



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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N\$36.00

WINDHOEK - 1 November 2018

No. 6755

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## Government Notice

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### MINISTRY OF LAND REFORM

No. 285

2018

#### LAND VALUATION AND TAXATION REGULATIONS: AGRICULTURAL (COMMERCIAL) LAND REFORM ACT, 1995

Under section 76 read with section 77 of the Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995) with the concurrence of the Minister responsible for agriculture and the Minister responsible for finance, I -

- (a) have made the regulations set out in the Schedule; and
- (b) repeal the Land Valuation and Taxation Regulations published under Government Notice No. 120 of 3 July 2007.

**U. NUJOMA**  
**MINISTER OF LAND REFORM**

Windhoek, 20 June 2018

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PART 1  
PRELIMINARY PROVISIONS

**Definitions**

1. In these regulations a word or expression to which a meaning has been assigned in the Act has that meaning and, unless the context otherwise indicates -

“carrying capacity” means the potential of an area to maintain or support animals through grazing or browsing or fodder crops over an extended period of years without retrogression of the ecosystem;

“date of notice” means the date on which the notice referred to in regulation 7(1)(a) is published in the *Gazette*;

“date of valuation” means -

- (a) in relation to the main valuation roll, the date that the Minister causes the general valuation to be made in terms of regulation 3(2)(a); or
- (b) in relation to the interim valuation roll, the date that the Minister caused the last general valuation to be made in terms of regulation 3(2)(a);

“financial year” means the period from 1 April in any year to 31 March in the next year;

“interim valuation roll” means the interim valuation roll referred to in regulation 3(3);

“iso- value map” means the iso-value map referred to in regulation 4(6)(b)(i);

“land tax” means land tax as referred to in regulation 2;

“market value” means the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arms-length transaction after proper marketing wherein the parties acted knowledgeably, prudently, and without compulsion, referred to in regulation 4(5);

“Ministry” means the Ministry responsible for land affairs;

“presiding officer” means a magistrate referred to in regulation 10(2)(a);

“provisional valuation roll” means the provisional valuation roll prepared in terms of regulation 4(2);

“representative” means a representative referred to in paragraph (bb) of the proviso to section 76A of the Act;

“the Act” means the Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995);

“unimproved site value” means the value of agricultural land as determined by the valuer under regulation 4(6);

“Valuation Court” means the Valuation Court established by regulation 10;

“valuer” means a person appointed as a valuer in terms of regulation 4; and

“valuation roll” means a main or interim valuation roll referred to in regulation 17.

## PART 2 LAND TAX

### Land tax on land value

2. (1) An owner of agricultural land must, for the benefit of the Fund, in respect of each financial year, pay a land tax based on the land value of that land as shown on the main or interim valuation roll and calculated at such rate or progressive rate as may be determined by a notice under section 76(1)(b) of the Act.

(2) The land tax imposed under subregulation (1) is due and payable as required in the relevant notice of assessment served on the owner concerned and the amount of such tax is calculated in accordance with the formula set out in section 76(1)(a) of the Act.

## PART 3 VALUATION OF AGRICULTURAL LAND

### Valuation of agricultural land

3. (1) The valuation roll in place at the commencement of these regulations remains in force until the coming into operation of the valuation roll as contemplated in regulation 17(3).

(2) The Minister may -

(a) at intervals of five years, cause a general valuation to be made in respect of all agricultural land; and

(b) of his or her own accord or at the request for data correction made on Form 3 by any person at any time during a period of five years referred to in paragraph (a), cause an interim valuation to be made in respect of any agricultural land.

(3) The interim valuation roll may include -

(a) any agricultural land that was omitted from the main valuation roll;

(b) any agricultural land whose description has changed as a result of consolidation, subdivision or renumbering as shown on an approved diagram within the meaning of the Land Survey Act, 1993 (Act No. 33 of 1993);



knowledge, without favour or prejudice, truly, impartially and conscientiously and for the full and market value of the unimproved site thereof according to the intent and requirement of the applicable laws.

So help me God or I so affirm.”.

(4) The Minister must cause a certificate of appointment in such a form as the Minister may determine to be issued to a valuer upon his or her appointment.

(5) Subject to subregulation (6), a valuer must value any agricultural land at a value equal to the market value at which in his or her opinion such land and other agricultural land of a similar carrying capacity classification or agro-ecological zone classification might reasonably be expected to be sold by a willing seller to a willing buyer at the date of valuation.

(6) In determining the unimproved site value of any agricultural land in terms of this regulation, a valuer -

- (a) must use the carrying capacity map and agro-ecological zone data supplied by the Ministry administering agricultural affairs at the date of valuation;
- (b) must use a mass appraisal approach to value the land and must -
  - (i) divide the Republic of Namibia cadastral map into value zones to create an iso-value map using the carrying capacity map and agro-ecological zone in combination with any other relevant information or classification for the purpose of showing the values of agricultural land per hectare; and
  - (ii) create value zones each of which may contain agricultural land with the same carrying capacity classification or agro-ecological zone classification in combination with any other relevant information or classification and any agricultural land that lies in two or more carrying capacity classification or two or more agro-ecological zone classifications may, for the purpose of preparing value zones, be placed in the carrying capacity classification or agro-ecological zone classification that constitutes the greater part of such land;
- (c) must conduct random inspections of any agricultural land but is not obliged to conduct physical inspections on all the agricultural land to be valued; and
- (d) must disregard in respect of such agricultural land -
  - (i) the value of the improvements on such land;
  - (ii) any depreciation in the value of such land caused by excessive grazing, bush encroachment and other bad farming practices or poor management of such land;
  - (iii) any mortgage or other judicial encumbrance on such land;
  - (iv) any depreciation or appreciation in value attributed to proximity to a local authority area;
  - (v) any depreciation or appreciation of the land value attributed to tourism or mining potential; and
  - (vi) any depreciation or appreciation of the land value resulting from a public road or railway line crossing through the land.

(7) Subject to subregulation (8) and for the purposes of performing his or her functions in terms of this regulation, a valuer or any person assisting the valuer may -

- (a) enter on such land at any reasonable time and after having given the owner, occupier or person in control of the land such prior notice as may in the circumstances be reasonable; or
- (b) inspect and make copies or extracts from any register, document or record which contains particulars of any agricultural land and which is in the custody or under the control of a staff member or any other person.

(8) When a valuer or any person assisting the valuer exercises or performs a power or function in terms of this regulation in the presence of any person affected, he or she must, on demand by such person -

- (a) in the case of a valuer, produce to such person the certificate of appointment issued in terms of subregulation (4); or
- (b) in the case of a person assisting the valuer, produce a letter duly signed by the valuer authorising him or her to perform specified functions on behalf of the valuer.

(9) The owner, occupier or person in control of any agricultural land must, within such reasonable period as may be determined in writing by the valuer, furnish such information or documents as are required by the valuer to enable the valuer to exercise or perform his or her powers or functions in terms of this regulation.

(10) Any person who without just cause refuses or fails to comply with a notice or request by a valuer under subregulation (7) or (9) or any person assisting the valuer, or who furnishes information or particulars which such person knows to be false or misleading commits an offence and -

- (a) is liable on conviction to a fine not exceeding N\$20 000 or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment; and
- (b) if the offence of which such person is convicted is continued after the conviction he or she is liable to a fine not exceeding N\$200 for every day that the offence is so continued.

(11) Despite a conviction under subregulation (10), a person so convicted remains under a duty to comply with subregulation (7) or (9).

(12) It is a condition of every appointment of a person as a valuer that -

- (a) all information provided to or gathered by the valuer for the purpose of performing his or her duties as valuer and all calculations made and all records, plans and forms generated by him or her in the performance of those duties, whether such information, calculations, records, plans or forms are kept in written form or stored in the form of data on a computer or any other mechanical or electronic device, are and remain the property of the State;
- (b) the valuer, while being in the possession of the information, calculations, records, plans and forms referred to in paragraph (a), in whatever form, must take all steps necessary to ensure their safe custody and to prevent them from getting lost, destroyed or defaced or being rendered useless or inaccessible in any other manner; and

- (c) all such information, calculations, records, plans and forms as may from time to time be required by the Minister from the valuer, must be delivered by him or her to the Minister, in whatever form they were kept or stored by him or her, at no consideration other than the remuneration to which he or she is entitled by virtue of the terms and conditions upon which he or she has been designated or appointed,

but nothing in this subsection may be construed as preventing a valuer or any other authority from dealing with such information, calculations, records, plans or forms as may be required in terms of the Act or these regulations.

