



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

N\$0.94

WINDHOEK - 23 June 1998

No. 1895

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## Government Notice

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### OFFICE OF THE PRIME MINISTER

No. 149

1998

### PROMULGATION OF ACT OF PARLIAMENT

The following Act which has been passed by the Parliament and signed by the President in terms of the Namibian Constitution is hereby published in terms of Article 56 of that Constitution.

No. 18 of 1998: Additional Sales Levy Amendment Act, 1998.

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Act No. 18, 1998

**ADDITIONAL SALES LEVY AMENDMENT ACT, 1998****EXPLANATORY NOTE:**

\_\_\_\_\_ Words underlined with a solid line indicate insertions in existing provisions.

[            ] Words in bold type in square brackets indicate omissions from existing provisions.

**ACT**

**To amend the Additional Sales Levy Act, 1993, so as to increase the rate at which additional sales levy shall be calculated on certain commodities.**

*(Signed by the President on 11 June 1998)*

**BE IT ENACTED** by the Parliament of the Republic of Namibia as follows:-

**Amendment of the Schedule to Act No. 11 of 1993, as amended by section 4 of Act No. 19 of 1995**

1. The Schedule to the Additional Sales Levy Act, 1993 is amended by the substitution for the rate of sales levy specified in respect of the goods described under the tariff headings below of the rate as indicated:

<b>Tariff heading</b>	<b>Description</b>	<b>Rate of Sales Levy</b>
22.03	Beer made from malt	"[10] <u>15%</u> "
22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)	"[15] <u>25%</u> "
22.05	Vermouth and other wine of fresh grapes flavoured with plants and aromatic substances	"[15] <u>25%</u> "
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used of the manufacture of beverages	"[15] <u>25%</u> "

Act No. 18, 1998

**ADDITIONAL SALES LEVY AMENDMENT ACT, 1998**

24.00 Tobacco and manufactured tobacco "~~15~~ 25%".  
substitutes

**Short title and commencement**

2. This Act shall be called the Additional Sales Levy Amendment Act, 1998 and shall be deemed to have come into operation on 1 May 1998.

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