



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

N\$0.80

WINDHOEK - 9 August 1996

No. 1377

### CONTENTS

	<i>Page</i>
<b>GOVERNMENT NOTICE</b>	
No. 211      Promulgation of Additional Sales Levy Amendment Act, 1996 (Act 14 of 1996), of the Parliament.....	1

---

## Government Notice

---

### OFFICE OF THE PRIME MINISTER

No. 211 1996

### PROMULGATION OF ACT OF PARLIAMENT

The following Act which has been passed by the Parliament and signed by the President in terms of the Namibian Constitution is hereby published in terms of Article 56 of that Constitution.

No. 14 of 1996: Additional Sales Levy Amendment Act, 1996.

---

## ACT

To amend the Additional Sales Duty Act, 1993, so as to assign the responsibility for carrying out the provisions of the Act to the Minister of Finance; to exempt from additional sales levy the sale or importation in certain cases of goods to be used in a manufacturing process; to provide that the amount that may be accumulated and recovered in respect of interest shall not be limited to, and may exceed, the amount of the principal debt; to amend the long title and the short title of the Act; and to provide for incidental matters.

*(Signed by the President on 26 July 1996)*

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

### Amendment of section 1 of Act 11 of 1993

1. Section 1 of the Additional Sales Duty Act, 1993 (hereafter referred to as the principal Act), is amended by the deletion of the definition of "Permanent Secretary".

### Amendment of section 2 of Act 11 of 1993

2. Section 2 of the principal Act is amended by the substitution for section 2 of the following section:

#### "Act to be administered by the Minister

2. The [Permanent Secretary] Minister shall be responsible for carrying out the provisions of this Act."

### Amendment of section 6 of Act 11 of 1993 as amended by section 1 of Act 19 of 1995

3. (1) Section 6 of the principal Act is amended -

(a) by the substitution for paragraph (e) of the following paragraph:

"(e) such goods imported into Namibia as are referred to in Schedule 5 of the Sales Tax Act, excluding goods as are referred to in paragraph 1 of Part A of that schedule under item [405.04] 460.11"; and

(b) by the insertion of the following paragraph:

"(h) the sale by a registered manufacturer to another registered manufacturer, or the importation by a registered manufacturer, of goods which are to be used directly in a process of manufacture in the course of which such goods will be consumed or rendered worthless or form an integral part of the manufactured product."

**Act No. 14, 1996 ADDITIONAL SALES LEVY AMENDMENT ACT, 1996**

(2) Paragraph (b) of subsection (1) shall be deemed to have come into operation on 21 December 1995.

**Amendment of section 24 of Act 11 of 1993 as amended by section 2 of Act 19 of 1995**

4. (1) Section 24 of the principal Act is amended -

(a) by the substitution for subsection (5) of the following subsection:

"(5) Any amount which on 1 February 1996 is owing by any person in respect of any levy, penalties or interest levied or accrued in terms of this Act before such date, shall with effect from that date bear interest at the rate of 20 per cent per annum, calculated daily and compounded monthly."; and

(b) by the addition of the following subsection:

"(6) Notwithstanding anything to the contrary contained in any law or the common law, the amount that may be accumulated and be recovered in respect of interest levied in accordance with any provision of this section shall not be limited to, and may exceed, the amount of the principal debt due, whether such principal debt represents levy, penalties or interest, or a combination thereof.".

(2) Notwithstanding anything to the contrary contained in the Additional Sales Duties Amendment Act, 1995 (Act 19 of 1995) -

(a) the amendment referred to in paragraph (a) of section 2 of that Act, shall be deemed to have been declared by that Act to come into operation on 1 February 1996; and

(b) the amendment referred to in paragraph (b) of section 2 of that Act, shall be deemed not to have been part of that Act.

(3) The amendment effected by paragraph (a) of subsection (1) and the provisions of subsection (2) shall be deemed to have come into operation on 1 February 1996.

**Substitution of section 48 of Act 11 of 1993**

5. The following section is substituted for section 48 of the principal Act:

**"Act binding on State, and effect of certain exemptions from duties, levies or taxes**

48. This Act shall bind the State, and no provision contained in any other law promulgated before, on or after the date of commencement of this Act providing for an exemption from any duty, levy or tax shall be construed as applying or referring, as the case may be, to the [**duty**] additional sales levy leviable under this Act unless such [**duty**] levy is specifically mentioned in such provision."

Act No. 14, 1996 **ADDITIONAL SALES LEVY AMENDMENT ACT, 1996****Substitution of long title of Act 11 of 1993**

6. The following long title is substituted for the long title of the principal Act:

"To provide for the imposition of an additional sales [**duty**] levy in respect of the sale of goods by manufacturers and the importation of goods by importers; and to provide for incidental matters."

**Amendment of Section 49 of Act 11 of 1993**

7. The following section is substituted for section 49 of the principal Act:

**"Short title and commencement**

"49. This Act shall be called the Additional Sales [**Duty**] Levy Act, 1993 and shall come into operation on 1 September 1993."

**Substitution of certain expression in Act 11 of 1993**

8. The principal Act is amended -

- (a) by the substitution for the expression "Permanent Secretary", wherever it occurs, of the word "Minister";
- (b) by the substitution for the expression "additional sales duty", wherever it occurs, of the expression "additional sales levy";
- (c) by the substitution for the expression "dutable value"; wherever it occurs, of the expression "levy value";
- (d) by the substitution for the expression "duty period", wherever it occurs, of the expression "levy period"; and
- (e) by the substitution for the word "duty", wherever it occurs, except in paragraph (c) of the definition of "goods" and in sections 4(2)(b), 7(1)(b)(i), 36(3) and 41(2)(a), of the word "levy".

**Short title**

9. This Act shall be called the Additional Sales Levy Amendment Act, 1996.

---