(13) The valuer -

- (a) may not value any land in which he or she has a personal interest or in which his or her spouse, partner or relative within the first degree of consanguinity or affinity is interested, without disclosing the nature and extent of such interest; and
- (b) must submit to the Minister a list, if any, of land in which he or she has an interest and the extent of his or her interest and the Minister must submit such list to the Valuation Court.

(14) The valuer, when necessary, may delegate or assign to any suitable person any power or functions conferred or imposed upon the valuer in terms of these regulations.

(15) A delegation or assignment under subregulation (14) -

- (a) is in writing and subject to such limitations and conditions as the valuer may impose; and
- (b) may be reviewed and, if necessary, be amended or withdrawn at any time.

(16) The valuer is not divested of any power or function delegated or assigned under subregulation (14).

(17) The valuer may vary or revoke any decision taken under a delegation or assignment in terms of this regulation, but such variation or revocation of the decision may not detract from any right that may have accrued as a result of the decision.

(18) The Minister may terminate the appointment of a valuer on any of the following grounds -

- (a) if the valuer dies during the period of his or her appointment;
- (b) on receipt of proof of incapacity, incompetence or misconduct on the part of the valuer;
- (c) if the valuer is found guilty of a criminal offence by a court; or
- (d) if the valuer is declared insolvent.

#### **Remuneration of valuer and other expenses**

5. (1) The Minister, with the concurrence of the Minister responsible for finance, must determine the remuneration and allowances payable to the valuer, who is not in the full-time employment of the State.



(2) The expenses incidental to the performance of any general or interim valuation, including the remuneration and allowances payable to a valuer or any other person, is defrayed from the Fund.

PART 4  
VALUATION ROLL, OBJECTIONS, APPEALS, VALUATION COURT,  
REMUNERATION AND ALLOWANCES OF MEMBERS OF VALUATION COURT  
AND EXPENSES

**Submission of provisional valuation roll to Minister**

6. (1) The valuer, on the completion of a provisional valuation roll referred to in regulation 4(2), must sign and date a declaration affixed to such roll and submit it to the Minister.

(2) A declaration affixed to the provisional valuation roll or the interim valuation roll must state -

- (a) that the provisional valuation roll or the interim valuation roll has been prepared in accordance with these regulations;
- (b) the full names and professional qualifications of the valuer; and
- (c) the date of valuation of the provisional valuation roll or the interim valuation roll.

(3) Every copy of the provisional valuation roll or the interim valuation roll must bear a copy of the declaration referred to in subregulation (2).

**Objections against provisional valuation roll and withdrawal of valuation roll**

7. (1) The Minister must cause a notice to be published in the *Gazette* and in at least two newspapers widely circulating in Namibia -

- (a) stating that -
  - (i) the provisional valuation roll is lying open for inspection during office hours at the place or places and during the period specified in such notice;
  - (ii) that the iso-value map, if any, is lying open for inspection during office hours at the place or places and during the period specified in such notice; and
  - (iii) any interested person may during the period and times specified in a notice referred to in paragraph (b), obtain a copy of such provisional valuation roll or any part of the provisional valuation roll;
- (b) calling on every owner of agricultural land in respect of which a valuation is contained in the provisional valuation roll who wishes to object to the valuation, to lodge, within 30 days of the date of the notice, an objection against the valuation with the Minister setting out the grounds on which the objection is based and such objection is only valid if -
  - (i) it is made on Form 1;
  - (ii) it bears an official date stamp and an official reference number;

- (iii) it has the full name of the objector and the full name of the owner respectively together with their respective addresses, telephone or cell phone numbers, identity numbers and occupations and if the owner is a juristic person, the name of such juristic person separate from the name of the person who lodges an objection;
  - (iv) where the owner is a juristic person or where a representative acts on behalf of the natural person who is the owner, a resolution in the case of a juristic owner and a power of attorney in the case of natural person who is the owner must be attached to the Form 1 at the time the objection is lodged with Minister;
  - (v) it has the contact details and address of objector for service of any notices concerning the objection;
  - (vi) it states the registration division, the farm name, the region, the farm number, the farm size, the unimproved site value in the official Namibian currency as appearing on the provisional valuation roll;
  - (vii) it clearly states the grounds for objection which must be limited to matters of valuation referred to in regulation 4(5) and (6);
  - (viii) it clearly states the proposed unimproved site value of the objector in the official Namibian currency;
  - (ix) it is appropriately dated on the date that the objection is lodged;
  - (x) the capacity in which the objector is acting in lodging the objection is stated whether as the owner or a representative and the objector has endorsed his or her signature on Form 1 so lodged;
  - (xi) the farm is not sold or transferred to a new owner before the objection is heard by the Valuation Court; and
  - (xii) the objector provides and attaches a valid land tax clearance certificate to the objection form; and
- (c) calling upon every owner of agricultural land in respect of which such land is contained or omitted on the provisional valuation roll who wishes to correct such information, to lodge a data correction request with the Minister to be made on Form 3.

(2) The Minister must, not less than 30 days prior to the sitting of the Valuation Court, cause an owner who has lodged an objection in terms of subregulation (1) to be notified in writing by registered mail of the date and time on which and the place at which the Valuation Court will be sitting and that the list or document containing such registered mail constitutes proof of delivery of the letter or letters.

(3) For the purpose of resolving an objection or reaching an agreement to settle an objection with an owner who has lodged an objection pursuant to subregulation (1), the valuer or any person assisting the valuer may communicate to such owner and explain issues and the owner may -

- (a) withdraw the objection; or
- (b) reach an agreement to settle the objection, prior to the Valuation Court sitting.

(4) If an objection is withdrawn or a settlement agreement is reached under subregulation (3), the objector must complete the withdrawal of objection or a settlement agreement on Form 2 and submit it to the Minister.

(5) The Minister may, by notice in the *Gazette*, withdraw a provisional valuation roll if the appointment of the valuer is terminated.

#### **Submission of provisional valuation roll to Valuation Court**

**8.** The Minister must cause to be submitted to the Valuation Court within 60 days after the expiry of the 30 days mentioned in regulation 7(1)(b) -

- (a) the objections, if any, lodged with the Minister in terms of that regulation;
- (b) the provisional valuation roll submitted to the Minister in terms of regulation 6(1); and
- (c) the data correction request forms lodged with the Minister under regulation 7(1)(c).

#### **Notice of Valuation Court sitting**

**9.** The Minister must cause a notice to be published in the *Gazette* and in at least two newspapers widely circulating in Namibia stating -

- (a) that the Valuation Court commences sitting within 60 days after the expiry of the period mentioned in regulation 7(1); and
- (b) the time and the place or places as specified in such notice, to consider any valuation contained in the provisional valuation roll referred to in regulation 7(1)(a)(i) and to hear every objection lodged in respect of any such valuation.

#### **Establishment of Valuation Court**

**10.** (1) There is established a Valuation Court to consider and determine valuations contained in a provisional valuation roll or objections lodged in relation to any such valuation.

- (2) The Valuation Court consists of the following five members -
  - (a) a magistrate designated, at the request of the Minister, by the Magistrates Commission established by section 2 of the Magistrates Act, 2003 (Act No. 3 of 2003);
  - (b) a valuer appointed by the Minister by virtue of his or her knowledge of valuations matters relevant to the application of these regulations;
  - (c) a person appointed by the Minister by virtue of his or her knowledge and expertise of agricultural or land economy matters relevant to the application of these regulations;
  - (d) a person from the private sector appointed by the Minister by virtue of his or her expertise in the field of land matters relevant to the application of these regulations; and
  - (e) a staff member of the Ministry administering agricultural affairs designated at the request of the Minister and appointed by the Minister.

(3) The Minister may further designate a person in the employment of the public service or any other suitable person that the Minister may consider fit, but who may not be a member of the Valuation Court, to serve as clerk of the Valuation Court and who must administer the affairs of the Valuation Court.

