

Deloitte.



African Tax Desk

Your focal tax point for
investment and business
operations in Africa

In the Middle East
since 1926

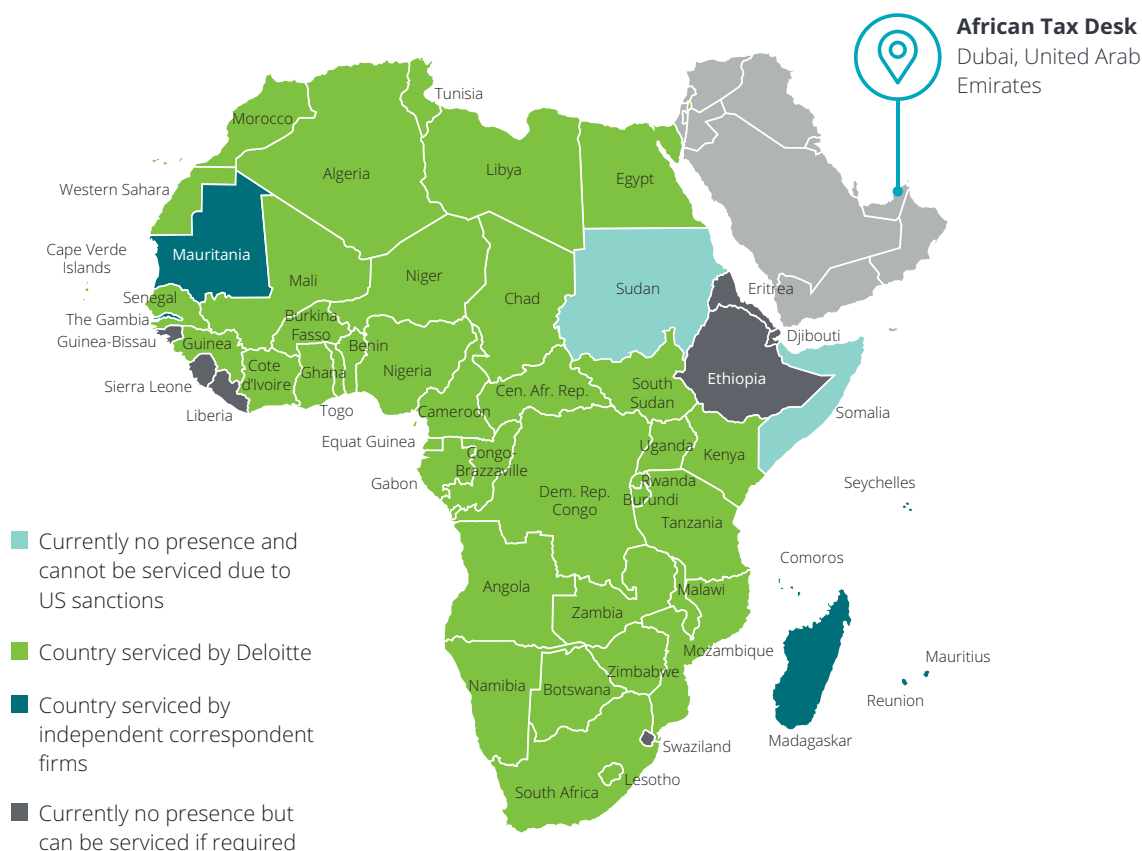
About the Deloitte African Tax Desk

Based in Dubai, the African Tax Desk is uniquely positioned to support Middle East-based businesses like yours with their current operations or investments in Africa.

We provide our clients with a single point of contact for the management of their tax affairs across the African continent.

We aim to offer your business flexible solutions in collaboration with the strong Deloitte network and affiliates established in Africa, present in more than 52 countries across the continent.

We provide our clients with a single point of contact for the management of their tax affairs across the African continent.



How can we help?

Based in Dubai, our African Tax Desk offers a wide range of tax services, including the below:

Tax advisory

- Whether you have just set foot in Africa or you have existing operations in the continent, we can offer tax advisory solutions that suit your requirements. Our services include:
 - Tax and investment advice on entry to Africa
 - Multijurisdictional tax advice on African operations
 - Advice on specific tax issues facing your operations in Africa

Tax compliance

- We use a coordinated model where compliance services are delivered to each entity locally by our local country teams but are coordinated and monitored centrally, giving control and visibility to your Middle East-based group over the compliance position.

