



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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WINDHOEK 8 July 1999

No. 2136

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## Government Notice

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#### OFFICE OF THE PRIME MINISTER

No. 115 1999

#### 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. 8 of 1999: Sales Tax Amendment Act, 1999.

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**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 Sales Tax Act, 1992, so as to correct a typographical error and to exempt re-imported goods from sales tax, excluding any value that may have been added to such goods.

*(Signed by the President on 24 June 1999)*

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

**Amendment of Schedule 1 to Act No. 5 of 1992, as amended by section 11 of Act No. 12 of 1993, section 5 of Act No. 27 of 1995 and section 4 of Act No. 26 of 1996**

1. Schedule 1 to the Sales Tax Act, 1992 (hereafter referred to as the principal Act) is amended by the substitution for subparagraph (eA) of paragraph 1 of the following subparagraph:

"(eA) Services rendered or facilities provided by any person in the course [or] of any enterprise carried on by him or her as a carrier of persons or goods by means of conveyance by road, air, or sea and provided by such person under contracts of charter or any such means of conveyance, either with or without the added services of a driver, pilot, master, or crew, but excluding any conveyance service rendered by a public carrier by means of a taxi, bus or other transport vehicle, aircraft, or vessel."

**Amendment of Schedule 5 to Act No. 5 of 1992, as amended by section 3 of Act No. 31 of 1992, section 12 of Act No. 12 of 1993, section 7 of Act No. 27 of 1995 and as substituted by section 5 of Act No. 13 of 1996**

2. Schedule 5 to the principal Act is amended by the substitution for subparagraph (a) of paragraph 1 of Part B of the following subparagraph:

"(a) Goods referred to in paragraph 1 of Part A of this Schedule under item nos. 406.00, 407.01, 407.02, 407.06, 409.00 (but excluding any value added to such goods and including goods to which repairs under guarantee has been effected), 412.03, 412.04, 412.10, 412.11, 412.12, 460.11, 460.23, 470.01, 470.02, 480.00, and 490.00, and Heading nos. 49.11.10, 71.18.90, 87.13, 89.01, 89.02, 89.04, 89.05, 89.06, 89.07 and 89.08, to the extent indicated."

**Short title**

3. This Act shall be called the Sales Tax Amendment Act, 1999.