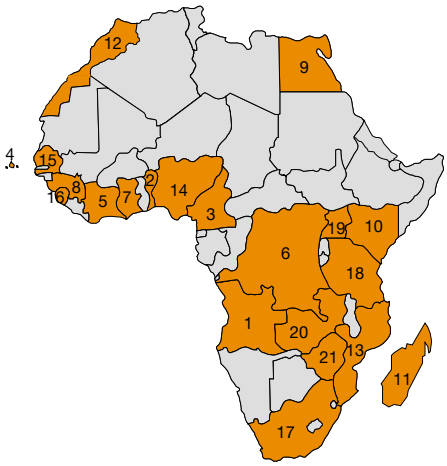


# VAT on Electronically Supplied Services – Summary

| # | Country | VAT rate | Scope |
|---|---|---|---|
| 1 | Angola | • Standard VAT regime – 14% on invoices<br>14%<br>• Simplified VAT regime (turnover up AOA 350,000,000) – 7% on receipts<br>7%<br>• VAT exclusion regime (turnover equal to or less than AOA 25,000,000) – No VAT | 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 | 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%.<br><br>The effective rate is 21.9%<br>21.9% | B2B and B2C |
| 8 | Guinea | 18% | B2B and B2C |
| 9 | Egypt | Supplies made on the e-service are subject to VAT at the rate of 14%.<br>14%<br>Professional and consultancy services are subject to VAT at the rate of 10%.<br>10% | 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 |

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