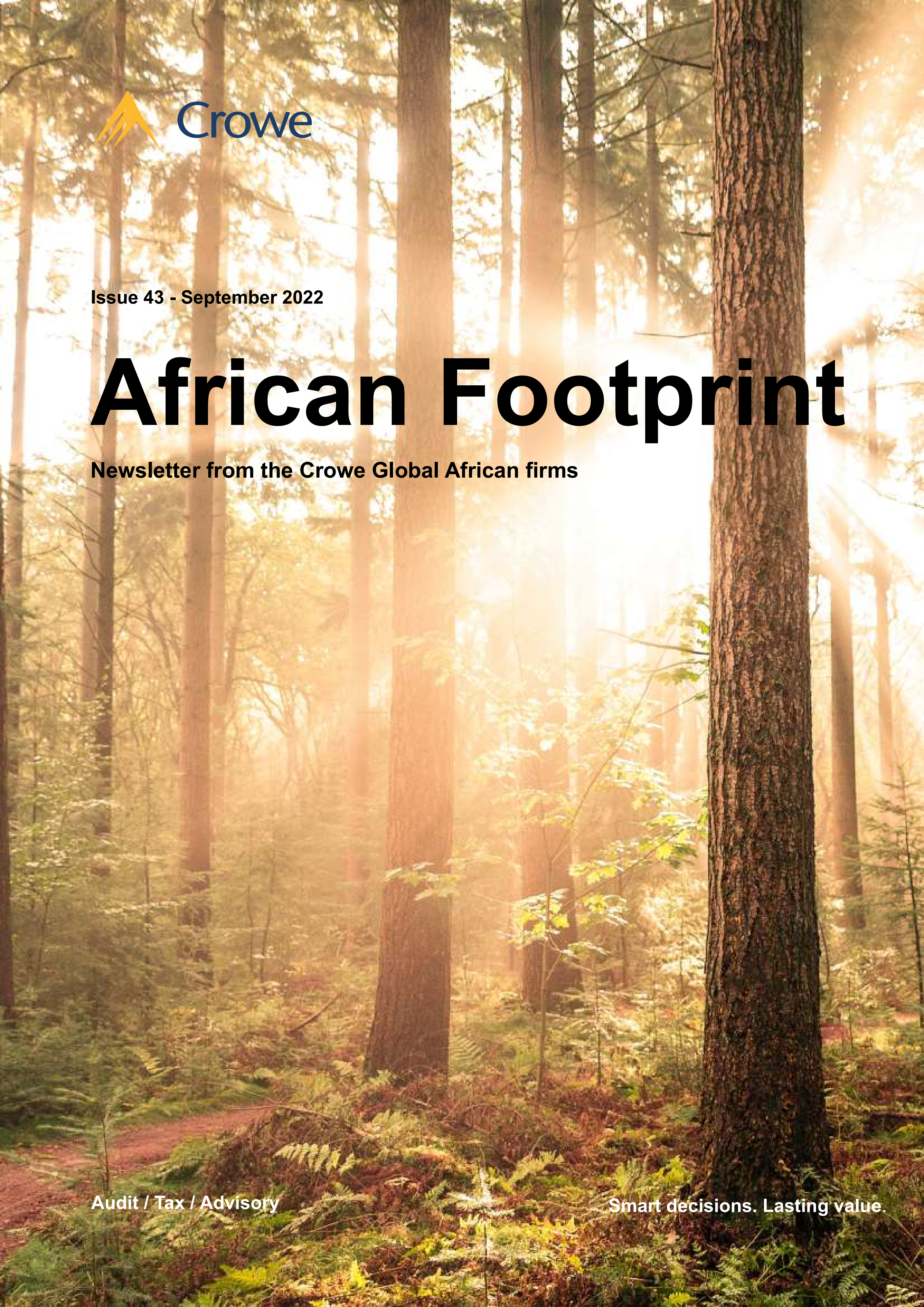

Crowe

Issue 43 - September 2022

African Footprint

Newsletter from the Crowe Global African firms

Audit / Tax / Advisory

Smart decisions. Lasting value.

