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# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

R0,30

WINDHOEK — 31 October 1991

No. 287

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## Government Notice

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### MINISTRY OF FINANCE

No. 115 1991

#### DETERMINATION OF RATE FOR PURPOSES OF EXEMPTION UNDER SECTION 16(1)(m)(iii) OF THE INCOME TAX ACT, 1981

Under paragraph (aa) of the proviso to section 16(1)(m)(iii) of the Income Tax Act, 1981 (Act 24 of 1981), I hereby determine that the rate at which dividends on Special Tax-Free Indefinite Period Shares issued on or after 1 November 1991 are to be calculated for purposes of the exemption contemplated in that section, shall be 13 per cent.

O. HERRIGEL  
MINISTER OF FINANCE

Windhoek, 30 October 1991