



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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WINDHOEK - 6 September 2001

No.2608

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Government Notice

ROAD FUND ADMINISTRATION

No. 183 2001

IMPOSITION OF LEVY ON PETROL AND DIESEL ROAD FUND ADMINISTRATION ACT, 1999

The Road Fund Administration, under section 18(1)(d) of the Road Fund Administration Act, 1999 (Act No. 18 of 1999), and after consultation with the Minister of Finance -

- (a) imposes a levy on every litre of petrol and diesel sold in Namibia in accordance with the provisions as set out in the Schedule; and
- (b) revokes Government Notice No. 95 of 1 April 2000.

G. KATJIMUNE
CHAIRPERSON OF THE
ROAD FUND ADMINISTRATION

Windhoek, 26 April 2001

SCHEDULE

Definition

1. In this Notice, unless the context otherwise indicates -

“levy” means the levy referred to in paragraph 2;

“on-road use” means the operation of a motor vehicle on a public road as defined in section 1 of the Road Traffic Act, 1999 (Act No. 22 of 1999);

“qualified business” means a business conducted by a person involving any activity for -

- (a) the operation of fishing vessels;
- (b) the operation of any vehicle on a railway;
- (c) the operation of any machine used in connection with mining operations, but excluding a machine of a motor vehicle operated for on-road use;
- (d) the operation of any machine or equipment used for livestock farming operations;
- (e) the operation of any machine or equipment used for agronomic farming operations;
- (f) the operation of any machine or equipment used for building construction operations; or
- (g) the operation of any machine or equipment used for civil construction operations.

“the Act” means the Road Fund Administration Act, 1999 (Act No. 18 of 1999);

“wholesaler” means a person to whom a wholesale licence has been issued under the Petroleum Products and Energy Act, and includes a person who is deemed to be a wholesaler in terms of that Act.

Amount of the levy imposed

2. The amount of the levy imposed is -
 - (a) on petrol -
 - (i) 68 cents on every litre of petrol sold during the period 1 April 2001 to 16 July 2001, both days inclusive; and
 - (ii) 70 cents on every litre of petrol sold as from 17 July 2001; and
 - (b) on diesel, 60 cents on every litre of diesel sold.

Person liable for payment of the levy

3. The levy must be paid by every wholesaler in respect of every litre of petrol and diesel sold by the wholesaler to any person at the first point of sale after importation thereof into Namibia.

Time and manner of payment of the levy

4. (1) A wholesaler must pay to the Road Fund Administration the amount of levies accrued in respect of the sale of petrol and diesel during a calendar month not later than -

- (a) the fifteenth day of the following month; or
- (b) if that day falls on a Saturday, a Sunday or a public holiday, the first business day thereafter.

(2) The amount payable in accordance with subparagraph (1) must be paid by the deposit of that amount in the bank account of the Road Fund Administration, particulars of which are as follows:

*Account No. 1197235201 T
Bank Windhoek
Windhoek Branch (Branch Code No. 381972)*

- (3) A wholesaler must -
- (a) upon making a deposit of an amount into the bank account of the Road Fund Administration in accordance with subparagraph (2), immediately notify the Road Fund Administration in writing of the amount deposited, supported by a copy of the deposit slip;
 - (b) within 14 days after the date of the deposit, submit to the Road Fund Administration a statement, in the form set out in Annexure B, in respect of the month for which the deposit was made; and
 - (c) within 45 days after the end of each calendar quarter, submit to the Road Fund Administration a certificate by the wholesaler's auditor in the form set out in Annexure C.

Penalty interest on late payment

5. An amount which is not paid by a wholesaler in accordance with paragraph 4 by the last day for payment stipulated in that paragraph, bears penalty interest, compounded daily, from the date following that last day at a rate 2,5% higher than the average prime rate of interest charged by commercial banks in Namibia on overdraft accounts, and subject to any fluctuation in that rate during the period that the amount in question or any portion thereof remains unpaid.

Registration of wholesalers

6. (1) Subject to subparagraph (3), a wholesaler who sells or intends to sell petrol or diesel to a person carrying on a qualified business must be registered with the Road Fund Administration.

(2) An application for registration contemplated in subparagraph (1) must be made to the Road Fund Administration in writing in the manner determined by it, and the applicant must furnish such information or documents as may be required by the Road Fund Administration in connection with the application.

(3) Notwithstanding subparagraph (1), a wholesaler who, on the date of publication of this notice in the *Gazette*, conducts business of selling petrol or diesel to persons carrying on qualified businesses, must register with the Road Fund Administration, as required by that subparagraph, not later than three months after the date of publication of the notice.