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Investing in Green Hydrogen for Africa

Crowe Infrastructure Africa (Crowe Infra) is a Crowe member firm specializing in infrastructure development in Africa and working with public and private sector clients to structure financially viable and sustainable projects in the energy, transportation, water, information technology, and social infrastructure sectors.

Crowe Infra offers a unique and highly competitive delivery strategy built on an unwavering dedication to quality, agility, and responsiveness as a specialized boutique consulting business which is part of a top 10 financial services network.

Green Hydrogen

Hydrogen is a prevalent and energy-rich gas that exists naturally in water and fossil fuels such as natural gas, coal, and petroleum. It is utilized as fuel by isolating it from these sources making it a better alternative for the environment.

Hydrogen and ammonia are envisioned as future replacements for fossil fuels. One of the primary prerequisites for ecologically sustainable energy security is the production of these fuels using renewable energy, known as 'green hydrogen' and 'green ammonia'.

The World Economic Forum 2022 reported that currently, the ammonia-based fertilizer industry and oil refineries in North Africa and Nigeria use highly carbonated hydrogen that is largely derived from natural gas and coal. The combustion of fossil fuels produces carbon dioxide, which contributes significantly to air pollution and global warming. Conversely, utilizing solar or wind energy to power the separation of hydrogen from oxygen in water molecules produces carbon-free green hydrogen and water as the only waste element, making it a better alternative for the environment.

The entire African continent's carbon footprint contributes less than 4% to global greenhouse gas (GHG) emissions. Therefore, the continent should focus on sustainably harnessing its existing resources to meet the growing demand for energy needed for economic development and poverty alleviation within a sustainable path to a net-zero future (Yohannes & Diedou, 2022).

Green hydrogen, according to the UN, is a realistic alternative for revamping Africa's energy industry. The goal is to minimize dependency on fossil fuels, provide access to power to millions of Africans by boosting the use of renewable energy resources, and achieving global climate obligations. To achieve this balance, several African countries are considering green hydrogen as a promising technology.

Technology

Green hydrogen provides a solution that is closer to real sustainability through its production process that uses renewable sources such as wind and solar power rather than fossil fuels to generate electricity. This technology yields a closed loop of sustainable energy with no hazardous gases being generated at any point in the production chain, making it the ultimate goal in the hydrogen fuel sector.

Hydrogen is extensively utilized as a fuel in a variety of applications, including automobile fuel, petroleum refining, metal treatment, fertilizer production, and food processing. When used as a fuel, it produces about three times the amount of energy produced by diesel or gasoline. From hydrocarbon fuels, hydrogen gas may be created using three primary technologies -

- Steam reforming (SR),
- Partial Oxidation (POX), and
- Autothermal reforming (ATR).

However, these technologies emit a considerable amount of carbon monoxide (CO), resulting in a danger to the environment due to air pollution.

Alternatively, an electrolyser produces green hydrogen by splitting water into hydrogen and oxygen using electricity generated by wind turbines, solar panels, or a nuclear reactor, thus eliminating greenhouse emissions. The hydrogen may subsequently be used in factories, power plants, and even jet planes without warming the planet while releasing oxygen into the environment with no harmful consequences.

Limitations and solutions

While green hydrogen is technologically intriguing, it faces economic feasibility challenges of its cost of production that comes with several monetary constraints for African nations. The continent requires private sector investment and public-private partnerships to exploit its immense renewable energy potential and, perhaps, profit on its endowment of the minerals required to construct fuel cells.

Visionary leadership, ambitious policymaking, and large additional investments would also assist to -

- Create collaborative innovation platforms to boost research and development of sustainable technologies in Africa that can be readily maintained to constantly improve the sector's competitiveness;
- Create a hydrogen energy infrastructure to enable hydrogen production, as well as efficient storage, transportation, and recharging facilities;
- Communicate the benefits of green hydrogen and encourage its usage in productive industries;
- Establish or strengthen hydrogen legal frameworks to support the whole value chain.

As green hydrogen technology advances, Africa must provide the framework for being a first mover in the field, which includes developing a skilled workforce and investing in associated infrastructure.

