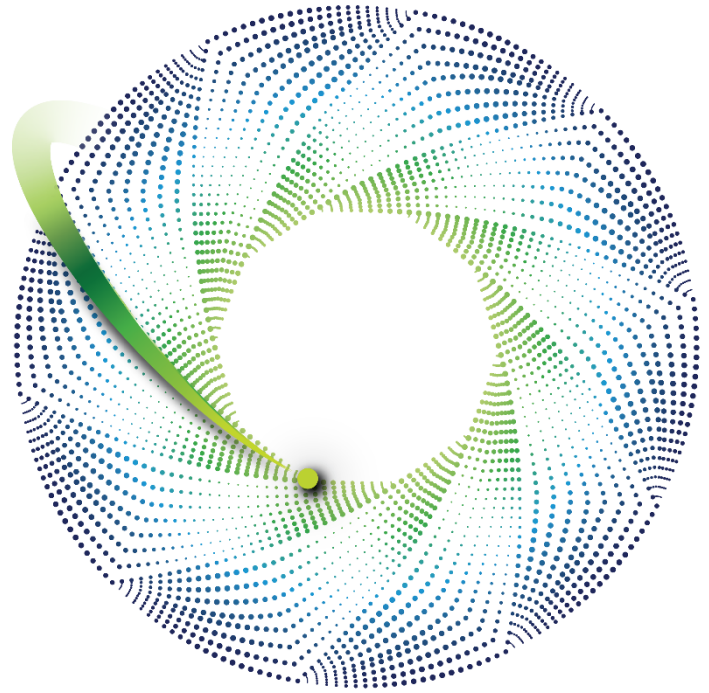
Deloitte Africa Tax Pulse

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

Edition 3 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 provide highlights from the recently tabled 2026/27 Budget Speeches from Malawi, Namibia and South Africa, as well as Ghana’s newly issued legislation to regulate tax exemptions.

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



Malawi

2026/27 Budget Speech Highlights

Driving economic recovery and sustainable growth through impactful reforms and fiscal consolidation

The Malawian Minister of Finance, Economic Planning and Decentralisation delivered the 2026/27 Budget Statement on 27 February 2026, introducing amendments to taxation, tax administration, value added tax (VAT), as well as Customs and Excise Acts aimed at strengthening domestic revenue mobilisation and improving tax administration.

Key amendments include:

- Harmonisation of the period for claiming tax refunds under the VAT Act and the Tax Administration Act to six months;
- Introduction of a final withholding tax of 2% on the gross proceeds from the sale of listed shares; and
- Amendment of Section 39(3) of the Tax Administration Act allowing transfer pricing audits to go back up to nine years.

The VAT, income tax and administrative measures will take effect from 1 April 2026, subject to Parliamentary approval and gazetting.

Southern Africa



South Africa

Deloitte commentary on South Africa's Budget 2026/27

Restoring confidence, maintaining optimism, together

The comprehensive commentary on 2026/27 South African National Budget, highlights the Minister of Finance's strategic, yet delicate, balance between fostering economic recovery and enforcing fiscal discipline.

Key themes include encouraging investment through structural reforms, supporting green energy and infrastructure, as well as providing relief to households via inflationary adjustments to personal income tax brackets and medical tax credits.

Other tax measures, such as an increase in compulsory VAT registration threshold will also provide small businesses with some relief from the administration burden of VAT compliance.

[Click here](#) to access our full analysis on the South Africa 2026/27 National Budget Speech.



Namibia

2026/27 National Budget

On 26 February 2026, the Namibian Minister of Finance tabled the 2026/27 National Budget in the parliament.

The earlier announced Income Tax Bill was slated for a Parliament introduction between July and September 2026. The Bill includes the introduction of local dividend withholding taxes, a new tax regime for long-term insurers provisions relating to hybrid mismatch instruments, and other key proposed measures.

Key new announcements and reconfirmations of reviews include mineral export levies, petroleum income taxation, special economic zones, capital allowances, individuals and trusts tax rates, as well as fringe benefits taxation. Other announcements include additional levies on the fishing industry, expansion of ring-fencing losses, corporate social responsibility (CSR) deduction limitation and measures around Base Erosion and Profit Sharing (BEPS) Action 12.

The current tax amnesty programme will not be extended past 31 October 2026. There are no changes to the VAT rate, VAT registration threshold, export levies, fuel levies and environmental levies.

[Click here to read more](#)

West Africa



Ghana

Modified tax scheme for individual businesses who fall below the VAT threshold

Ghana's Value Added Tax Act, 2025 (Act 1151), has increased the VAT registration threshold for businesses supplying goods from GHS 200,000 to GHS 750,000.

This adjustment will exempt many small businesses from compulsory VAT registration. However, affected businesses must continue to charge and account for VAT until formally deregistered by the Ghana Revenue Authority (GRA).

The GRA has indicated that businesses falling below the new threshold will, where applicable, be transferred to a Modified Tax Scheme (MTS) to ensure they remain within the tax register.

The MTS is a simplified and flexible income tax framework designed for qualifying informal sector businesses.



Ghana

Ghana issues legislation to regulate tax exemptions

Ghana has introduced the Exemptions Regulations, 2025 (L.I. 2514), effective 21 November 2025, to operationalise the Exemptions Act, 2022 (Act 1083). The regulations establish the administrative framework for applying, assessing, and granting exemptions, as well as set clear procedures, timelines, and documentation requirements for applicant categories including covered entities, privileged persons, and private businesses.

The regulations also clarify industry specific concessions, reporting obligations, and other conditions required for effective implementation of the Act.

The scope of the regulations covers exemptions under the Exemptions Act and exclude remissions, waivers, or extensions of tax payment deadlines under other tax laws.

[Click here to read more](#)

Deduction at source for VAT paid to nonresidents on digital services considered

Ghana's government is seeking to introduce digital solutions for at-source VAT collection on cross-border transactions made via digital platforms owned by nonresident taxpayers, as part of broader VAT reforms.

The proposed system would enable local financial institutions and payment service providers to identify, withhold, and remit VAT directly to the Ghana Revenue Authority, enhancing compliance and reducing revenue loss.

Nonresident digital service providers are required to assess the potential impact on their VAT compliance, as the new approach aims to improve real-time monitoring and enforcement of VAT obligations in Ghana.

[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 leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. Building on its 180+-year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 470,000 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.