(4) The magistrate appointed under subregulation (2)(a) presides over the Valuation Court.

(5) Three members including the presiding officer of the Valuation Court form a quorum at a sitting and a decision of the majority of the members at a sitting is the decision of the Valuation Court and in the event of equality of votes the presiding officer has a casting vote in addition to the deliberative vote.

(6) Despite subregulation (5), if at any stage during the proceedings before a Valuation Court a member of that Valuation Court dies or is otherwise incapable of performing his or her duties, the proceedings must continue before the remaining members of the court, but only if such remaining members include the magistrate designated under subregulation (2)(a).

(7) Where the proceedings are continued before the remaining members under subregulation (6), the decision of the magistrate prevails.

(8) If the magistrate is for any reason unable to preside over the proceedings of the Valuation Court, the Magistrates Commission must designate an alternate magistrate, but -

- (a) the proceedings of the Valuation Court must start anew; and
- (b) the Minister must cause a notice to be placed in the *Gazette* and in at least two newspapers widely circulating in Namibia, stating that the Valuation Court commences sitting within 30 days after the appointment of the alternate magistrate.

### **Oath of office**

11. A member of the Valuation Court may not perform any function as such a member, unless he or she has taken an oath or made an affirmation before a magistrate, which is subscribed by the member as follows:

“I, ..... do  
(full name)

solemnly swear/sincerely affirm and declare that I will in my capacity as member of the Valuation Court administer justice to all persons alike, without fear, favour or prejudice, and as the circumstances in any particular case may require, in accordance with the laws of the Republic of Namibia.

So help me God / I so affirm.”.

### **Assessors**

12. (1) For the purpose of procuring assistance in the determination of any matter under these regulations, a Valuation Court may appoint not more than two persons with knowledge and experience in the valuation of agricultural land to sit as assessors in an advisory capacity.

(2) If an assessor dies or for any other reason becomes incapable of taking his or her seat during any proceedings before a Valuation Court or so shortly before the commencement of the proceedings and the vacancy cannot be filled in time for the hearing, the presiding officer may -

- (a) adjourn the proceedings to invoke the assistance of another person as assessor; or
  - (b) continue with the proceedings with the remaining assessor, if there be one, or without any assessor should there be no remaining assessor.
- (3) The Valuation Court must give due consideration to, but is not bound by, the opinion of an assessor.

### **Seat of Valuation Court**

13. The Valuation Court may conduct its proceedings at any place throughout Namibia.

### **Powers and duties of Valuation Court**

14. (1) The powers and duties of the Valuation Court are -
- (a) to consider any valuation contained in the provisional valuation roll and subject to subregulation (2), to hear every objection lodged in connection with such valuation;
  - (b) to examine the iso- value map used as the basis for the valuation of agricultural land;
  - (c) to examine the carrying capacity or agro-ecological zone data at the date of valuation as supplied by the Ministry administering agricultural affairs;
  - (d) to consider any other data which was relied on by the valuer in the valuation of the agricultural land;
  - (e) to consider any withdrawal of objection or settlement agreement forms duly completed and lodged by land owners who had previously objected to the value of their agricultural land; and
  - (f) to consider any other information other than the unimproved site values contained on a provisional valuation roll.
- (2) The Valuation Court may not hear an objection against any valuation contained in the provisional valuation roll if the objection is not lodged in accordance with these regulations.
- (3) After having considered any valuation contained in the provisional valuation roll or any objection lodged in connection with such valuation pursuant to subregulation (1), the Valuation Court may -
- (a) confirm such valuation;
  - (b) uphold such objection and decrease or increase such valuation with reasons;
  - (c) with reasons, decrease such valuation without any objection having been lodged or increase such valuation after having afforded the owner of the agricultural land in question an opportunity to be heard;
  - (d) order the valuer -
    - (i) to value any agricultural land omitted from the provisional valuation roll; or
    - (ii) to revalue any agricultural land with due regard to such guidelines and directions as it may determine, subject to regulation 4(5); or

- (e) with reasons, make any other amendment to the provisional valuation roll as it may consider necessary.

### **Proceedings before Valuation Court**

**15.** (1) The proceedings before the Valuation Court are conducted in such a manner as the presiding officer considers most suitable to resolve the issues before the court and the court is not bound by any law relating to the procedure and admissibility of evidence.

(2) The presiding officer must first proceed by calling everyone to order followed by the constitution of the Valuation Court in the following manner -

- (a) submission, by the members of the Valuation Court, of proof of designation or appointment to be a member of the Valuation Court;
- (b) administration of oath or solemn affirmations by members of the Valuation Court by the presiding officer in terms of regulation 11 followed by affirmation of the constitution of the Valuation Court by the presiding officer.
- (c) submission of proof of certificate of appointment of the valuer and oath or solemn affirmation by the appointed valuer in terms of regulation 4(3);
- (d) submission by the valuer of proof of the *Gazette* notice to cause a general valuation in terms of regulation 3(4), proof of completion of the provisional valuation roll and submission of it to the Minister in terms regulation 6(1) together with a signed and dated declaration that the roll has been prepared in accordance with the regulations in terms of regulation 6(2);
- (e) submission of proof of the *Gazette* notice and publication in at least two newspapers widely circulating in Namibia stating that the provisional valuation roll is lying open for inspection in terms of regulation 7(1);
- (f) proof of submission of the objections lodged with the Minister, the provisional valuation roll and the data correction request forms to the Valuation Court in terms of regulations 8(a), 8(b) and 8(c);
- (g) submission of proof of *Gazette* notice and publication in at least two newspapers of wide circulation of the sitting of the Valuation Court in terms of regulation 9 and notifications to objectors inviting them to attend the valuation court in terms of regulation 7(3);
- (h) submission of invalid objections, if any, in terms of regulation 7(1) and submission of withdrawn objections in terms of regulation 8(a) and regulation 14(1(e)); and;
- (i) Valuation Court hearing whereby each objector must substantiate his or her objections before the Valuation Court gives an award.

(3) For the purposes of considering any valuation or other information contained in the provisional valuation roll or hearing any objection lodged under these regulations, the Valuation Court may -

- (a) summon by a notice in writing issued by the presiding officer or by any other member of the Valuation Court if such member is so authorised by the presiding officer, any person to appear before it at a date, time and place specified in such notice; and

- (b) administer an oath or take an affirmation from a person referred to in paragraph (a) or any other person, including the valuer, present at a sitting of the Valuation Court and examine any such person under oath or affirmation.
- (4) A person who has lodged an objection against a valuation contained in the provisional valuation roll must appear either in person or through a representative.
- (5) If an objection has been duly lodged in terms of these regulations and has not been withdrawn and the objector fails to appear either personally or through a representative on the day appointed for the hearing of his or her objection, the Valuation Court must consider and determine the objection.
- (6) The valuer must attend all sittings of the Valuation Court.
- (7) A member of the Valuation Court may not take part in any proceedings or decision in relation to any agricultural land of which he or she or any connected person is the owner, and for the purposes of this subsection “connected person” means -
- (a) a parent, spouse or child of a member of the Valuation Court; or
- (b) any person with whom a member of the Valuation Court or his or her partner, agent, or business associate, is, in terms of the traditional laws and customs prevailing in Namibia, a partner in a customary union.
- (8) Every decision made by the Valuation Court in terms of regulation 14(3) with regard to an objection or information on particular agricultural land contained in a provisional valuation roll is signed by the presiding officer of the Valuation Court and must -
- (a) state the agricultural land concerned;
- (b) set out the entry which is to be made in the roll in respect of such agricultural land; and
- (c) state the reasons for such decision.
- (9) The Valuation Court must keep or cause to be kept proper record of its proceedings and findings, electronically or manually.
- (10) An objector or his or her representative have the right to examine, without charge, the record of the Valuation Court proceedings relating to the objection to the valuation of his or her land.
- (11) The Minister or a person authorised by the Minister has free access to the Valuation Court records at all times.

### **Appeal against decisions of Valuation Court**

**16.** (1) A person who has lodged an objection in terms of regulation 7 and who is aggrieved by a decision of the Valuation Court made in relation to that objection may appeal against the decision of the Valuation Court to the High Court in terms of rule 119 of the Rules of the High Court.