Market opportunities

Precedence research estimates the global green hydrogen market to reach over US$ 89 billion by 2030 with a registered CAGR of 54% from 2021 to 2030. According to Goldman Sachs, hydrogen may provide 25% of the world's energy consumption by 2050, creating a US$ 10 trillion addressable market.

China is currently the world's leading hydrogen producer and consumer, with the world's largest solar-powered facility as part of its attempts to cut carbon emissions. Canada, Chile, France, Germany, The Netherlands, Norway, Portugal, Russia, Spain, and the European Union all adopted hydrogen strategies by 2020. France had already adopted a plan for deploying hydrogen for the energy transition in 2018.

In a bid to seek ways to meet Africa's massive energy demands and develop a robust green hydrogen ecosystem, six African countries, namely Egypt, Kenya, Mauritania, Morocco, Namibia, and South Africa, founded the Africa Green Hydrogen Alliance in May 2022 at the first-ever Green Hydrogen Global Assembly which was held in Spain. This alliance aims to advance collaboration to accelerate green hydrogen development in Africa in addition to encouraging other African countries to join the alliance.

According to a UN study, Egypt and Zimbabwe have already deployed over 100 megawatts of electrolysers, and other green hydrogen projects are planned in Egypt, Mauritania, Morocco, Namibia, and South Africa.

Investing in green hydrogen

Private sector investment in green hydrogen can help associated initiatives succeed. Blending public and private finance can make hydrogen projects bankable and financially feasible; but certain considerations must be addressed, such as putting renewable energy generation and hydrogen manufacturing facilities together for better integration.

As governments develop policy and regulatory frameworks to attract investment, private sector investment in capacity building and technical assistance to governments, particularly in emerging markets and developing economies, is critical to developing these regulations and ensuring their enforcement and compliance.

With nations like Japan signalling their plan to purchase large amounts of carbon-free hydrogen and Europe rushing to lessen its dependency on fossil fuels, the green hydrogen export market is ripe for picking.

The World Bank Group is working to move green hydrogen projects in developing countries from the pilot stage to the industrial scale by providing technical assistance to foster enabling policy, regulatory, and fiscal frameworks; developing innovative financing that catalyzes concessional and climate finance resources; integrating risk mitigation and credit enhancement instruments to mobilize private capital; and transferring knowledge to support a just transition.

Through the Partnership for Market Readiness, the World Bank has built a program for green hydrogen financing facilities, developed methods to authenticate green hydrogen along the value chain, and set carbon pricing. However, there is still a need for increased private sector involvement, particularly to play a significant role in the development of the hydrogen plan.

Harnessing green hydrogen technologies in Africa through private sector investments

Green hydrogen is the next-generation solution for Africa's growing energy demands. Forbes predicts that investment in green hydrogen generation will exceed $1 billion per year by 2023. Africa must accelerate the rate of connections to 90 million households per year to attain the goal of universal access to affordable energy, according to the Energy Information Administration (EIA). Africa will only succeed in establishing a low-carbon economy with the appropriate alliances, targeted initiatives, and private sector assistance.

Crowe Infrastructure Africa is making a significant stride to support the transition to Net Zero. Crowe Infra's alignment towards a Net Zero future is evident in our current engagements that increasingly involve providing transaction advisory support to clients who are inclined towards a net zero strategy and can clearly provide measurable carbon emissions data and reports throughout their project cycles or operating assets.

Christine N Theuri
Crowe Infrastructure Africa
Kenya

Value Added Tax for Foreign Employers with Remote Workers situated in South Africa

While many of us are still grappling with the aftermath of the global Covid-19 pandemic, some good things did emerge from a society placed under pressure. For one, remote and hybrid working arrangements became a new norm thanks to the fast tracking of digital advances, making these types of arrangements increasingly viable.

When the tax implications of employing staff in a foreign country are explored, much attention is usually given to the income tax and employees' tax implications for the employer. However the VAT implications are often overlooked. From a South-African viewpoint, foreign employers of South African based employees should be mindful of the risk of creating a VAT enterprise in South Africa, which could result in the foreign business having to register as a VAT vendor and submit VAT returns to the South African Revenue Service.