(4) The Road Fund Administration must keep a register in respect of wholesalers registered in terms of subparagraphs (1) and (3), and enter therein -

- (a) their names and addresses;
- (b) particulars of their wholesale licences; and
- (c) such other particulars as the Road Fund Administration may determine.

Refunds claimable in respect of levy paid on petrol or diesel purchased

7. (1) A person who -
- (a) carries on a qualified business; and
 - (b) is registered with the Road Fund Administration in accordance with subparagraph (2) as a consumer entitled to a refund in respect of the levy,

may, in accordance with the rate of allowable refund determined in terms of in subparagraph (3), claim from the Road Fund Administration a refund in respect of the levy paid on the volume of petrol or diesel purchased by that person for the purposes of the business activity not being for on-road use.

(2) An application for registration for the purposes of subparagraph (1)(b) must be made to the Road Fund Administration in the form and manner determined by it.

(3) For the purposes of subparagraph (1), the Road Fund Administration must from time to time determine the rate of allowable refund in respect of the different categories of qualified businesses in accordance with the estimated volume of usage of petrol or diesel for the purposes of the businesses activity concerned not being for on-road use, proportional to the total volume of petrol or diesel purchased.

(4) In making a determination of the estimated volume of petrol or diesel usage in terms of subparagraph (3), the Road Fund Administration must take into consideration any relevant information pertaining to the category of business activity concerned obtained by it or made available to it.

(5) The Road Fund Administration must make the rate of allowable refund determined under subparagraph (3) available to interested persons and bodies.

(6) A claim for a refund must -

- (a) be made in the form and manner determined by the Road Fund Administration;
- (b) be accompanied by such further information or documents as the Road Fund Administration may request; and
- (c) be submitted within three calendar months after the date of purchase of the petrol or diesel.

(7) The Road Fund Administration may deduct from a refund payable in terms of this paragraph an amount in respect of administrative costs based on the total costs for administering the system of refunds.

(8) The Road Fund Administration may in connection with claims for a refund conduct such enquiries or require from a purchaser or supplier of petrol or diesel such information as may be reasonably necessary in the circumstances.

Offences and penalty

8. A wholesaler who, upon expiry of a period of 14 days after a written demand was sent to the wholesaler by the Road Fund Administration to pay an amount outstanding in respect of the levy imposed by this notice or accrued interest in terms of paragraph 5, has failed to pay that amount is guilty of an offence and liable to a fine not exceeding N\$4 000 or imprisonment for a period not exceeding one year or to both such fine and such imprisonment.

Retrospective claims for refund by certain purchasers of diesel

9. Notwithstanding the date of publication of this notice, a purchaser of diesel conducting a business activity referred to in paragraph (d), (e), (f) or (g) of the definition of "qualified business" may, in accordance with paragraph 6, claim a refund in respect of diesel purchased with effect from 1 April 2000.

ANNEXURE A

**ROAD FUND ADMINISTRATION ACT, 1999
(ACT NO. 18 OF 1999)**

**MONTHLY STATEMENT FOR PAYMENT OF LEVY ON PETROL
AND DIESEL**

NAME OF SUPPLIER OF FUEL:

ROAD FUND LEVY PAYMENT FOR: *(state period)*

ROAD FUND LEVY

<i>(a)</i>	<i>(b)</i>	<i>(c)</i>	<i>(d)</i>
Fuel Product	Levy c/l	Volume (litres)	Amount Paid N\$
Local Sales			
Petrol	70
Diesel	60

Amount of
Payment

SIGNATURE OF REPRESENTATIVE:

CAPACITY:

DATE:

AUDITOR'S STAMP:

AUDITOR'S SIGNATURE

DATE:

ANNEXURE B

Reference No.:

Date:

The Chief Executive Officer
Road Fund Administration
Private Bag 13372
WINDHOEK

NAME OF WHOLESALER OF FUEL

Petrol and Diesel levy in terms of the Road Fund Administration Act, 1999 (Act No. 18 of 1999)

Quarter: From to

We have examined the books and records of the above-named wholesaler to the extent deemed necessary by us.

We have satisfied ourselves that the attached statements (stamped and initialled by us for identification purposes) for the three accounting months of
.....
of the year
have been drawn in accordance with the requirements of the Road Fund Administration Act, 1999 (Act No. 18 of 1999), and are in accordance with the books and records of the wholesaler concerned.

We confirm that, based on our examination the statements have been drawn in accordance with the notice dated (yyy-mm-dd).

AUDITORS