(2) For the purpose of an appeal referred to in subregulation (1) and the procedure to be followed with regard to such appeal, the decision of the Valuation Court is treated as a civil judgment of a magistrate’s court.

(3) Despite any law to the contrary, the fact that an appeal or review against the decision of a Valuation Court is pending does not -

- (a) interfere with or affect the operation of such decision; or
- (b) prevent the land tax from being assessed and recovered on the basis of the valuation fixed by such decision in like manner as if no appeal was pending.

#### **Main or interim valuation roll**

**17.** (1) When the Valuation Court has completed its consideration of the provisional valuation roll and has made decisions referred to in regulation 15(7) -

- (a) the valuer must declare that he or she has complied with the decisions of the Valuation Court;
- (b) the presiding officer must certify the roll; and
- (c) the clerk of the Valuation Court must transmit the certified roll to the Minister together with a certified copy of all decisions of the Valuation Court.

(2) The provisional valuation roll containing the valuations, as decreased or increased or otherwise amended by the Valuation Court, of all agricultural land is known as the main or interim valuation roll.

(3) The Minister, must by notice in the *Gazette* and in at least two newspapers widely circulating in Namibia, notify all persons that the valuation roll has been completed and certified in terms of subregulation (1) and that on coming into operation -

- (a) the main valuation roll supersedes any previous main or interim valuation roll; and
- (b) if any agricultural land appears both in the main and interim valuation rolls, the latter entry supersedes the former entry.

(4) A valuation roll is the primary basis upon which the land tax is assessed.

(5) The main or interim valuation roll must at all times be available for inspection by any interested person during office hours at the offices of the Ministry.

(6) The Minister, at the request of any interested person, must cause such interested person to be furnished with an extract from or copy of the main valuation roll.

#### **Alteration or correction of main valuation roll**

**18.** (1) The Minister, at the request of the valuer, any interested party or of his or her own accord, may cause the alteration or correction of the main or interim valuation roll but the alteration or correction is only made for the following purposes -

- (a) to correct a clerical error which does not affect the value per hectare assigned to a value zone on the iso-value map;
- (b) to correct an error which relates to the name, address or identity number of the owner concerned;
- (c) to record a change in the name or address of the owner concerned; or



- (d) to correct an error which relates to the size or land extent of the agricultural land in question.

(2) Where the request for a correction referred to in subregulation (1) is on the accord of the Minister or valuer, the valuer, before causing any error to be corrected, must notify the land owner of the correction.

### **Remuneration and allowances of members of Valuation Court and expenses**

**19.** (1) The Minister, with the concurrence of the Minister responsible for finance, determines the allowances payable to a member or an assessor of the Valuation Court who is not in the full-time employment of the State.

(2) The allowances referred to in subregulation (1) and the expenditure incidental to the performance of the functions of the Valuation Court is defrayed from the Fund.

### **Date of operation and period of validity of valuation roll**

**20.** (1) Subject to subregulation (2), the valuation roll comes into operation on the commencement of the financial year following the certification under regulation 17(1).

(2) The Minister may, by notice in the *Gazette*, determine some other date on which the valuation roll comes into operation.

(3) Subject to subregulation (4), the valuation roll is valid for a period of five years from the date it comes into operation.

(4) The Minister may, by notice in the *Gazette*, extend the validity of the existing main valuation roll for a further period of five years or until such time that a new valuation roll comes into operation, whichever comes first.

(5) A valuation contained in a main or interim valuation roll certified by the presiding officer and delivered in terms of regulation 17(1) is not invalid by reason only of -

- (a) a mistake or variance in the name of owner, farm name, postal address or identity number of the owner of any agricultural land; or
- (b) an irregularity which occurred during the preparation of such valuation roll.

## **PART 5 RETURNS AND ASSESSMENTS**

### **Owners to furnish land tax returns**

**21.** (1) The Minister, by notice in the *Gazette*, must require all owners or owners of agricultural land specified in the notice to furnish to the Minister land tax returns in respect of a particular financial year, or a particular financial year and each subsequent financial year.

(2) A land tax return referred to in subregulation (1) must be furnished on Form 4 and must contain -

- (a) the particulars of all agricultural land owned by the person who in terms of that subregulation is required to complete such a return; and
- (b) such other information as the Minister may reasonably require for the purposes of assessment under regulation 22.

(3) Every owner who is required to furnish a land tax return in respect of any financial year must do so on or before 31 January of such year.

(4) Any person who fails to furnish a return in accordance with these regulations commits an offence and is liable to a fine not exceeding N\$8 000 or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.

#### **Assessment of land tax to be made**

**22.** (1) Subject to regulation 17(4), the Minister may, from any relevant information in his or her possession and if available any land tax return referred to in regulation 21, cause an assessment to be made of the land tax payable by owners of agricultural land.

(2) An assessment under subregulation (1) may be made even if the time for lodging of returns has not yet expired.

(3) Despite subregulation (1), if a particular agricultural land does not appear on the main or interim valuation roll and a request is made to the Minister to include such land on the valuation roll under regulation 3(1)(b) by an owner who intends to apply for a land tax clearance certificate, the Minister must cause preparation of a provisional unimproved site value on the same basis used to value the main valuation roll provided that such land would be included on the next provisional valuation roll.

(4) Where an assessment has been made under this regulation, the Minister must serve a notice of assessment on the owner concerned.

(5) The notice of assessment must state -

(a) the amount of the land tax payable on each piece of land and the total of such amounts; and

(b) the date on which land tax is due and payable.

(6) When an owner of agricultural land ceases to be the owner before the end of the financial year in respect of which a land tax assessment in respect of the land was made -

(a) such owner is liable to pay a portion of the land tax payable for the whole of such period proportionate to the time up to the end of the last month during which he or she continued to be the owner; and

(b) any person who is the new owner of such land during the remainder of the period contemplated in paragraph (a) is liable to pay a portion of such land tax in proportion to the time during which the person is the owner and the land tax must be recovered from such new owner in the same manner as if he or she had been originally assessed for such land.

(7) An owner of agricultural land may for the purposes of subregulation (6)(a) request for a land tax clearance certificate during the period of the financial year in respect of which a land tax assessment for such year has not been made yet.

(8) The Minister, on receipt of the request referred to in subregulation (7), must cause a land tax assessment to be made for a portion of the land tax payable for the whole of such period proportionate to the time up to the end of the last month in which such person would cease to be the owner upon transfer of the agricultural land in question.

(9) In terms of section 76B of the Act, a land owner who wishes to apply for exemption from payment of land tax must complete and submit to the Minister Form 6 for a natural person or Form 7 for a juristic person, respectively.

**PART 6**  
**COLLECTION AND RECOVERY OF LAND TAX**

**Rebate and interest on land tax payable**

**23.** (1) To encourage the early payment of land tax, the Minister may allow a rebate at such different rates not exceeding five percent of the land tax payable on or before any due date for payment mentioned in the relevant notice of assessment.

(2) If land tax is not paid on or before the due date for payment mentioned in the relevant notice of assessment, the Minister may charge interest at a rate not exceeding the rate prescribed under the Prescribed Rate of Interest Act, 1975 (Act No. 55 of 1975), which may be charged in respect of a judgment debt of any competent court.

**Land tax as debt due to Fund**

**24.** (1) When any land tax or any interest payable in terms of these regulations becomes due and payable -

- (a) it is considered to be a debt due to the Fund; and
- (b) it may be recovered by the Minister in the manner provided for in this regulation.

(2) Subject to subregulation (3), if an owner of agricultural land fails to pay any land tax or interest when it is due and payable, the Minister may cause the filing with the clerk or registrar of a court of competent jurisdiction a statement -

- (a) certified, by the Minister, as correct and setting forth the amount of all land tax and interest owed by the owner; and
- (b) which for all purposes -
  - (i) has the effect of a civil judgment of the court at which that statement has been so filed; and
  - (ii) any proceedings may be taken as if it were a civil proceedings of the court at which that statement has been so filed,

in favour of the Fund for a liquid debt in the amount specified in that statement.

(3) The Minister, before causing the filing of a statement in terms of subregulation (2), must serve a notice on the owner of the agricultural land concerned informing him or her of the intention of the Minister to file such a statement within 30 days of the date of the service of such notice in accordance with regulation 27.