South Africa's VAT system largely follows the international norm of the destination principle, i.e., to tax goods or services that are consumed within the borders of South Africa. Under the destination principle, exports are free of VAT and imports are taxed on the same basis and at the same rate as domestic supplies. That being said, the trigger for any business to register as a VAT vendor rests on the very broad definition of what constitutes an “enterprise”. An entity is regarded as carrying on an enterprise in South Africa if it carries on *activities in or partly in South Africa, on a continuous or regular basis* and in the course or furtherance of which goods or services are supplied for a consideration. Such an entity would be required to register as a VAT vendor if the total value of its goods and / or services supplied in South Africa exceed ZAR 1 million in any consecutive twelve-month period.

The definition of what constitutes an “enterprise” is extremely wide. However no clear guidance exists on how it should be interpreted. Much of it rests on how the terms “in or partly in South Africa” and “continuous or regular basis” are interpreted. In recent years, specific rules were introduced which apply to foreign suppliers of electronic services, bringing such foreign suppliers into the South African VAT net.

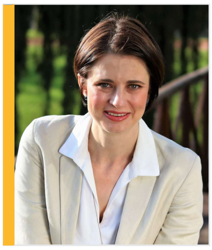
These rules deem a foreign supplier of electronic services to be carrying on an enterprise in South Africa if two out of three criteria are met, being -

- The recipient of the services is a resident of South Africa;
- Payment for the service originates from a South African bank; or
- The recipient has a business or residential or postal address in South Africa.

“Electronic services” are widely defined and include any services supplied for a consideration by means of an electronic agent, electronic communication, or the internet.

In the digital world in which we live, the rules around foreign electronic service providers will apply to most instances where foreign entities are rendering services to South African customers. However, there will be instances where these rules will not be applicable as the service itself may not be an “electronic service” as defined, but rather a service physically rendered by an employee stationed in South Africa. It is in these circumstances that we need to carefully consider whether such an employee's presence creates a VAT enterprise for the foreign employer entity. The mere presence of an entity's employees in South Africa by itself is not sufficient to create a VAT enterprise. The facts of each case should be considered and in particular, the role and function of such employees. In considering the facts of each case, we should keep in mind that the broad outline of South Africa's VAT legislation is to tax goods and services that are consumed within the country.

The actual activities performed by the employees are therefore far more important than considering whether such employees are working from a branch or office of the foreign entity, or from their home office. Typically, employees that are tasked mainly with administrative or support functions would not create a VAT enterprise for the foreign entity as it is unlikely such employees are rendering services which are being consumed by South African customers. However, activities of client facing staff based in South Africa pose a significant risk, as such employees are likely providing services to customers located within South Africa, meaning that consumption of services is taking place in South Africa. If the consideration received by the entity from such services rendered by employees stationed in South Africa exceed ZAR 1 million in any consecutive twelve-month period, the foreign entity would be required to register as a VAT vendor.



Reinette Theart

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Crowe Tax & Advisory (JHB) (Pty) Ltd
South Africa

How Multinational/Foreign Companies will be Impacted by Upcoming Corporate Tax in UAE

Recent Developments in UAE Corporate Tax Law

Post release of a public consultation document by the Ministry of Finance ('MoF') in April 2022, a recently published press article has created a buzz that it is expected that the final UAE Corporate Tax law could be unveiled in September 2022.

Following the expectation of final law soon and the introduction of UAE Corporate Tax from June 2023, it is imperative that African companies having transactions in UAE either through Group companies or through third parties, identify and analyse the applicability of UAE Corporate Tax to their business operations and start thinking in terms of implications and restructuring operations.

Applicability to Multinational/Foreign Companies

Prima facie, UAE Corporate Tax will apply to companies and legal persons incorporated in UAE. In addition to this, UAE Corporate Tax will also apply to Multinational and foreign companies which have a –

- Permanent Establishment (PE) in UAE, or
- Place of effective management (POEM) in UAE

We have summarised the impact on multinationals/foreign companies below -

(A) Permanent Establishment (PE) in UAE

The UAE Corporate Tax proposes to introduce the concept of PE based on OECD Model Tax convention. Further, it also provides an inclusive definition of PE under two general tests i.e. a fixed place PE and an agency PE.

