



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$4.00

WINDHOEK - 11 April 2013

No. 5171

CONTENTS

Page

GOVERNMENT NOTICE

| | | |
|--------|--|---|
| No. 84 | Informing affected employers of intention to impose vocational education and training levy on employers and invitation to employers to make representations: Vocational Education and Training Act, 2008 | 1 |
|--------|--|---|

Government Notice

MINISTRY OF EDUCATION

No. 84

2013

INFORMING AFFECTED EMPLOYERS OF INTENTION TO IMPOSE VOCATIONAL EDUCATION AND TRAINING LEVY ON EMPLOYERS AND INVITATION TO EMPLOYERS TO MAKE REPRESENTATIONS: VOCATIONAL EDUCATION AND TRAINING ACT, 2008

In terms of section 36(1) of the Vocational Education and Training Act, 2008 (Act No. 1 of 2008), I inform affected employers of the intention to impose a vocational education and training levy as stated in the Schedule.

D. NAMWANDI
MINISTER OF EDUCATION

Windhoek, 27 March 2013

SCHEDULE

Definitions

1. In this Schedule any word or expression to which a meaning has been assigned in the Act has that same meaning and unless the context otherwise indicates -

“financial year” means the financial year referred to in section 30 of the Act;

“payroll” means the total annual remuneration paid or payable by an employer to its employees during any financial year, but does not include any amount paid or payable to any person by way of a pension, pension contributions or retiring allowance;

“remuneration” means the total value of all payments in money or in kind made or owing to an employee arising from the employment of that employee; and

“the Act” means the Vocational Education and Training Act, 2008 (Act No. 1 of 2008).

Imposition of levy

2. Subject to regulation 3, a vocational education and training levy is payable by every employer, excluding the employers provided for in regulation 4.

Description of employers who must pay levy

3. An employer with an annual payroll of N\$350 000 or more must pay the levy.

Exemption of employers from payment of levy

4. (1) The following employers are exempted from payment of the levy, namely -

- (a) the state;
- (b) regional councils as defined in section 1 of the Regional Councils Act, 1992 (Act No. 22 of 1992);
- (c) charitable organisations;
- (d) public and not for gain educational institutions; and
- (e) faith based organisations;

whether or not supported wholly or partly by grants from government.

2. An employer may apply for consideration to the Minister for exemption from paying the levy.

Rate and manner of calculating levy

5. The rate of the levy is 1.5% of the annual payroll of the employer concerned.

Reasons for proposed imposition of levy

6. The reason for the proposed imposition of the levy is to utilise the funds obtained by the payment of the levy to -

- (a) provide financial and technical assistance to employers, vocational education and training providers, employees, learners and other persons or bodies to promote vocational education and training;
- (b) fund vocational education, training programmes and projects -

- (i) identified in the national policy on vocational education and training or the NTA's strategic plan for vocational education and training; or
- (ii) that the NTA considers necessary to achieve the objects of the Act;
- (c) facilitate and encourage vocational education and training;
- (d) defray expenditure incurred by the NTA in the performance of its functions, including its core administration costs provided for in sections 5 and 7 of the Act;
- (e) defray any other expenditure incurred by the NTA or the Board in connection with the performance of their functions in terms of the Act; and
- (f) to defray any other expenditure authorised by the Act.

Proposed date of commencement of proposed imposition of levy

7. (1) The proposed date for commencement of the imposition of the levy is 1st September 2013.

(2) The levy is payable on or before the 20th day of the following month and every other month.

(3) The levy must be paid to the NTA, National Training Fund Account.

(4) Where -

- (a) an employer is required to pay the levy and fails to submit a monthly submission;
- (b) the NTA is not satisfied with the submission; or
- (c) the employer has failed to pay the levy in terms of the Act;

the NTA may make a reasonable estimate of the amount of any levy due and issue to the employer a notice of assessment for the unpaid amount.

Invitation of affected employers to make representation

8. The affected employers are invited to make representations to the Minister within 30 days of the publication of this notice at the Government Office Park, Luther Street, Windhoek during office hours.
