



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$1.95

WINDHOEK - 1 April 2000

No. 2305

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Government Notices

MINISTRY OF FINANCE

No. 92

2000

COMMENCEMENT OF ROAD FUND ADMINISTRATION ACT, 1999

Under section 30 of the Road Fund Administration Act, 1999 (Act No. 18 of 1999), I hereby determine that sections 15(1)(b) and 18, shall come into operation on the 1st April 2000.

N. MBUMBA
MINISTER OF FINANCE

Windhoek, 30 March 2000

MINISTRY OF FINANCE

No. 93

2000

CUSTOMS AND EXCISE ACT, 1998**AMENDMENT OF SCHEDULE NO. 1**

1. Under section 54(2)(b) of the Customs and Excise Act, 1998, Act No. 20 of 1998, Part 5 (Fuel Levy) of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2000, to the extent set out in the Schedule hereto.

SCHEDULE

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy
195.00		MINERAL PRODUCTS	
195.10	27.10	Petroleum oils and oils obtained from bituminous minerals	
	.03	Petrol, leaded	12c/l
	.07	Petrol, unleaded	12c/l
	.15	Distillate fuels (for example gas oil and diesel oil)	10c/l
	.20	Mixtures of illuminating or heating kerosene with lubricity agents	47c/l

2. Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), Part 3 (miscellaneous Refunds of Customs Duties and Fuel Levies) of Schedule No. 5 to the said Act is hereby amended, by the deletion of Rebate Item 533.01, with effect from 1 April 2000.
3. Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), Part 4 (Rebates of Fuel Levies) of Schedule No. 5 to the said Act is hereby amended, by the deletion of Rebate Item 540.02, with effect from 1 April 2000.

N. MBUMBA
MINISTER OF FINANCE

ROAD FUND ADMINISTRATION

No. 94

2000

**IMPOSITION OF REGISTRATION AND ANNUAL
 LICENCE FEES IN RESPECT OF MOTOR VEHICLES
 REGISTERED IN NAMIBIA: ROAD FUND
 ADMINISTRATION ACT, 1999**

Under section 18(1)(c) of the Road Fund Administration Act, 1999 (Act No. 18 of 1999), the Road Fund Administration hereby imposes registration and annual licence fees, in respect of motor vehicles registered in Namibia.

G. KATJIMUNE
**CHAIRPERSON OF THE ROAD FUND
 ADMINISTRATION**

Windhoek, 30 March 2000

SCHEDULE

Definitions

1. In this notice, any word or expression to which a meaning has been assigned in the Road Fund Administration Act, 1999 (Act No. 18 of 1999), has that meaning and, unless the context otherwise indicates -

- (i) "owner of a motor vehicle" means an owner as defined in the Regulations, other than a motor vehicle dealer, and who is liable for the payment of motor vehicle licence fees in terms of the Regulations;
- (ii) "registering authority" means an appropriate registering authority as defined in the Regulations;
- (iii) "the Act" means the Road Fund Administration Act, 1999 (Act No. 18 of 1999);
- (iv) "the Ordinance" means the Road Traffic Ordinance, 1967 (Ordinance No. 30 of 1967);
- (v) "the Regulations" means the Road Traffic Regulations, as amended, promulgated under the Ordinance;
- (vi) "titleholder" means the title holder as defined in the Regulations and who is liable for the payment of motor vehicle registration fees in terms of the Regulations.

Rate of Registration and Annual Licence Fees

2. (1) The amount of registration fees payable by a titleholder of a motor vehicle registered in Namibia is set out in Annexure A. These rates are only applicable until 30 April 2000.

(2) The amount of licence fees payable by the owner of a motor vehicle registered in Namibia is set out in Annexure A. These rates are only applicable until 30 April 2000.

(3) The annual revised registration fees payable by a titleholder of a motor vehicle registered in Namibia is set out in Annexure B. These rates are effective from 1st May 2000.

(4) The annual revised licence fees payable by a titleholder of a motor vehicle registered in Namibia is set out in Annexure B. These rates are effective from 1st May 2000.

Payment of Registration and Annual Licence Fees

3. (1) The times when and the manner in which the registration and licence fees referred to in paragraph 1 must be paid are as determined by the Regulations.

(2) The penalties payable for the late payment of registration and licence fees are as determined by the Regulations.

(3) The registration and licensing fees referred to in paragraph 1 must be paid to the registering authority.

(4) The penalties, exemptions and refunds applicable with regard to registration and annual licence fees are as determined by the Ordinance and Regulations.

