



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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Government Notice

MINISTRY OF FINANCE

No. 230

2016

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

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I -

- (a) amend Schedule 1 to the Customs and Excise Act, 1998 (Act No. 20 of 1998) as set out in the Schedule; and
- (b) determine that the Notice comes into operation on the date it is published in the *Gazette*.

C-H. G. SCHLETTWEIN
MINISTER OF FINANCE

Windhoek, 8 September 2016

SCHEDULE

1. Schedule 1 to Customs and Excise Act, 1998 (Act No. 20 of 1998) is amended by the substitution for SECTION B of Part 3 of that Schedule of the following SECTION:

“SECTION B

Notes:

1. Any rate of environmental duty of carbon dioxide emissions on all motor vehicles specified in this Schedule shall apply to all motor vehicles when manufactured in or imported into Namibia with the exception of vehicles imported by tourists, visitors other travelers and Diplomatic Missions.
2. Any environmental duty payable in terms of this Schedule in respect of motor vehicles specified therein shall be additional to any Customs or Excise duty payable in terms of Part 1 and 2 of Schedule 1 of the Customs and Excise Act, 1998.
3. Imported motor vehicles shall not be declared on separate bills of entry or customs declarations for the purposes of Section A and B of the Government Notice No. 100 of 30 May 2016.
4. For the purpose of Section B, any reference to CO² means “carbon dioxide”.
5. The CO² emissions liable to the environmental levy must be calculated:
 - (a) using the CO² emissions stated in the CO² certificate obtained from the manufacturer of the motor vehicle concerned.
 - (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:
 - (i) Motor vehicles specified in item 151.01:
CO² emissions (g/km) = 120 + (0.05 x engine capacity in cm³)
 - (ii) Motor vehicles specified in item 151.02:
CO² emissions (g/km) = 140 + (0.05 x engine capacity in cm³)
6. For the purposes of Environmental Duty on tyres under tariff sub heading 4012, Tyre treads and tyre flaps of rubber used in the manufacture of tyres, classifiable under tariff sub heading 4012.90 are excluded from the duty.
7. Road wheels and wheel rims fitted with tyres are included in Section C of Schedule 1.

Environment Duty for Carbon Dioxide (CO²) emissions for specified vehicles

Environmental Duty Item	Tariff Subheading	Article Description	Rate of Environmental Duty
	87.01	Tractors (excluding tractors of heading 87.09):	
	8701.10	Pedestrian controlled tractors	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	8701.20	Road tractors for semi-trailers:	
	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	N\$40 per g/km CO ² emissions exceeding 120g/km
	8701.20.20	Of a vehicle mass exceeding 1 600 kg	N\$40 per g/km CO ² emissions exceeding 120g/km
	8701.30	Track-laying tractors	N\$40 per g/km CO ² emissions exceeding 120g/km

151.01	8701.90	Other:	
	8701.90.10	- Two-wheeled tractors, of a cylinder capacity exceeding 2 000 cm ³	N\$40 per g/km CO ² emissions exceeding 120g/km
	8701.90.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	87.02	Motor vehicles for the transport often or more persons, including the driver:	
	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):	
	8702.10.10	- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	N\$40 per g/km CO ² emissions exceeding 120g/km
	8702.10.81	- Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$40 per g/km CO ² emissions exceeding 120g/km
	8702.10.85	- Other, of a vehicle mass not exceeding 2 000 kg	N\$40 per g/km CO ² emissions exceeding 120g/km
	8702.10.87	- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$40 per g/km CO ² emissions exceeding 120g/km
	8702.10.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	8702.90	Other:	
	8702.90.81	- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$40 per g/km CO ² emissions exceeding 120g/km
	8702.90.85	- Other, of a vehicle mass not exceeding 2 000 kg	N\$40 per g/km CO ² emissions exceeding 120g/km
	8702.90.87	- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$40 per g/km CO ² emissions exceeding 120g/km
	8702.90.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
MOTOR VEHICLES			
151.01	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02, emergency and diplomats vehicles), including station wagons and racing cars:	
	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating engines;	
	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:	
	8703.21.23	- Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.21.25	- Hearses	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.21.27	- Ambulances	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.21.60	- Vehicles with motorcycle-type handlebars and hand-operated controls	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.21.70	- Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.21.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km