(4) The Minister may, by notice in writing addressed to the clerk or registrar of the relevant court, withdraw any statement referred to in subregulation (2), and that statement ceases to have any effect.

(5) The Minister may institute proceedings afresh under subregulation (2) in respect of any tax or interest to which a statement withdrawn under subregulation (3) relates.

**Reimbursement of overpayment of land tax**

25. (1) Where the owner of agricultural land has paid any land tax in excess of any amount payable by him or her in terms of these regulations, the owner may, on Form 5, apply to the Minister for a refund of the amount paid in excess.

(2) Any claim for a refund under subregulation (1) must be accompanied by documentary proof of the payment of the excess amount.

(3) If on receipt of an application referred to in subregulation (1) the Minister is satisfied that a refund is due to an owner of agricultural land, the Minister must cause the owner to be refunded from the Fund with the amount paid in excess not later than the end of the second calendar month following the date on which the excess was reported in terms of subregulation (1).

(4) Where the Minister fails to refund any amount of land tax due to an owner of agricultural land on or before the date referred to in subregulation (3), interest is paid on such amount at the rate prescribed under the Prescribed Rate of Interest Act, 1975 (Act No. 55 of 1975).

**Recovery of land tax from representatives**

26. (1) Any land tax or interest payable by any representative in his or her representative capacity is recoverable from him or her under these regulations, but to the extent only of any assets belonging to the owner whom he or she represents which may be in his or her possession or under his or her control.

(2) Any land tax or interest payable by a company or close corporation is not recoverable from the public officer of the company or from any member of a close corporation referred to in section 76A of the Act, but is recoverable from the company or close corporation.

(3) A representative who pays any land tax or interest due under these regulations is entitled -

- (a) to recover the amount so paid from the owner on whose behalf it is paid; or
- (b) to retain out of moneys that may be in his or her possession or may come to him or her in his or her representative capacity an amount equal to the amount so paid.

(4) A representative referred to in paragraph (b) of section 76A of the Act who, pays any land tax or interest due, under these regulations, by a deceased owner is entitled -

- (a) to recover the amount so paid from the estate of such deceased owner; or
- (b) to retain out of any moneys of the estate of such deceased that may be in his or her possession or that may come to him or her as executor or administrator of such estate, an amount equal to the amount so paid.

(5) A representative is personally liable for the payment of any land tax or interest payable by him or her in his or her representative capacity, if, while the amount remains unpaid -

- (a) he or she alienates or disposes of the agricultural land in respect of which such tax is payable; or
- (b) disposes off or parts with any moneys belonging to the owner whom he or she represents and is in his or her possession or comes to him or her after such tax or interest has become payable, if such tax or interest could legally have been paid from or out of such money.

**Recovery of land tax from third parties**

27. (1) Where an owner of agricultural land fails to pay land tax in respect of such land on or before the due date for payment, the Minister may, where the land is subject to a lease or other right of occupation or to a mortgage, by a notice in writing served on the lessee, occupier or mortgagee concerned, require him or her to pay to the Minister for the benefit of the Fund, on or before a date specified in such notice, an amount equal to the amount of land tax due.

(2) The money contemplated in subregulation (1) is recoverable by the Minister from -

(a) such lessee or occupier but only to the extent of any rent or other payments due by such lessee or occupier to the owner at the time of the request under that subsection, or becoming due such lessee or occupier to the owner after such request; or

(b) such mortgagee if in accordance with section 51 of the Deeds Registries Act, 1937 (Act No. 47 of 1937) and the Registration of Deeds in Rehoboth Act, 1976 (Act No. 93 of 1976) the mortgage bond that is registered over such land contains a stipulation that future debts generally or future debts with regard to taxes are secured by it.

(3) Where a lessee or occupier or mortgagee, on whom a notice was served under subregulation (1), is unable to comply with such notice he or she must, before the expiry of the date for payment specified in such notice, serve a notice in writing on the Minister informing the Minister accordingly and stating the reasons for his or her inability to so comply.

(4) On receipt of a notice referred to in subregulation (3), the Minister may -

(a) require any party concerned to furnish such further information and evidence as the Minister may think necessary to conclude the matter; and

(b) by notice in writing, accept the notification or reject it.

(5) Any payment made pursuant to a notice under this section is considered -

(a) to have been made under the authority of the defaulting owner and no liability may attach to the lessee, occupier or mortgagee in respect of the making of such payment; and

(b) in the case where the lessee or occupier made such payment, to be a valid discharge, to the extent of the amount so paid, against the rent or other payments due by such lessee or occupier to the defaulting owner.

(6) The provisions of these regulations relating to the collection and recovery of land tax apply with necessary changes to any amount due under this section as if such amount were land tax due under these regulations.

PART 7  
GENERAL PROVISIONS

**Service of notices and documents**

28. (1) Any notice, document or other communication required or authorised under these regulations to be given to or served, or caused to be given to or served, on any person by the Minister is considered to have been duly given or served if, subject to subregulation (2), the original or a true copy is delivered or given to the person concerned personally or sent by registered post to such person.

- (2) Where -
- (a) the whereabouts of the person, or in the case of several owners of property or several persons having an interest in property, every such owner or interested person, is not readily ascertainable by the Minister; or
  - (b) by reason of the number of such owners or persons having such an interest, or for any other reason, the Minister is satisfied that service of a notice or other document in accordance with subregulation (1) is not practicable,

the Minister, instead of or in addition to causing any notice or document to be served in accordance with subregulation (1), must cause to be published, once in the *Gazette* and once a week during two consecutive weeks in two newspapers widely circulating in Namibia, an appropriate notice complying with the relevant provision of these regulations.

(3) Any notice or document required or authorised under these regulations to be lodged, given to or served on the Minister is considered to have been duly given or served if the original of such notice or a true copy of the notice or document is -

- (a) delivered to the registered office of the Minister; or
- (b) sent by registered post to the registered office of the Minister.

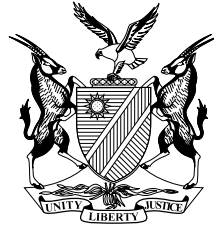
#### **Documents to serve as conclusive proof**

- 29.** A -
- (a) copy of or an extract from the main or interim valuation roll or provisional valuation roll; or
  - (b) certificate or notice issued by the Minister under these regulations signed by the Minister,

is, in the absence of evidence to the contrary, conclusive proof of the facts contained in any such document without further proof or production of the original document.

#### **Savings provision**

**30.** Anything done under regulations repealed by these regulations and that could have been done under a corresponding provision of these regulations is deemed to have been done under the corresponding provision of these regulations.



Official Stamp

Form 1

Reference No.:.....

**REPUBLIC OF NAMIBIA  
MINISTRY OF LAND REFORM**

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**DEPARTMENT OF LAND MANAGEMENT  
DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT**

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**OBJECTION TO LAND VALUATION**  
(Provisional Valuation Roll)  
Land Valuation and Taxation Regulations:  
Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995)  
**(Regulation 7(1)(b))**

**To: The Minister, Ministry of Land Reform, Private Bag 13343, Windhoek, Namibia**

*(Complete in Capital Letters)*

**A. DETAILS OF OWNER**

(use capital letters)

Full Names of owner

Postal Address

Telephone No.  Fax No.  E-mail

ID No.  Date of Birth  DD MM YYYY Occupation

**B. DETAILS OF OBJECTOR**

Full Names of objector

Address

Telephone No.  Fax No.  E-mail

ID No.  Date of Birth  DD MM YYYY Occupation

**C. PARTICULARS OF AGRICULTURAL LAND**

Registration Division (e.g. L)  Farm Name

Region (e.g. Omaheke)  Farm No  Farm size

Unimproved Site Value appearing on the Provisional Valuation Roll N\$

**D. GROUNDS FOR OBJECTION**

The Unimproved Site Value of the farm is too high or too low (*delete inapplicable*) for the following ground(s):


Therefore I propose that the Unimproved Site Value to appear on the valuation roll should instead be  N\$

<i>DD MM YYYY</i>		
<b>Date</b>	<b>Capacity (Owner/ Representative) (If representative, attach Power of Attorney, or resolution)</b>	<b>Signature</b>

**E. FOR OFFICIAL USE**

**COMMENTS BY VALUER**

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..... Date	..... Name of Valuer	..... Signature
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**DECISION OF VALUATION COURT**

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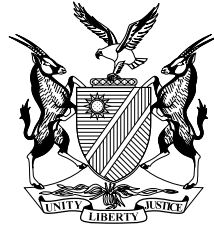
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..... Date	..... Names of Presiding Officer	..... Signature
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Official Stamp

Form 2

Reference No.:.....

