

# REVENUE

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## **Brewers & Distillers Licences Duty Proclamation 3 of 1924.**

**Summary:** This Proclamation provides for the payment of licence duties by brewers of beer and distillers of wine brandy and spirits.

**Amendments:** This Proclamation is amended by Ord. 9/1935, Ord. 14/1937, Ord. 1/1938 and Ord. 47/1952. It was extended to the Rehoboth Gebiet by Proc. 12/1930. The Liquor Act 6 of 1998 amends sections 1, 2, 3 and *3bis*.

## **Licensing of Totalisators Ordinance 5 of 1938.**

**Summary:** This Ordinance provides for the licensing of “the instrument, machine or contrivance commonly known as a totalisator”.

**Amendments:** The Ordinance is amended by Ord. 32/1952 and Ord. 13/1953.

**Application of law:** The application of this law is affected by the Financial Intelligence Act 3 of 2007, which places certain duties on totalisator agency boards and persons operating totalisator betting services.

## **Petroleum (Taxation) Act 3 of 1991.**

**Summary:** This Act provides for the levying and collection of a petroleum income tax and additional profits tax in respect of certain income received or accrued in connection with petroleum exploration, development or production operations.

**Amendments:** The Act is amended by Act 27/1992 (section 25) and Act 24/1998 (which came into force on 1 April 1999 – GN 44/1999, GG 2075) (sections 1, 6, 8, 9, 10, 14, 16, 19, 21, 22 and insertion of a new Part IIIA) .

## **Amortization Fund Repeal Act 7 of 1992.**

**Summary:** This Act repeals the Amortization Fund of South West Africa Act 11 of 1987 and provides that all moneys in the Amortization Fund be transferred to the State Revenue Fund. It has no other ongoing effect.

## **Moratorium on the Payment of Stamp Duty or Transfer Duty in Respect of Rationalisation Schemes Act 13 of 1993.**

**Summary:** This Act provides that certain acquisitions of marketable securities or property or the transfer of certain rights or obligations under mortgage bonds under a scheme for the rationalization of a group of companies shall be exempt from stamp duty and transfer duty. It also provides for the assessment of companies in any such group for income tax purposes in certain circumstances. It came into force on 1 September 1993 (GN 97/1993, GG 707).

**Amendments:** Act 26/1994 amends sections 1 and 2.

## **Transfer Duty Act 14 of 1993.**

**Summary:** This Act consolidates and amends the laws relating to transfer duty. It came into force on 1 September 1993 (GN 96/1993, GG 707).

**Amendments:** Export Processing Zones are exempted from transfer duties by section 5 of the Export Processing Zones Act 9 of 1995. Act 20/2003 amends sections 2 and 9 of the Act (GN 262/2003, GG 3119). Act 3/2010 amends section 2; this amendment came into operation one month after the date of its publication in the *Government Gazette*, which made it effective from 29 May 2010. Act 8/2010 amends section 2 and came into force on the date of promulgation (1 June 2010).

**Cases:** *Permanent Secretary of Finance & Another v Shelfco Fifty-One (Pty) Ltd* 2007 (2) NR 774 (SC)

## **Stamp Duties Act 15 of 1993.**

**Summary:** This Act consolidates and amends the laws relating to stamp duties, replacing the *Stamp Duties Act 77 of 1968*. It came into force on 1 September 1993 (GN 98/1993, GG 707).

**Amendments:** Act 30/1992 amends Schedule 1 and repeals sections 35, 36 and 37. Act 12/1994 amends section 5 and Schedule 1.

Export Processing Zones are exempted from stamp duties by section 5 of the Export Processing Zones Act 9 of 1995.

**Regulations:** Regulations and notices made under the previous act survive in terms of section 36(2). Since independence, regulations and notices have been issued in GN 12/1990 (new issue of stamps) and GN 13/1990 (regulations concerning the demonetization and withdrawal of stamps).

## **Value-Added Tax Act 10 of 2000.**

**Summary:** This Act replaces sales tax with VAT. It repeals the Sales Tax Act 5 of 1992 and the Additional Sales Levy Act 11 of 1993. It came into force on 27 November 2000 (GN 220/2000, GG 2402).

**Amendments:** Act 34/2000 amends the Act and the Schedules to the Act substantially. It is deemed to have come into operation on the date of the commencement of the primary Act. (See section 34 of Act 34/2000.)

The primary Act is also substantially amended by Act 6/2002, which came into operation on 1 November 2002. (See section 15 of Act 6/2002.)

Act 12/2004 amends the Act and the Schedules to the Act substantially. This amending act came into operation on 1 October 2004, except for sections 1 and 2 which are deemed to have come into operation on 1 October 2002, section 4 which is

deemed to have come into operation on 28 November 2002, and section 10 to the extent that it relates to subparagraph (o) of paragraph 2 of Schedule V, which is deemed to have come into operation on 1 April 2004.

Act 2/2007, which came into force on 1 August 2007 (with the exception of the amendments to section 18, which are deemed to have commenced on 27 November 2000) amends sections 1, 18, 19, 27 and Schedule IV, and inserts section 46A.

Act 4/2008 (GG 4084) amends Schedule III.

See also General Notice 279/2002 (GG 2823) with respect to the application of some of these amendments to Telecom Namibia.

Act 4/2010 amends sections 3, 7, 8, 18, 46A, Schedule III and Schedule IV; these amendments came into operation one month after the date of their publication in the *Government Gazette*, which makes them effective from 30 May 2010.

**Regulations:** Tariff changes pertaining to Schedule II are contained in GN 54/2002 (GG 2717).

**Cases:** *Commissioner of Inland Revenue v Namsov Fishing Enterprises (Pty) Ltd* 2008 (1) NR 89 (SC).

See also **CUSTOMS AND EXCISE**.

See also **FINANCE AND DEVELOPMENT**.

See also **INCOME TAX**.

See also Petroleum Products and Energy Act 13 of 1990 (re: fuel levies) (**FUEL AND ENERGY**).

See also **REGIONAL AND LOCAL GOVERNMENT**.

See also *Rating of Railway Property Act 25 of 1959* (**RAILWAYS**).