Transfer of Registration and Annual Licence Fees by registering authorities

4. (1) Any registration and annual licence fee that is paid by a titleholder or an owner of a motor vehicle to a registering authority must be paid into the bank account of the Fund by the registering authority, not later than 14:00 on the succeeding day by means of a deposit or telegraphic transfer provided that if the succeeding day falls on a Saturday, Sunday or public holiday that payment must be made on the next succeeding business day.

(2) The amount to be paid by a registering authority into the bank account of the Fund in accordance with subparagraph (1), must be advised by the registering authority concerned to the chief executive officer of the Administration in a manner agreed with the Administration on the date of payment.

(3) Each payment must be substantiated by a monthly statement in the form set out in Annexure C, which must be submitted to the chief executive officer not later than 14 days after the end of that month.

Furnishing of auditor's certificate

5. Every registering authority shall, not later than 45 days after the end of each financial year, furnish the chief executive officer of the Administration with a certificate, in the form set out in Annexure D, signed by its auditor, and to which must be attached certified copies of the monthly statements submitted by the registering authority concerned in terms of paragraph 4(3) during the financial year in question.

Interest on late transfer of registration and annual licence fees

6. Any amount in respect of the registration and annual fees which is not transferred on the day on which it becomes transferable in accordance with paragraph 4(1) bears interest from the day immediately following on that date at a rate of 2,5% per annum higher than the average prime interest rate charged by commercial banks on overdrafts, compounded daily applies.

ANNEXURE A

REGISTRATION AND LICENCE FEES

1. Motor vehicle licence fees:

Type of vehicle	Tare of vehicle In kilograms	Annual licence fee (N\$)
(a) Motor cycles, tricycle and other quadrucycles	All	60.00
(b) Motor-cars and other self-Propelled vehicles	Up to and Including 750	84.00
	751-1000	120.00
	1001-1250	132.00
	1251-1500	144.00
	1501-2000	180.00
	2001-3000	288.00
	3001-4000	552.00
	4001-5000	840.00
	5001-6000	2028.00
	6001-7000	2832.00

7001-8000	3612.00
8001-9000	4620.00
9001-10000	5688.00
10001-11000	6924.00
11001-12000	8364.00
12001-12500	9744.00
12501-13000	10332.00
13001-13500	10908.00
13501-14000	11496.00
14001-14500	12072.00
14501-15000	12648.00
15001-15500	13236.00
15501-16000	13812.00
16001-16500	14400.00
16501-17000	14976.00
17001-17500	15552.00
17501-18000	16140.00
18001-18500	16716.00
18501-19000	17304.00
19001-19500	17880.00
19501-20000	18456.00

plus N\$576.00
for every 500kg or part
thereof above 20 000KG

(c) Trailers and semi-trailers (other than caravans)

Up to and including 1000	60.00
1001-2000	144.00
2001-3000	252.00
3001-4000	1128.00
4001-5000	1584.00
5001-6000	2280.00
6001-7000	2820.00
7001-8000	3504.00
8001-9000	4620.00
9001-10000	5196.00
10001-11000	6000.00
11001-12000	6804.00
12001-12500	7284.00
12501-13000	7725.00
13001-13500	8232.00
13501-14000	8712.00
14001-14500	9180.00
14501-15000	9660.00
15001-15500	10128.00
15501-16000	10608.00
16001-16500	11088.00
16501-17000	11556.00
17001-17500	12036.00
17501-18000	12504.00
18001-18500	12984.00
18501-19000	13464.00
19001-19500	13932.00
19501-20000	14412.00

plus N\$468.00
for every 500kg
or part thereof
above 20 000kg

(d)	Caravans (other than self-propelled caravans)	All	72.00
2.	Motor vehicle registration fee: for any class of motor vehicle		36.00
3.	Temporary permit		35.00
4.	Special permit		20.00
5.	Motor trade numbers:		
(a)	application in respect each motor trade number ...		25.00
(b)	licensing of motor trade number in respect of any class of motor vehicle by a motor dealer, manufacturer, builder, importer or deposit taking institutions		780.00

ANNEXURE B

REGISTRATION AND LICENCE FEES

1.	Motor vehicle licence fees:		
	Type of vehicle	Tare of vehicle In kilograms	Annual licence fee (N\$)
(a)	Motor cycles, tricycle and quadrucycles	All	66.00
(b)	Motor-cars and other self-Propelled vehicles	Up to and Including 750	92.00
		751-1001	132.00
		1001-1251	145.00
		1251-1501	158.00
		1501-2001	198.00
		2001-3001	317.00
		3001-4001	607.00
		4001-5001	924.00
		5001-6001	2231.00
		6001-7001	3115.00
		7001-8001	3973.00
		8001-9001	5082.00
		9001-10000	6257.00
		10001-11000	7616.00
		11001-12000	9200.00
		12001-12500	10718.00
		12501-13000	11365.00
		13001-13500	11999.00
		13501-14000	12646.00
		14001-14500	13279.00
		14501-15000	13913.00
		15001-15500	14560.00
		15501-16000	15193.00
		16001-16500	15840.00
		16501-17000	16474.00
		17001-17500	17107.00
		17501-18000	17754.00

