



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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## Government Notice

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### OFFICE OF THE PRIME MINISTER

No. 330

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. 26 of 1996: Second Sales Tax Amendment Act, 1996.

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Act No. 26, 1996 **SECOND SALES TAX AMENDMENT ACT, 1996****EXPLANATORY NOTE:**

\_\_\_\_\_ Words underlined with solid line indicate insertions in existing provisions.

[ ] Words in bold type in square brackets indicate omissions from existing provisions.

**ACT**

**To amend the Sales Tax Act, 1992, so as to provide that credits may be set off against other taxes due by the taxpayer; to allow the Minister to make regulations relating to the cancellation of registration certificates; to exempt tuition fees from sales tax; and to provide for incidental matters.**

*(Signed by the President on 21 December 1996)*

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

**Amendment of section 18 of Act 5 of 1992, as amended by section 6 of Act 12 of 1993**

**1.** Section 18 of the Sales Tax Act, 1992 (hereafter referred to as the principal Act), is amended by the addition of the following subsection :

“(6) Any person who is in terms of this section liable to furnish a return or a declaration, or to pay any tax, shall furnish such return or declaration, or pay such tax, at any -

- (a) office of the Directorate : Inland Revenue;
- (b) Magistrate’s Court; or
- (c) other place as may be designated by the Minister by notice in the *Gazette*”.

**Amendment of section 33 of Act 5 of 1992, as amended by section 4 of Act 27 of 1995**

**2.** Section 33 of the Sales Tax Act, 1992, is amended by the substitution for the words following paragraph (b) of the following words :

“the Minister may at his or her discretion -

- (i) set off any amount referred to in paragraph (a) or (b) against any tax, levy, penalty or interest payable in terms of this Act, the Income Tax Act, the Additional Sales Levy Act, 1993 (Act 11 of 1993) or any other law administered by the Minister, due by the person who

paid such amount, or if such person has ceased to conduct any enterprise, set off such amount against any such tax, levy, penalty or interest due by the person by whom such amount was borne; or

- (ii) credit the amount remaining after any set-off referred to in subparagraph (i), to the person by whom such amount was paid or borne, for deduction from any future liability of such person for any tax, penalty or interest in terms of this Act; or
- (iii) refund the amount referred to in subparagraph (ii) to the person who paid such amount, or if such person has ceased to conduct any enterprise, to the person by whom such amount was borne :

Provided that if the Minister refuses to credit or to refund, as the case may be, any amount to any person under this subsection, he or she shall give such person written notice of, and state the reasons for, such refusal."

#### **Amendment of Section 51 of Act 5 of 1992**

3. Section 51 of the principal Act is amended by the substitution for subsection (1) of the following subsection :

"(1) The Minister may make regulations relating to -

- (a) any matter which is by this Act permitted or required to be prescribed;
- (b) the manner in which, and the circumstances under which, other than the manner and the circumstances provided for in section 14, a registration certificate referred to in that section may be cancelled, or may be replaced or substituted, by the Minister; and
- (c) generally all other matters which the Minister considers necessary or expedient to prescribe or regulate in order to attain or further the objects or purposes of this Act."

#### **Amendment of Schedule 1 to Act 5 of 1992, as amended by section 11 of Act 12 of 1993 and by section 5 of Act 27 of 1995**

4. Schedule 1 to the principal Act is amended by the insertion of the following sub-subparagraph after subparagraph (i) (cc) of paragraph 1 :

"(dd) tuition fees charged by an educational institution."

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**Act No. 26, 1996 SECOND SALES TAX AMENDMENT ACT, 1996****Amendment of Schedule 2 to Act 5 of 1992, as amended by section 6 of Act 27 of 1995**

5. Schedule 2 to the principal Act is amended by the substitution for the heading to paragraph 1 of Division V of the following heading :

“1. Goods [**and services**] described below and used [**or performed**] directly for the purposes mentioned :”.

**Short title**

6. This Act shall be called the Second Sales Tax Amendment Act, 1996.

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