Fixed place Permanent Establishment (PE) -
A fixed place PE is triggered in situations where a foreign company has a “fixed place” in the UAE through which the business is wholly or partly carried on and includes a branch, office, factory, workshop, real property and building site, installations and structures used in exploration of natural resources, etc. In a typical fixed place PE scenario, all the following conditions need to be satisfied -

- Existence of place of business in UAE;
- Have a fixed place of business in UAE i.e., established in a distinct place with a certain degree of permanence (The fixed place can be owned, rented, leased, etc);
- The business must be carried out wholly or partially through such fixed place.

Agency Permanent Establishment (PE) -
An agency PE will be created if a person acting on behalf of the foreign company in UAE has and habitually exercises the authority to conclude contracts or negotiates/concludes contracts without any material intervention by the foreign company. However, this is a very fact sensitive exercise.

Any conduct of certain activities in the nature of preparatory and auxiliary nature, will not result in creation of any PE in UAE including, but not limited to -

- The independent agent acting in the ordinary course of its own business.
- The agent does not work exclusively for the foreign company and is truly legally and economically independent from the foreign company.

It is worthwhile to note that the above PE rules also apply to Free Zone persons in the UAE.

Certain instances such as frequent overseas travel, employees working from their home, local office or even a temporary field office could lead to potential PE exposure. Accordingly, it will be important to see the approach of the UAE tax authorities while scrutinizing applicability of UAE Corporate Tax to foreign entities in UAE. The arrangements of foreign companies would require thorough review in the light of PE rules and tax treaty provisions in UAE.

Permanent Establishment rules also apply to Free Zone persons in the UAE.

Attribution of profits where a Permanent Establishment is established - Attribution of profits to PE is probably one of the most complex subjects of the international tax space. Typically, the profits attributed to the PE will be those profits that the PE would have expected to generate, if it was a separate and independent enterprise carrying out the same or similar activities in the same or similar conditions, taking into account functions performed, and assets used and risks assumed.

For this purpose, guidance may also be drawn from internationally accepted policies and OECD guidelines. Needless to say, Transfer Pricing would also play an important role here.

(B) Place of Effective Management (POEM) in UAE

A UAE-headquartered company operating overseas through subsidiaries or an intermediate holding company, will need to consider place of effective management risks for their foreign group entities in the UAE as a result of the introduction of the place of effective management concept. Further, since "residence" is to be determined for each year, POEM will also be required to be determined on a year-by-year basis.

Attribution of profits where place of effective management is established - A foreign company that is effectively managed and controlled in the UAE will be subject to UAE corporate tax on their worldwide income, whereas a non-resident entity will be taxed only on UAE sourced income and / or income attributable to a PE in UAE.

Transfer Pricing

Taxpayers having intra-group transactions will need to comply with Transfer Pricing regulations which follow the OECD Transfer Pricing Guidelines i.e. Master File and Local File.

Transfer Pricing regulations require that transactions between related / connected persons are to be at 'Arm's Length'. In simple terms, the Arm's Length principle means that a contractual relationship between related / connected persons should be the same as, or similar to, one with a third party or between third parties, under comparable circumstances.

Way forward

With Africa being one of the fast emerging and important markets for the UAE and the increasing trade of African countries in UAE, it is important for multinationals having operations in UAE to pro-actively assess the impact of corporate tax and transfer pricing laws, and to mitigate the PE risk.

This will help companies to reduce the risk of unexpected tax payments, to identify opportunities for tax efficiencies and/or improvements to the internal control framework and to facilitate appropriate disclosures to tax authorities, to reduce the risk of challenge and penalties.

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Crowe Réunion Nurtures Upskilling

Our profession regularly faces adjustments, technology changes, regulation and compliance changes. The landscape keeps changing and our clients need assistance. We need to invest in essential skills that enables us to provide our clients with the services they need. When done correctly, skills development can increase productivity, and allow our company to grow.