**REPUBLIC OF NAMIBIA  
MINISTRY OF LAND REFORM**

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**DEPARTMENT OF LAND MANAGEMENT  
DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT**

---

**WITHDRAWAL OF OBJECTION OR SETTLEMENT AGREEMENT**

(Provisional Valuation Roll)  
Land Valuation and Taxation Regulations:  
Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995)  
**(Regulation 7(4))**

**To: The Minister, Ministry of Land Reform (MLR), Private Bag 13343, Windhoek, Namibia**

*(Complete in Capital Letters)*

**A. DETAILS OF OWNER**

(use capital letters)

Full Names of owner

Postal Address

Telephone No.  Fax No.  E-mail

ID No.  Date of Birth  DD MM YYYY Occupation

**B. DETAILS OF OBJECTOR**

(use capital letters)

Full Names of owner

Postal Address

Telephone No.  Fax No.  E-mail

ID No.  Date of Birth  DD MM YYYY Occupation



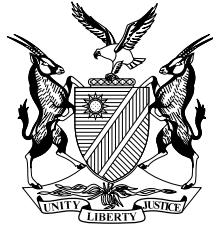
**DECISION OF VALUATION COURT**

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Date

.....  
**Names of Presiding Officer**

.....  
Signature



Official Stamp

Form 3

Reference No.:.....

**REPUBLIC OF NAMIBIA  
MINISTRY OF LAND REFORM**

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**DEPARTMENT OF LAND MANAGEMENT  
DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT**

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**DATA CORRECTION REQUEST**

(Provisional, Main or Interim Valuation Roll)  
Land Valuation and Taxation Regulations:  
Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995)  
**(Regulation 7(1)(c))**

**To: The Minister, Ministry of Land Reform, Private Bag 13343, Windhoek, Namibia**

*(Complete in Capital Letters)*

**A. DETAILS OF OWNER**

(use capital letters)

**Full Names** (Individual, Close Corporation etc.)

**Postal Address**

**Telephone No.**  **Fax No.**  **E-mail**

**ID No.** (Individual or Company Registration No.)

**Date of Birth**  **Occupation**

**Nationality**

**B. CORRECTIONS** (except consolidation/ subdivision cases)

<b><u>ENTER THE CORRECT DETAILS</u></b>	<b><u>TICK CORRECTION APPLICABLE</u></b>	√	
<b>(1)</b> Region (e.g. Omaheke): .....	Farm owner		
	Registration division		
	Farm number		
	Farm Name: .....	Farm name	
		Farm size	
	Farm Name: .....	Id number	
		Nationality	
	Registration Division (e.g. L): .....	Postal address	
		Unimproved site value	
	Farm Size: ..... Hectares	Land taxed under municipality	
		Land missing on the valuation roll	
Title Deed No: .....	Duplication		
<b>(2)</b> Region: .....	Farm owner		
	Registration division		
	Farm number		
	Farm Name: .....	Farm name	
		Farm size	
	Farm Name: .....	Id number	
		Nationality	
	Registration Division: .....	Postal address	
		Unimproved site value	
	Farm Size: ..... Hectares	Land taxed under municipality	
		Land missing on the valuation roll	
Title Deed No: .....	Duplication		
<b>(2)</b> Region: .....	Farm owner		
	Registration division		
	Farm number		
	Farm Name: .....	Farm name	
		Farm size	
	Farm Name: .....	Id number	
		Nationality	
	Registration Division: .....	Postal address	
		Unimproved site value	
	Farm Size: ..... Hectares	Land taxed under municipality	
		Land missing on the valuation roll	
Title Deed No: .....	Duplication		

<b>(2)</b> Region: .....  Farm Number: .....  Farm Name: .....  Registration Division: .....  Farm Size: ..... Hectares  Title Deed No: .....	Farm owner	
	Registration division	
	Farm number	
	Farm name	
	Farm size	
	Id number	
	Nationality	
	Postal address	
	Unimproved site value	
	Land taxed under municipality	
	Land missing on the valuation roll	
Duplication		

### **C. CONSOLIDATION**

<b>(1) ORIGINAL PIECE OF LAND</b>	<b>(2) ORIGINAL PIECE OF LAND</b>
Region: .....	Region: .....
Farm Number: .....	Farm Number: .....
Farm Name: .....	Farm Name: .....
Registration Division: .....	Registration Division: .....
Farm Size: ..... Hectares	Farm Size: ..... Hectares
Title Deed No:.....	Title Deed No:.....
<b>(3) ORIGINAL PIECE OF LAND</b>	<b>(4) CONSOLIDATED LAND</b>
Region: .....	Region: .....
Farm Number: .....	Farm Number: .....
Farm Name: .....	Farm Name: .....
Registration Division: .....	Registration Division: .....
Farm Size: ..... Hectares	Farm Size: ..... Hectares
Title Deed No:.....	Title Deed No:.....

**D. SUBDIVISION**

ORIGINAL PIECE OF LAND	SUBDIVIDED/REMAINING PORTION OF LAND
Region: .....	Region: .....
Farm Number: .....	Farm Number: .....
Farm Name: .....	Farm Name: .....
Registration Division: .....	Registration Division: .....
Farm Size: ..... Hectares	Farm Size: ..... Hectares
Title Deed No:.....	Title Deed No:.....

**Other details to be corrected are as follows:**

.....

.....

.....

.....

(Please use another data correction request form if you run out of space)

I declare that the particulars given above are true. Signature .....

Date ...../...../.....

DD MM YYYY

Capacity: .....  
(Owner / Representative)

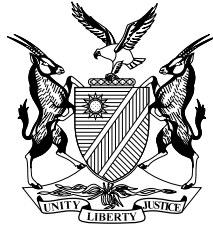
**DETAILS OF REPRESENTATIVE**

Full Names

Postal Address

Telephone No.  Fax No.  E-mail

ID No.  Date of Birth  Occupation



Form 4

Reference No.:.....

**REPUBLIC OF NAMIBIA  
MINISTRY OF LAND REFORM**

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**DEPARTMENT OF LAND MANAGEMENT  
DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT**

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**LAND TAX ASSESSMENT RETURN:**

**INDIVIDUAL LANDOWNERS, JURISTIC PERSONS OR THEIR REPRESENTATIVES**

**THIS RETURN MUST BE SUBMITTED TO THE MINISTER BY A LANDOWNER  
OR REPRESENTATIVE IN TERMS OF REGULATION 21 OF THE REGULATIONS:  
AGRICULTURAL (COMMERCIAL) LAND REFORM ACT, 1995**

Please complete all parts in Block Letters. If you own more than one property complete a separate form for each property

IT IS A SERIUOS OFFENCE TO MAKE A FALSE DECLARATION OR TO FAIL TO RENDER  
A RETURN BY THE SPECIFIED DATE IN TERMS OF REGULATION 22

SEND COMPLETED RETURN TO:

The Valuer General

Ministry of Land Reform

Private Bag 13343

**Windhoek**

Namibia.

Fax No: (061) 245920 / 257104

Telephone: (061) 2965000

Attention: The Deputy Valuer General – Division of Rating and Taxation













Description		Remarks
(g) Nature of access road from nearest town		
Tar	Gravel	
..... km	..... km	
(h) Distance from property to the nearest		
Market Centre	School	Hospital
..... km	..... km	..... km
(i) Size (if any) of land used for wildlife/game ranching (ha)		
..... ha		
Wildlife species (specify and state the numbers)		
Type	No.	Ages
1. Kudu		
2.. Warthog		
3. Giraffe		
4. Springbok		
5. Ostrich		
6. Zebra		
7. Leopard		
8. Others		



- Workers quarters		N\$																	
- Others*																			
1.		N\$																	
2.		N\$																	
3.		N\$																	
<b>Total</b>		N\$																	

If the space provided here is not adequate, please use the blank space in this form or attach additional pages of your own.

