



Meijburg & Co
Tax & Legal

NL-Africa Tax Desk



Although the African continent consists of 54 countries, there are typical challenges that MNEs and investors come across when investing, executing M&A deals and developing business activities in Africa. These challenges show that managing your tax position

in Africa is not a 'one-off' exercise, but requires specific expertise and continuous monitoring of the latest developments. In this regard, the NL-Africa Tax Desk assists you with a smooth landing on the African continent.



What does the NL-Africa Tax Desk offer?

Tax services in Africa and the Netherlands

- Single point of contact and liaison for Africa tax-related services
- Tax compliance for companies and branches in Africa
- Reviewing corporate structures based on latest developments in international tax law (e.g., BEPS, MLI and EU directives)
- Advice on transfer pricing policies and local transfer pricing documentation obligations
- Tax due diligence in Africa
- Tax structuring for investments into Africa
- Provide updates on local African tax developments and changes to Tax Treaties → key to stay compliant with local tax obligations

Direct access to KPMG Tax specialists across Africa

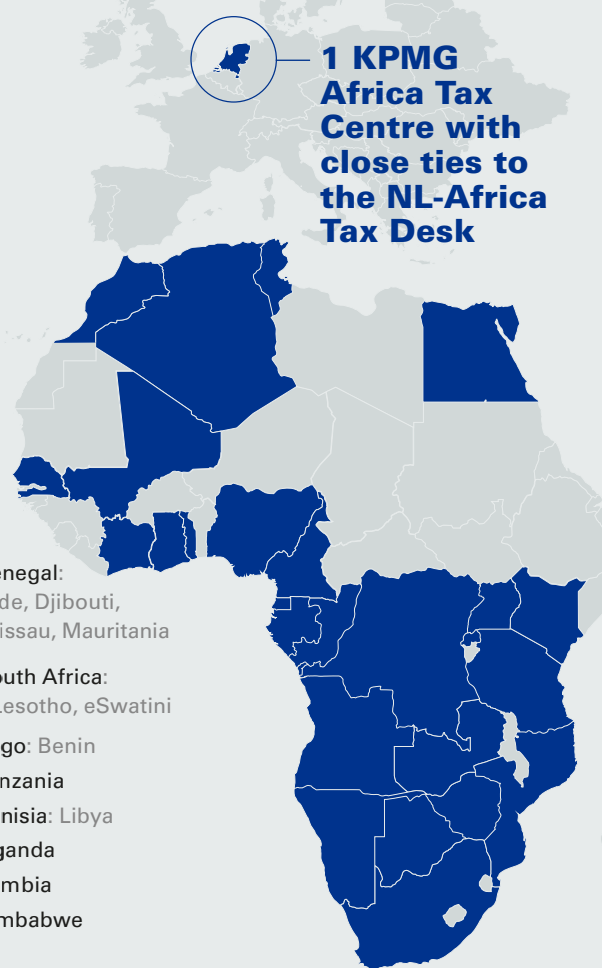
- Based on our high-end knowledge and experience in international tax advisory, Meijburg & Co is well-placed to organize and coordinate African tax advice for international investors and MNEs
- Close collaboration between the NL-Africa Tax Desk and the KPMG Africa Tax Centre ensures that our knowledge and expertise is used to the client's best advantage
- Through this close collaboration Meijburg & Co promotes:
 - Streamlined KYC processes - flex-engagements that give worldwide access to the international KPMG network, without obligations;
 - Quality control; and
 - Sanity checks on fee expectations and transaction timing
- The NL-Africa Tax Desk team includes French speaking professionals.

KPMG Tax in Africa and the NL-Africa Tax Desk

1 KPMG Africa Tax Centre with close ties to the NL-Africa Tax Desk

27 KPMG Tax firms servicing the continent

- ▶ KPMG Algeria
- ▶ KPMG Angola
- ▶ KPMG Botswana
- ▶ KPMG Cameroon: Central African Republic, Chad
- ▶ KPMG Congo (Brazzaville)
- ▶ KPMG Côte d'Ivoire: Burkina Faso, Guinea, Niger
- ▶ KPMG Democratic Republic of Congo
- ▶ KPMG Egypt: Sudan
- ▶ KPMG Equatorial Guinea
- ▶ KPMG Gabon
- ▶ KPMG Ghana: Liberia, Sierra Leone, The Gambia
- ▶ KPMG Kenya: Eritrea, Ethiopia, Somalia, South Sudan
- ▶ KPMG Mali
- ▶ KPMG Mauritius: Comoros, Madagascar, Seychelles
- ▶ KPMG Morocco
- ▶ KPMG Mozambique
- ▶ KPMG Namibia
- ▶ KPMG Nigeria
- ▶ KPMG Rwanda: Burundi
- ▶ KPMG Senegal: Cabo Verde, Djibouti, Guinea-Bissau, Mauritania
- ▶ KPMG South Africa: Malawi, Lesotho, eSwatini
- ▶ KPMG Togo: Benin
- ▶ KPMG Tanzania
- ▶ KPMG Tunisia: Libya
- ▶ KPMG Uganda
- ▶ KPMG Zambia
- ▶ KPMG Zimbabwe



The Netherlands has **stable and modern corporate legislation**, almost 100 bilateral Tax Treaties in force and **various tax incentives** which provide advantages to investors and MNEs looking to invest in Africa.

Through our NL-Africa Tax Desk and expertise in these areas we assist investors and MNEs in setting-up solid and efficient investment structures. The Netherlands has an extensive network of Tax Treaties and Bilateral Investment Treaties with African countries.

- **11 Tax Treaties** in force (Algeria, Egypt, Ethiopia, Ghana, Morocco, Nigeria, South Africa, Tunisia, Uganda, Zambia, Zimbabwe), 2 Tax Treaties signed but not yet in force (Kenya and Malawi) and 2 new Tax Treaties being negotiated (Mozambique and Senegal).
- The Netherlands also allows for **unilateral relief for double taxation via a tax exemption or tax credit in respect of designated developing countries** in Africa without a tax treaty.
- **23 Bilateral Investment Treaties** in force (Algeria, Benin, Burundi, Cameroon, Cabo Verde, Egypt, Ethiopia, Gambia, Ghana, Côte d'Ivoire, Kenya, Malawi, Mali, Morocco, Mozambique, Namibia, Nigeria, Senegal, Sudan, Tunisia, Uganda, Zambia and Zimbabwe) and 1 Bilateral Investment Treaty signed but not yet in force (Eritrea).



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