A good developmental plan drives employee retention and helps increase workplace engagement. Crowe Réunion nurtures upskilling in order to provide the services our clients need. We have recently welcomed three young persons for their internship: two accounting assistants and a digital marketing assistant.

Furthermore, two of our senior members have been following a training and development program -

Our Human Resource manager has joined the prestigious Parisian University PANTHEON-ASSAS to follow a diploma course in “Social Relations Law for accounting firms”. When asked about his expectations from the training program, Irshad Abdul Munaf says -“Throughout my career, commitment, volunteering and upskilling have been my priority. It is important in view of legislative and regulatory developments, the Covid crisis having been a major indicator, to be able to provide advice and support to our customers. Halfway through the course, I can already apply certain methods. I pay more attention to the information provided by the client. This is the case, for example, in implementing action plans regarding compensations, employee misconduct up to the assessment or not of serious misconduct in the context of a dismissal. My aim is to succeed this diploma in order to increase my skills for the benefit of Crowe Réunion which trusts me and supports me in this process. It will allow me to improve the support for our clients who are encountering more and more specific problems.”

Our senior chartered accountant, Abdoullah Lala, President of Crowe Réunion, has followed an intensive course in carbon accounting. France is the first country in the world to introduce a carbon reporting obligation on financial institutions. Under article 75 of the French Environment Code, a significant number of companies in France must publicly disclose their greenhouse gas emissions. “I am a lifelong learner. There are so many advantages to it. With new technologies, there are so many ways to keep learning; reading, listening to podcasts, attending webinars and so on. What makes it more interesting is that I practice what I learn in real time. When looking for an article or a webinar, I try to choose the ones related to needs of my clients and which give me opportunities to connect with them” says Abdoullah Lala

Moreover, Abdoullah Lala has been nominated as member of the organising team of the 77th Congress of the French Institute of certified chartered accountants which will take place at Porte de Versailles near Paris. This event will begin on 28 September 2022 and will end on 30 September 2022. This congress will be an opportunity for new fruitful exchanges and reflection for accounting professionals.

Indeed, the congress seeks to highlight the place of chartered accountants who are essential to the economy. Hence the title of this year's congress is "The chartered accountant at the heart of society". Two main themes will be discussed: Headlines and Sustainability. These themes obviously generate other issues such as environmental, societal and digital matters. Hence our President, Abdoullah Lala is upskilling himself on these various subjects in order to prepare workshops and accompany delegates to prepare for the congress.

Abdoullah Lala
Crowe Réunion
Réunion

Abdoullah Lala

Irshad Abdul Munaf

Human skill development in any nation is key for economic growth.

The Growth of Crowe Erastus & Co in Kenya

A period of 100 years is a century; 50 years is half a century; 25 years is exactly how long Crowe Erastus & Co have been in existence.

For over two decades Crowe Erastus & Co (initially Erastus & Co) has defined and enhanced its reputation in providing professional services to the Profit and Not-for-Profit; private and public sectors in Kenya in audit, tax, risk and advisory. The firm was started by FCPA Erastus K Omolo (managing partner) and an assistant. Currently, we have a staff complement of over 60 staff and 5 partners.

Besides Audit and Tax, Crowe Erastus & Co offers a range of services in risk management and other advisory support services including HR services (outsourced payroll services and employer of record services).

The test of determination

Startups find it difficult to penetrate markets. It was no different for Crowe Erastus & Co.

"*Nobody knew us."* FCPA Erastus K. Omolo said. *"Work came because they knew me as an individual. I went out there and gave talks in the different conferences that exposed us."*

We also lacked the facilities that ease service delivery; no office space and even computers that are integral for every business. Our work was done in secretarial bureaus; equivalent to present day cybers. These cons however did not deter us from soldiering on.

Rebrand trajectory

After a decade Erastus & Co, was admitted as members of Crowe Horwath hence a rebrand to Horwath Erastus & Co. In 2018, there was a uniformity call globally which resulted into our rebrand to Crowe Erastus & Co.

Motive

Our biggest advantage was the existence of a very underserved community in Kenya; Non-Profit and certain For-Profit entities. The firms in existence then were not conversant with the deeper reporting and unique taxation needs.