18001-18500	18388.00
18501-19000	19034.00
19001-19500	19668.00
19501-20000	20302.00

plus N\$634.00
for every 500kg
or part thereof
above 20 000kg

(c) Trailers and semi-trailers (other than caravans)	Up to and including 1000	66.00
	1001 -2001	158.00
	2001-3001	277.00
	3001-4001	1241.00
	4001-5001	1742.00
	5001-6001	2508.00
	6001-7001	3102.0
	7001-8001	3554.00
	8001-9001	5082.00
	9001-10000	5716.00
	10001-11000	6600.00
	11001-12000	7484.00
	12001-12500	8012.00
	12501-13000	8527.00
	13001-13500	9055.00
	13501-14000	9583.0
	14001-14500	10098.00
	14501-15000	10626.00
	15001-15500	11141.00
	15501-16000	11669.00
16001-16500	12197.00	
16501-17000	12712.00	
17001-17500	13240.00	
17501-18000	13754.00	
18001-18500	14282.00	
18501-19000	14810.00	
19001-19500	15325.00	
19501-20000	15853.00	

plus N\$515.00 for
every 500 kg or part
thereof above 20 000kg

(d) Caravans (other than self-propelled caravans)	All	79.00
2. Motor vehicle registration fee: for any class of motor vehicle		40.00
3. Temporary permits		39.00
4. Special permits		22.00
5. Motor trade numbers:		
(a) application in respect each motor trade number		28.00

- (b) licensing of motor trade number in respect of any class of motor vehicle by a motor dealer, manufacturer, builder, importer or deposit taking institutions 858.00

ANNEXURE C

ROAD FUND ADMINISTRATION ACT, 1999

(ACT NO 18 OF 1999)

MONTHLY STATEMENT FOR PAYMENT OF

REGISTRATION AND LICENCE FEES

NAME OF REGISTRATION AUTHORITY:

ROAD FUND PAYMENT FOR: (Date)

REGISTRATION AND LICENCE FEES FOR ROAD FUND				
LICENCE FEES	VEHICLE CATEGORY	UNIT RATE	NUMBER OF TRANSACTIONS	AMOUNT PAID N\$
REGISTRATION FEES	VEHICLES	RATE	NUMBER OF TRANSACTIONS	AMOUNT PAID N\$
TOTAL				

ANNEXURE D

Ref. No.: Date:

The Chief Executive Officer
Road Fund Administration
P.O. Box/Private Bag
WINDHOEK
Namibia

Dear Sir

NAME OF REGISTERING AUTHORITY:

Registration and annual licence fees in terms of the Road Fund Administration Act, 1999 (Act No. of 1999)

Financial year: From 19 to 19

We have examined, to the extent considered necessary by us, the books and records of the above-named registering authority.

We have satisfied ourselves that the attached statements for the 12 accounting months of

(stamped and initialled by us for identification purposes) have been drawn in accordance with the requirements of the Road Fund Administration Act, 1999 (Act No. ... of 1999), and are in accordance with the books and records of the registering authority concerned.

We confirm that, based on our examination the statements have been drawn in accordance with the notice date

Yours faithfully

.....

AUDITORS

ROAD FUND ADMINISTRATION

No. 95

2000

**IMPOSITION OF LEVY ON PETROL AND DIESEL:
ROAD FUND ADMINISTRATION ACT, 1999**

Under section 18(1)(d) of the Road Fund Administration Act, 1999 (Act No. 18 of 1999), the Road Fund Administration hereby imposes, with effect from 1 April 2000, a levy on every litre of petrol and diesel sold in Namibia, as set out in the Schedule.

**G. KATJIMUNE
CHAIRPERSON OF THE ROAD
FUND ADMINISTRATION**

Windhoek, 30 March 2000

SCHEDULE

Definition

1. In this Notice, unless the context otherwise indicates, "supplier" means any one of the following companies -

- (a) BP Namibia Limited;
- (b) Caltex Oil (Namibia) (Proprietary) Limited;
- (c) Engen Namibia (Proprietary) Limited;
- (d) Namibia Petroleum (Proprietary) Limited;
- (e) Shell Namibia Limited; and
- (f) Total Namibia (Proprietary) Limited.