#### PART D - AGRICULTURAL IMPROVEMENTS

##### (i) BOREHOLES

	Yield (m <sup>3</sup> /hour)	Depth (m) (Head)	Date of Installation	Est. Current cost of Installation	Productivity(Tick ✓)				
					Strong	Fair	Weak		
Borehole 1				N\$					
Borehole 2				N\$					
Borehole 3				N\$					
<b>Others*</b>				N\$					
<b>Total N\$</b>									







**(vi) UNDERGROUND PIPING**

Total Length	Material used(Tick ✓)		Diameter(Tick ✓)					Date of Installation	Est. Current Cost of piping & Installation N\$	Condition(Tick ✓)		
	PVC	GI – galvanized iron	25 mm	32 mm	40 mm	50 mm	Others			Working-fair or good condition	Working-with minor leaks	Not working- (new pipes required)
									N\$			
									N\$			
									N\$			
									N\$			
									N\$			
									N\$			
									N\$			
									<b>Total N\$</b>			



## (viii) DRINKING TROUGHES

	Capacity(Tick ✓)								Serial no.	Date of Installation	Cost of Installation	Condition(Tick ✓)				
	Water trough (36 x 1850)-steel	Water trough (36 x 2500)-steel	Water trough (36 x 3700)-steel	Water trough (36 x 5500)-steel	Water trough (65 x 2500)-steel	Water trough (65 x 3700)-steel	Water trough (65 x 5000)-steel	Water trough (BOK 5000)-steel				Other	Work- ing- good condi- tion (No repairs before/relative-ly new)	Work- ing- fair condi- tion (Un- dergone repairs before)	Work- ing- poor condi- tion - with leaks	Not working - - scrap
No. 1												N\$				
No. 2												N\$				
No. 3												N\$				
No. 4												N\$				
Others												N\$				
											<b>Total N\$</b>					

**(ix) FEEDING TROUGHS**

	Description/Capacity(Tick ✓)				Serial no.	Date of Installation	Cost of Trough and Installation	Condition(Tick ✓)						
	Feeding trough-cattle	Feeding trough (small)-cattle	Feeding trough-Sheep/ box	Other				Work- ing- good condition(No repairs before/rela- tively new)	Work- ing- fair condi- tion (Under- gone repairs before)	Work- ing- poor condi- tion - with leaks	Not working - scrap			
No. 1							N\$							
No. 2							N\$							
No. 3							N\$							
No. 4							N\$							
Others							N\$							
							<b>Total N\$</b>							

**(x) DETAILS OF CAMPS (PLEASE SUBMIT THE FARM PLAN)**

Please state whether all camps are established as shown in the farm plan submitted.

<b>YES</b>		<b>NO</b>
------------	--	-----------

Camp No.	Size (HA)	Condition (Tick ✓).		
		Good grazing (normal to above normal)	Fair (average)	Poor – soil degradation
1				
2				
3				
4				
5				
6				
7				

Camp No.	Size (HA)	Condition (Tick ✓).		
		Good grazing (normal to above normal)	Fair (average)	Poor – soil degradation
8				
9				
10				
11				
12				
13				
Others				

**(xi) FENCING**

Total length/No. Of Kraal units Stock-proof	Type of fence (material used)& number of strands(Tick ✓)				Year of Installation	Cost of fence materials & of Installation Good (or new)	Condition(Tick ✓)		
	Game-proof	Jackal-proof	Electric fence	Other			Fair	Poor	Non-existent to certain parts
(a) External boundary fence						N\$			
(b) Internal fence						N\$			
Kraal fencing- Large stocks									
Kraal fencing- small stocks									
Others									
<b>Total N\$</b>									



## (xii) ASSORTED IMPROVEMENTS\*

Nature of improvement	Description / Material used(Tick ✓)			Date of Construction	Cost	Condition(Tick ✓)		
	Earth	Stone	Other			Working	Fair	Poor
Earth dam					N\$	Working		Not working (broken walls)
Swimming Pool	Standard family size		Medium to large pool		N\$	Working		Not working (broken walls)
	Reinforced Concrete		Steel		N\$	Working		Not working (broken walls)
Green House	Plastic		Other		N\$	Working		Not working
	Reinforced Concrete	Galvanized Iron	Corr. Other		N\$	Good	Fair	Poor
<b>Total N\$</b>								

## (xiii) STOCK HANDLING FACILITIES

Nature of improvement	Description / Material used(Tick ✓)			Date of Installation	Cost	Condition(Tick ✓)	
	Metal	Wooden	Other			Working	Not working (broken walls)
Head clamp		Wooden			N\$	Working	Not working (broken walls)
Head clamp special	Metal	Wooden			N\$	Working	Not working (broken walls)
Cage trap	Metal	Wooden	Other		N\$	Working	Not working (broken walls)
Cage box	Metal	Wooden	Other		N\$	Working	Not working
Loading ramp	Metal	Wooden	Other		N\$	Good	Fair
							Poor
Cattle Scale	Metal	Wooden	Other		N\$	Good	Fair
							Poor
Squeeze manga	Steel	Timber	Other		N\$	Good	Fair
							Poor
<b>Total N\$</b>							

**(xiv) OTHER IMPROVEMENTS (NOT INCLUDED IN THE ABOVE SECTIONS)**

Nature of improvement	Description / Material used	Date of Construction	Cost	Condition

**(xv) MINING OPERATIONS**

State whether any exploration or mining operations are being carried on or upon land. If so, the nature of such operation, name of holder & type of licence must be stated.

(xvi) **IF YOU WISH TO GIVE ANY ADDITIONAL INFORMATION, PLEASE DO SO BELOW (Note: The back page space may be used if space provided in (i) – (xiv) is insufficient to submit all relevant information.**

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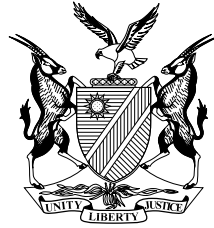
(xvii) **DECLARATION:** I declare that to the best of my knowledge the information, given in this return form and in the supporting documents and statements, is true and correct

Name and Signature of landowner/ representative (if representative attach power of attorney)

D	D	/	M	M	/	Y	Y	Y	Y
Date									

For official use										
			D	D	/	M	M	/	Y	Y
			Date Received							
Name and Signature of Receiving Official										
Name of receiving Office										

Please use this space for additional items or information if the space in the main form was inadequate.



Official Stamp

Form 5

Reference No.:.....

**REPUBLIC OF NAMIBIA  
MINISTRY OF LAND REFORM**

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**DEPARTMENT OF LAND MANAGEMENT  
DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT**

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**REIMBURSEMENT OF OVERPAYMENT OF LAND TAX  
(Main or Interim Valuation Roll)**

Land Valuation and Taxation Regulations:  
Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995)

**(Regulation 25)**

**To: The Chairperson, Land Advisory Commission, C/O Ministry of Land Reform ,  
Private Bag 13343, Windhoek, Namibia**

*(Complete in Capital Letters)*

**A. DETAILS OF OWNER**

Full Names of Owner (Individual,  
Close Corp., etc.

Postal Address

Tel.No.

Fax No.

E-mail

**ID No.** (Individual or  
Company Registration No.)

Date of Birth/  
Registration

Nationality

**B. TAX YEAR, DETAILS OF FARM FOR WHICH REFUND IS APPLIED**

TAX YEAR

TAX REF. NO.

Region (e.g. Omaheke)

Registration Division (e.g. L)

Farm Name

Title Deed No.

Farm No:

Extent (Ha)

USV

N\$

**C. LAND TAX CALCULATION**

Land Tax Amount Payable	N\$	
Amount of Land Tax Paid	N\$	
Land Tax Amount To Be Refunded	N\$	
<b>Refund</b>	<b>N\$</b>	

I declare that the particulars given above are true.

