



# VAT on Electronically Supplied Services – Summary

#	Country	VAT rate	Scope
1	Angola	<ul style="list-style-type: none"> <li>Standard VAT regime – 14% on invoices 14%</li> <li>Simplified VAT regime (turnover up AOA 350,000,000) – 7% on receipts 7%</li> <li>VAT exclusion regime (turnover equal to or less than AOA 25,000,000) – No VAT</li> </ul>	B2B and B2C
2	Benin	18%	B2B and B2C
3	Cameroon	19.25%	B2B and B2C
4	Cape Verde	15%	B2B and B2C
5	Côte d'Ivoire	18%	B2B and B2C
6	Democratic Republic of Congo	16%	B2B and B2C
7	Ghana	<p>VAT rate of 15%, National Health Insurance Levy (NHIL) – 2.5%, Ghana Education Trust Fund Levy (GETFL) – 2.5% and COVID-19 Health Recovery Levy (CHRL) – 1%.</p> <p>The effective rate is 21.9%</p> <p>21.9%</p>	B2B and B2C
8	Guinea	18%	B2B and B2C
9	Egypt	<p>Supplies made on the e-service are subject to VAT at the rate of 14%. 14%</p> <p>Professional and consultancy services are subject to VAT at the rate of 10%. 10%</p>	B2B and B2C
10	Kenya	16%	B2B and B2C
11	Madagascar	20%	B2B and B2C
12	Morocco	20%	B2B and B2C
13	Mozambique	16%	B2B and B2C
14	Nigeria	7.5%	B2B and B2C
15	Senegal	18%	B2B and B2C
16	Sierra Leone	15%	B2C and B2B via through reverse charge mechanism
17	South Africa	15%	B2B and B2C
18	Tanzania	18%	Unregistered persons (regardless of whether they are B2B or B2C)
19	Uganda	18%	B2C only i.e. non VAT registered customers
20	Zambia	16%	B2B and B2C
21	Zimbabwe	15%	B2B and B2C