Liability for payment and amount of levy

2. (1) The levy imposed under this notice shall be payable by a supplier in respect of petrol or diesel sold by such supplier to any person at any point in Namibia.

(2) The amount of the levy shall be as set out in Annexure A.

Collection of levy

3. (1) Subject to subparagraph (2), a supplier shall pay the amount of all levies collected by it in respect of sales of petrol and diesel during a calendar month to the Road Fund Administration not later than the fifteenth day of the next succeeding calendar month or, if that day falls on a Saturday, Sunday or a public holiday, the next business day.

(2) Every payment referred to in subparagraph (1) must be made by means of a deposit of the relevant amount in the bank account of the Road Fund Administration, particulars of which are as follows:

Acc. No. 1197235201 T
Bank Windhoek
Windhoek Branch (No. 381972)

- (3) A supplier shall -
 - (a) at least three days prior to the date of payment, notify the amount to be deposited to the Road Fund Administration in writing;
 - (b) within 14 days after the date of payment, submit a monthly statement in the form set out in Annexure B to the Road Fund Administration;
 - (c) within 45 days after the end of each calendar quarter submit a certificate by its auditor in the form set out in Annexure C to the Road Fund Administration.

Penalty interest on late payment

4. An amount which is not paid by a supplier in accordance with paragraph 3 before the due date stipulated in that paragraph, bears penalty interest, compounded daily, from the day after that date at a rate 2,5% higher than the average prime rate of interest charged by commercial banks on Namibian overdraft accounts, and subject to any fluctuation in such rate during the period that the amount in question or any portion thereof remains unpaid.

Refunds of levy in respect of petrol or diesel sold for purposes other than on-road use

5. (1) The Road Fund Administration shall, upon application in such form as it may determine, refund an amount equal to the amount of the levy paid by the purchaser of petrol or diesel as part of its selling price and which is used to propel -

- (a) a ship or boat;
- (b) a vehicle operating on a railway;
- (c) any machine used in connection with mining operations, but excluding a machine used to propel a motor vehicle used on a public road.

(2) Notwithstanding subparagraph (1), the Road Fund Administration may deduct an amount from every refund referred to in that paragraph based upon the total administrative costs incurred by it in administering the system of refunds.

(3) The Road Fund Administration may, in considering an application for a refund referred to in subparagraph (1), require such proof from the applicant and conduct such enquiry as may be reasonably necessary in the circumstances.

Offence and penalty

6. A supplier who fails to pay the amount of all levies collected by it to the Road Fund Administration on or before the fourteenth day after a written demand has been despatched to it by the Road Fund Administration, shall be guilty of an offence and liable to a fine not exceeding N\$4 000.

ANNEXURE A**PETROL AND DIESEL LEVY**

The levy referred to in paragraph 2 of the Schedule is -

- (a) 68.0 (sixty eight) cents on every litre of petrol sold; and
- (b) 60.0 (sixty) cents on every litre of diesel sold.

ANNEXURE B

**ROAD FUND ADMINISTRATION ACT, 1999
(ACT NO. 18 OF 1999)**

**MONTHLY STATEMENT FOR PAYMENT OF LEVY ON PETROL
AND DIESEL**

NAME OF SUPPLIER OF FUEL:

ROAD FUND LEVY PAYMENT FOR: (Period)

ROAD FUND LEVY			
(a)	(b)	(c)	(d)
Fuel Product	Levy c/l	Volume (lires)	Amount Paid N\$
Local Sales			
Petrol	68.0		
Diesel	60.0		
Amount of Payment			

SIGNATURE OF REPRESENTATIVE:

CAPACITY:

DATE:

AUDITOR'S STAMP:

AUDITOR'S SIGNATURE:

DATE:

ANNEXURE C

Ref. No.:

Date:

The Chief Executive Officer
Road Fund Administration
Private Bag 13372
WINDHOEK

NAME OF SUPPLIER OF FUEL:

Petrol and Diesel levy in terms of the Road Fund Administration Act, 1999 (Act No. 18 of 1999)

Quarter: From 19 to 19

We have examined, to the extent deemed necessary by us, the books and records of the above-named supplier.

We have satisfied ourselves that the attached statements (stamped and initialled by us for identification purposes) for the 3 accounting months of

Have been drawn in accordance with the requirements of the Road Fund Administration Act, 1999 (Act No. 18 of 1999), and are in accordance with the books and records of the supplier concerned.

We confirm that, based on our examination the statements have been drawn in accordance with the notice date (yyyy-mm-dd)

.....
AUDITORS
