Afriwise Tax Module

General principles

General overview and trends

Legal framework

Trends and practice

Penalties

Corporate taxation

Corporate income tax

Rates

Residence basis

Tax year

Calculation of income tax

Local and foreign operations

Other specific income tax provisions

Filling and payment

Other taxes and income

Withholding tax and dividends

Interest and loyalties

Other income taxes

Anti-avoidance

Rules and requirements

General rules

Transfer pricing

Thin capitalisation

Other anti-avoidance rules

Taxation of individuals

Income tax

Rates

Residence Basis

Tax year

Calculation of income tax

Filing and payment

Capital gains tax

Calculation of capital gains tax

Employment-related taxes

Payroll and social security

Payroll

Social security Contribution

Indirect Taxes

VAT and other transaction taxes

Scope

Registration and payment Customs and excise duties Duties and levies payable Exemptions and preferential rates

Miscellaneous taxes

General overview
Situation-specific taxes