"*I used my expertise in the different capacities I had served.*" Mr. Omolo said.

He served as the Director with NGOs Coordination Board under the Office of the President of the Republic of Kenya and chaired the Technical Committee in Income Tax which undertook the first attempted overhaul of the income tax rules relating to Non-profit organizations in Kenya. As a result, we accumulated a lot of information which helped the firm to start operating ahead of many other similar firms.

Impact on society

- Employment -
  We have created a conducive work environment for over 250 Kenyans. This positively impacts society since we impart positive traits and attitudes that shape individuals to being better people, not only at their place of work but also to the general public.

- Internship -
  We provide internship programs; industrial & post-graduation. These platforms enable young Kenyans, who aspire to get into the job market, to interact with the corporate world and gain experience. Interns who successfully complete their programs with us stand a great chance of finding employment.

- Support to the NGO sector -
  Developed the conceptual framework in 1996 – 1997; SORAAPs (Statement of Recommended Accounting and Auditing Practices) for Kenyan NGOs and which still stands to-date.

  Operationalization of the code of conduct for NGOs in Kenya together with Murtuzer Jaffer; CEO of the NGOs council of Kenya

  Developing rules and documents needed under the NGOs Council of Kenya, a self-disciplinary committee under Self-Regulation rules.

At Crowe Erastus & Co we distinguish ourselves by providing impeccable service and value to clients, bringing smart decisions that deliver lasting value to them and the communities where we live and work.

Rachael Otin
Crowe Erastus & Co
Kenya

Shining the Light on Sustainability and Collaboration

One of the key themes that has emerged from our EMEA roundtables is the focus on sustainability and ESG. Another theme has been collaboration across multiple applications.

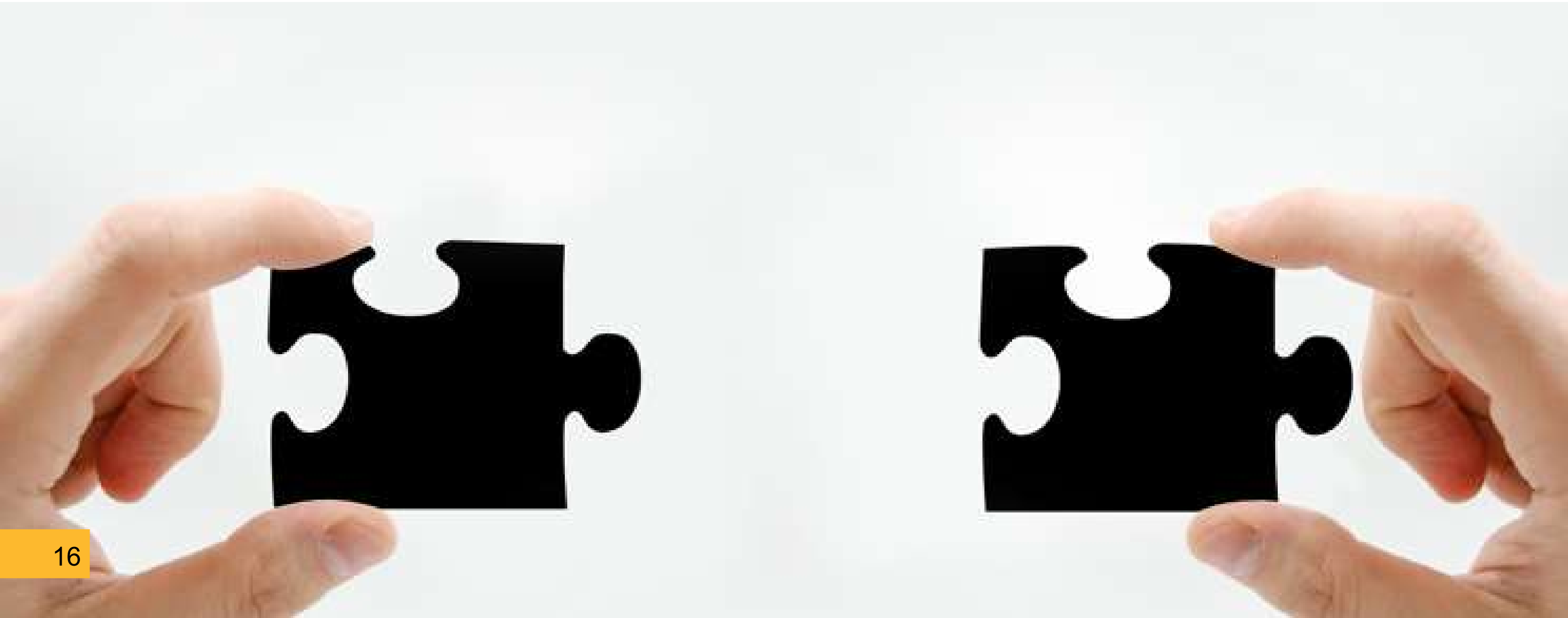
Sustainability as a Competitive Advantage