Tax due diligence

- We assist with the tax due diligence process in the context of M&A transactions in Africa:
 - Identifying material historical tax risks and potential exposures
 - Assessing the tax risk quantum and the likelihood of occurrence
 - Providing recommendations on how to deal with the tax findings in the valuation/sale & purchase agreement and/or post-closing

Tax structuring

- We help you identify an efficient tax structure for your African operations that is also commercially and legally feasible and can accommodate future investment or potential acquisitions.
- A suitable structure should be robust to withstand any regulatory requirements including Base Erosion Profit Shifting (BEPS) and achieve the following objectives:
 - Straightforward implementation
 - Tax efficient repatriation of profits
 - A tax efficient future exit

Support with tax audit

- We support our clients with tax audit and disputes in Africa. Our offerings include:
 - Drafting any required communication with the tax authorities
 - Technical tax support in developing arguments that withstand tax authority enquiries
 - Interacting with the tax authorities on a regular basis to assist in resolving tax disputes
 - Leveraging the experience of our local offices in dealing with tax disputes

Tax modeling

- We provide bespoke support to your project, reviewing from a tax perspective the key tax assumptions contained in your financial model.
- We assist in modeling tax implications in the financial model of your proposed project.
- We undertake analysis of tax exemptions/concessions which could be relevant to your project and tax credits impacting your financial model.

The key benefits of using Deloitte African Tax Desk



A regional partnership between Deloitte African Tax Desk and your business...

Our Deloitte African Tax Desk has a deep knowledge of the Middle East region and the requirements of Middle East-based businesses when expanding into the African continent. We are also familiar with most of the challenges that could be facing them and have worked with a number of our clients to overcome those challenges and ensure that they have a good understanding of the tax issues facing their investment or operations in Africa.



...coordinated regionally and delivered locally...

Based in Dubai, our African Tax Desk provides connectivity with over 52 Deloitte offices across Africa.

We have a highly accomplished and experienced team based regionally with a demonstrable record of achievement in delivering value added tax services in Africa in coordination with our Deloitte network in Africa.

Our African tax team is multilingual with an extensive knowledge of the African taxation system and has managed large-scale projects in various locations across Africa.



...to drive value for your organization.

Our focus is on high quality services and advice that prioritize delivering value for your business. By harnessing the information and experience we have gained through our projects in the African continent, we will be able to add value to your investment and operations in Africa.

How to get in touch

The Deloitte African Tax Desk has a growing team of tax specialists, with details of our key contacts set out below.



Alex Lax

Partner

Tel +971 4 506 4700
alexlaw@deloitte.com



Khadija Idboujnane

Senior Manager

Tel +971 4 506 4896
khidboujnane@deloitte.com



This publication has been written in general terms and therefore cannot be relied on to cover specific situations; application of the principles set out will depend upon the particular circumstances involved and we recommend that you obtain professional advice before acting or refraining from acting on any of the contents of this publication.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories, serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 280,000 people make an impact that matters at www.deloitte.com.

Deloitte & Touche (M.E.) (DME) would be pleased to advise readers on how to apply the principles set out in this publication to their specific circumstances. Deloitte & Touche (M.E.) accepts no duty of care or liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

DME is a licensed member firm of Deloitte Touche Tohmatsu Limited (DTTL) and is a leading professional services firm established in the Middle East region with uninterrupted presence since 1926. DME's presence in the Middle East region is established through its affiliated independent legal entities, which are licensed to operate and to provide services under the applicable laws and regulations of the relevant country. DME's affiliates and related entities cannot oblige each other and/or DME, and when providing services, each affiliate and related entity engages directly and independently with its own clients and shall only be liable for its own acts or omissions and not those of any other affiliate.

DME provides audit and assurance, tax, consulting, financial advisory and risk advisory services through 25 offices in 14 countries with more than 3,300 partners, directors and staff. It has also received numerous awards in the last few years which include, Middle East Best Continuity and Resilience provider (2016), World Tax Awards (2017), Best Advisory and Consultancy Firm (2016), the Middle East Training & Development Excellence Award by the Institute of Chartered Accountants in England and Wales (ICAEW), as well as the best CSR integrated organization.