Signature .....  
(Owner / Representative)

Date ...../...../.....  
DD MM YYYY

IF REPRESENTATIVE, DETAILS OF REPRESENTATIVE

Full Names

Postal Address

Telephone No.  Fax No.  E-mail

ID No.  Date of Birth  Occupation

**D. FOR OFFICIAL USE**

Application for Refund: 

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
-----	--------------------------	----	--------------------------

Land Tax Receipts attached: 

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
-----	--------------------------	----	--------------------------

Refund amount verified and is correct 

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
-----	--------------------------	----	--------------------------

Refund amount verified and is incorrect 

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
-----	--------------------------	----	--------------------------

Correct Amount 

N\$	<input type="text"/>
-----	----------------------

Compiled By 

<input type="text"/>	Date ...../...../..... DD MM YYYY
----------------------	--------------------------------------

  
Name and Signature

Checked By 

<input type="text"/>	Date ...../...../..... DD MM YYYY
----------------------	--------------------------------------

  
Name and Signature

Recommended By 

<input type="text"/>	Date ...../...../..... DD MM YYYY
----------------------	--------------------------------------

  
Name and Signature

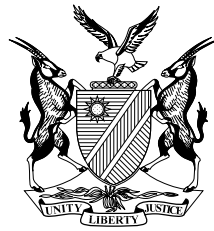
Approved By: 

<input type="text"/>	Date ...../...../..... DD MM YYYY
----------------------	--------------------------------------

  
Name and Signature

**Cheque Details** Cheque Number: 

<input type="text"/>	Date ...../...../.....
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Official Stamp

Form 6

Reference No.:.....

**REPUBLIC OF NAMIBIA  
MINISTRY OF LAND REFORM**

**DEPARTMENT OF LAND MANAGEMENT  
DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT**

**AGRICULTURAL LAND TAX EXEMPTION APPLICATION FORM  
(Natural Persons)  
(PLEASE COMPLETE IN BLOCK LETTERS)**

Land Valuation and Taxation Regulations:  
Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995)

**(Regulation 22(9))**

(To be completed by the owner of agricultural land who is a natural person within Namibia who has been socially, economically or educationally disadvantaged by past discriminatory laws or practices as contemplated by Article 23(2) of the Namibian Constitution)

**To:** The Minister  
Ministry of Land Reform  
P. Bag 13343  
**Windhoek**

**Application for an exemption on land tax as provided for in terms of Section 76B(1)(a) of the Agricultural (Commercial) Land Reform Act, 1995 (Act No. 5 of 1995)**

**PART ONE**

(If more than one farm is owned, separate forms must be completed for each farm)

**1. PARTICULARS OF FARM ON WHICH APPLICATION FOR EXEMPTION IS MADE**

- 1.1. Farm number: ..... 1.2. Registration Division: .....
- 1.3. Farm name: .....
- 1.4. Title Deed No. ....
- 1.5. Region: ..... 1.6. Farm size: .....
- 1.7. Date of acquisition of agricultural land: .....
- 1.8. Details of encumbrances or restrictions if any (e.g mortgage, usufruct etc)  
.....  
.....
- 1.9. Land Tax Assessment Reference No. (Attach copy of Tax Assessment): .....
- 1.10. Was the farm acquired through the Affirmative Action Loan Scheme? State Yes or No .....

**PART TWO**

**2. DETAILS OF INDIVIDUAL LAND OWNER**

- 2.1. Full names of registered land owner: .....
- 2.2. Postal address: .....
- 2.3. Physical address: .....
- 2.4. Tel No : ..... Cell No. : ..... Fax No: .....
- 2.5. E-mail address: .....
- 2.6. Sex (Male or Female): .....
- 2.7. Date of birth of owner: .....
- 2.8. Nationality: .....
- 2.9. Identity number: .....
- 2.10. Occupation: .....

**PART THREE**

**3. REASONS FOR APPLYING FOR LAND TAX EXEMPTION**

**3.1** This application is made pursuant to section 76B of the Agricultural (Commercial) Land Reform Act, 2001 (Act No. 2 of 2001) under which the Minister of Land Reform may grant land tax exemption to *persons within Namibia who have been socially, economically or educationally disadvantaged by past discriminatory laws or practices and women in Namibia having traditionally suffered special discrimination as contemplated by Articles 23(2) and (3) of the Namibian Constitution respectively.*

State Yes or No. ....

**PART FOUR**

(A representative must attach a certified copy of the Power of Attorney)

**4. DECLARATION**

I/ we (full names)

.....  
.....

declare that the information that I/ we have supplied is true to the best of my/ our knowledge and that I/ we have not concealed any details or misrepresented any material facts that would otherwise invalidate this application.

Signature:

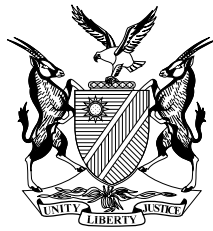
.....  
Capacity (Owner/Representative)

Date:

.....







Form 7

Reference No.:.....

**REPUBLIC OF NAMIBIA  
MINISTRY OF LAND REFORM**

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**DEPARTMENT OF LAND MANAGEMENT  
DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT**

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**AGRICULTURAL LAND TAX EXEMPTION APPLICATION FORM  
(Juristic Persons)**

Land Valuation and Taxation Regulations:  
Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995)

**(Regulation 22(9))**

**(PLEASE COMPLETE IN BLOCK LETTERS)**

(To be completed on agricultural land primarily used for activities of churches, missions, hospitals, schools, hostels, state-aided institutions and charitable institutions)

To: The Minister  
Ministry of Land Reform  
Private Bag 13343  
**Windhoek**

**Application for an exemption on land tax as provided for in terms of Section 76B(1)(b) of the  
Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995)**

---

**PART ONE**

(If more than one farm is owned, separate forms must be completed for each farm)

- 1.1. Farm number: ..... 1.2. Registration Division: .....
- 1.3. Farm name: .....
- 1.4. Title Deed No. ....
- 1.5. Region: ..... 1.6. Farm size: .....
- 1.7. Date of acquisition of agricultural land: .....
- 1.8. Details of encumbrances or restrictions if any (e.g mortgage, usufruct etc)  
.....  
.....  
.....
- 1.9 Details of encumbrances or restrictions on farm (e.g Mortgage, Usufruct etc)  
.....  
.....
- 1.10 Land Tax Assessment Reference No. (Attach copy of Tax Assessment): .....

**PART TWO**

**2. DETAILS OF LAND OWNER**

2.1 Full names of organisation:

.....  
.....  
.....

2.2 Postal address:

.....

2.3 Physical address:

.....

2.4 Telephone number(s):

.....

2.5 Fax Number(s):

.....

2.6 E-mail Address:

.....

2.7 Date of registration of organisation:

.....

2.8 Registration number (Attach certified copy of Registration Certificate): .....

2.9 State objectives of organisation [Attach copy of constitution or articles of association of the organisation or other supporting document(s)]:

.....  
.....  
.....

2.10 State and show proof of exemption on any tax other than land tax if any:

.....  
.....  
.....

**PART THREE**

**3. REASONS FOR APPLYING FOR LAND TAX EXEMPTION**

3.1 This application is made because the agricultural land in question is primarily used for the activities of a *church* , *mission* , *hospital* , *school* , or *hostel*  and the activities are not for profit or gain.

(Please tick the applicable activities).

3.2 This application is made because the agricultural land in question is primarily used for the activities of a *State-aided institution*.

State Yes or No: .....

3.3 This application is made because the agricultural land in question is primarily used for the activities of a *charitable institution* as defined by the section 1 of the Sales Tax Act, 1992 (Act No. 5 of 1992).

State Yes or No: .....

**PART FOUR**

**(A representative must attach a certified copy of the Power of Attorney)**

**4. DECLARATION**

I/ we (Full Names)

.....  
.....

declare that the information that I/ we have supplied is true to the best of my/ our knowledge and that I/ we have not concealed any details or misrepresented any material facts that would otherwise invalidate this application.

Signature(s):

.....

Capacity (Owner(s)/ Representative(s)): .....

.....

Date: .....

.....

**PART FIVE**

**(FOR OFFICIAL USE)**

**Recommendations by the Permanent Secretary**

.....  
.....  
.....  
.....

.....  
**Name of Permanent Secretary**

.....  
**Signature**

.....  
**Date**

**Decision of the Minister**

.....  
.....  
.....  
.....

.....  
**Name of Minister**

.....  
**Signature**

.....  
**Date**

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