First, let's look at sustainability, which has become a critical area that more governments, businesses and industries are now adopting in their processes, cultures, and products and services. Our member firms in Africa have taken the lead in this area, offering a good benchmark for what is possible and which has now also become a Crowe Global strategic priority.

For example, our firms in French-speaking West Africa are illustrating how sustainability plays a key role in also achieving quality management priorities. Our ability to grow, focus on quality, and support our people is core to having a sustainable future.

Additionally, firms like Crowe Infrastructure Africa are focused on working from the public sector side in line with government sustainability initiatives. They regularly share a wide range of climate change and sustainability projects and solutions that are being developed in Africa. Recently, this focus on sustainability information has included green hydrogen technology and other types of renewable energy, affordable housing, and infrastructure planning from a sustainability perspective.

Combined with a growing focus on ESG as a service capability for firms around the world and more internal initiatives that help firms operate more sustainability, it is exciting to see the positive changes taking place.



Our ability to attract and retain quality talent will also be a driving force to make sustainability part of our culture. For example, Crowe DNA has been focused on addressing the human capital side of business for its clients. Their recent work with one of Southern Africa's largest sugar-producing mills has focused on implementing its online academy. Personal development and staff training are critical skill requirements that many African firms require. It not only enriches individuals who benefit from the training programmes, but it also significantly contributes to employee retention, job satisfaction, and improved staff and team performance.

Collaboration Drives Achievement of Strategic Priorities

Second, collaboration is leading to significant results around EMEA and globally. As a process, collaboration is occurring on so many levels, fuelling business development growth and addressing some of today's biggest issues like talent acquisition and retention.

Our roundtable discussions and other dialogues illustrate that collaboration is valued throughout the region. In addition to discussions about common industry challenges, there has also been a lot of knowledge sharing and networking. This has led to more channels for growth, new products and services, assistance with RFPs, professional advice, and even social opportunities based on shared interests. Collaboration, as a strategic imperative and a theme, highlights our network's ability to leverage and capitalise on internal competencies in practice management, cross-border business development, and solutions to address challenges like talent shortage.

EMEA Regional Conference in 2023

Lastly, I wanted to take this additional opportunity to share some exciting news. After nearly four years, we will be holding our first in-person EMEA Regional Conference in Paris. Our member firms are asked to please save these dates: 9-11 May 2023. More information will follow in the coming months.

Until then, I look forward to seeing you at our global conference in Rome this October as well as having more virtual roundtable discussions.


Kamel Abouchacra

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About Crowe Global

Ranked eighth largest accounting network in the world, Crowe Global has over 200 independent accounting and advisory firms in 130 countries.

For more than 100 years, Crowe has made smart decisions for multinational clients working across borders.

Our leaders work with governments, regulatory bodies and industry groups to shape the future of the profession worldwide. Their exceptional knowledge of business, local laws and customs provide lasting value to clients undertaking international projects.

Crowe provides global reach on a personal scale. Crowe firms focus on the future, the client experience and working with clients to build something valuable, substantial, and enduring. Close working relationships are at the heart of our effective service delivery.

At Crowe, our professionals all share one commitment, to deliver excellence.