151.01	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 400 cm³:	
	8703.22.25	- Hearses	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.22.27	- Ambulances	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.22.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	8703.23	Of a cylinder capacity exceeding 1 400 cm³ but not exceeding 3 000 cm³:	
151.01	8703.23.25	- Hearses	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.23.27	- Ambulances	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.23.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.24	Of a cylinder capacity exceeding 3 000 cm³:	
	8703.24.25	- Hearses	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.24.27	- Ambulances	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	87031	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
151.01	8703.31	Of cylinder capacity not exceeding 1400 cm³:	
	8703.31.25	- Hearses	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.31.27	- Ambulances	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.31.70	- Of a vehicle mass not exceeding 600 kg (excluding hearses)	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.31.80	- Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000cm ³	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.31.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	8703.32	Of a cylinder capacity exceeding 1 400 cm³ but not exceeding 2 400 cm:	
	8703.32.25	- Hearses	NS40 per g/km CO ² emissions exceeding 120g/km
	8703.32.27	- Ambulances	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.32.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	8703.33	Of a cylinder capacity exceeding 2 400 cm³:	
	8703.33.25	- Hearses	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.33.27	- Ambulances	NS40 per g/km CO ² emissions exceeding 120g/km
	8703.33.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
151.01	8703.90	Other:	
	8703.90.25	- Hearses	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.90.27	- Ambulances	N\$40 per g/km CO ² emissions exceeding 120g/km
	8703.90.90	- Other	N\$40 per g/km CO ² emissions exceeding 120g/km
151.02	87.04	Motor vehicles for the transport of goods:	
	8704.10	Dumpers designed for off-highway use:	
	8704.10.25	- G.V.M. not exceeding 501	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.10.90	- Other	NS40 per g/km CO ² emissions exceeding 140g/km

151.02	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
151.02	8704.21	G.V.M. not exceeding 5 t:	
	8704.21.10	- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.21.40	- Off-the-road logging trucks	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.21.70	- Other, of a vehicle mass not exceeding 600 kg	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.21.75	- Other, with an engine capacity not exceeding 1 000 cm	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.21.81	- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.21.83	- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.21.90	- Other	N\$40 per g/km CO ² emissions exceeding 140g/km
151.02	8704.22	G.V.M. exceeding 5t but not exceeding 20 t:	
	8704.22.10	- Shuttle cars for use in underground mines; low construction flame- proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.22.20	- Off-the-road logging trucks	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.22.90	- Other	N\$40 per g/km CO ² emissions exceeding 140g/km
151.02	8704.23	G.V.M. exceeding 20 t:	
	8704.23.10	- Shuttle cars for use in underground mines; low construction flame- proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.23.20	- Off-the-road logging trucks	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.23.90	- Other	N\$40 per g/km CO ² emissions exceeding 140g/km
151.02	8704.3	Other, with spark-ignition internal combustion piston engine:	
	8704.31	G.V.M. not exceeding 5 t:	
	8704.31.30	- Off-the-road logging trucks	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.31.50	- Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.31.70	- Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.31.75	- Other, with an engine capacity not exceeding 1 000 cm	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.31.81	- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G. V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G. V.M. not exceeding 3 500 kg per chassis fitted with a cab	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.31.83	- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.31.90	- Other	N\$40 per g/km CO ² emissions exceeding 140g/km

151.02	8704.32	G.V.M. exceeding 5 t:	
	8704.32.10 8704.32.90	- Off-the-road logging trucks - Other	N\$40 per g/km CO ² emissions exceeding 140g/km N\$40 per g/km CO ² emissions exceeding 140g/km
151.02	8704.90	Other:	
151.02	8704.90.30	- Off-the-road logging trucks	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.90.40	- Electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	NS40 per g/km CO ² emissions exceeding 140g/km
	8704.90.81	- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.90.83	- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	N\$40 per g/km CO ² emissions exceeding 140g/km
	8704.90.90	- Other	N\$40 per g/km CO ² emissions exceeding 140g/km

2. Schedule 1 to Customs and Excise Act, 1998 (Act No. 20 of 1998) is amended by the addition of SECTION C after SECTION B of Part 3 of that Schedule:

“SECTION C

Specific Environmental Duties

Environmental Duty Item	Tariff Subheading	Article Description	Rate of Environmental Duty
149.04	8708.70.2	Road wheels fitted with tyres; wheel rims fitted with tyres:	
	8708.70.21	- Of a kind used on motor cars	N\$ 10.00 per tyre
	8708.70.23	- Of a kind used on busses or lorries	NS10.00 per tyre
	8708.70.29	- Other	NS10.00 per tyre
	8708.70.90	- Other	N\$10.00 per tyre