



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$6.00

WINDHOEK - 1 November 2017

No. 6461

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Government Notice

MINISTRY OF MINES AND ENERGY

No. 292

2017

IMPOSITION OF LEVIES ON GASOIL DIESEL 50PPM, GASOIL DIESEL 500PPM AND UNLEADED PETROL 95: PETROLEUM PRODUCTS AND ENERGY ACT, 1990

Under section 19(1) of the Petroleum Products and Energy Act, 1990 (Act No. 13 of 1990), after consultation with the National Energy Council, I -

- (a) impose levies on Gasoil Diesel 50PPM, Gasoil Diesel 500PPM and Unleaded Petrol 95; and
- (b) repeal Government Notice No. 144 of 7 June 2017,

with effect from 1 November 2017.

O. KANDJOZE
MINISTER OF MINES AND ENERGY

Windhoek, 30 October 2017

SCHEDULE

Definitions

1. In these notice a word or expression to which a meaning has been assigned in the Act has that meaning, and unless the context otherwise indicates -

“levy” means a levy imposed on petroleum products under section 19(1)(a) and referred to in paragraph 2 of this notice; and

“the Act” means the Petroleum Products and Energy Act, 1990 (Act No. 13 of 1990).

Amount of levy

2. The Namibian Dollar (N\$) currency per liter for every levy imposed on petroleum products is set out in Table 1:

TABLE 1

LEVY IMPOSED ON PETROLEUM PRODUCTS	PETROLEUM PRODUCTS ON WHICH LEVY IS IMPOSED		
	<u>Unleaded Petrol 95</u>	<u>Gasoil Diesel 500 ppm</u>	<u>Gasoil Diesel 50 ppm</u>
<u>Dealer Margin</u>	0.97	0.97	0.97
<u>Industry Margin</u>	0.91	0.91	0.91
<u>Fuel Levy</u>	0.25	0.25	0.25
<u>Road Fund Administration Levy</u>	1.22	1.22	1.22
<u>Motor Vehicle Accident Fund Levy</u>	0.477	0.477	0.477
<u>Road Safety Secretariat Levy</u>	0.026	0.026	0.026
<u>National Energy Fund Levy:</u>			
- Petroleum Equalization Levy	0.38	0.42	0.42
- Strategic Oil Storage Levy	0.60	0.60	0.60
Total National Energy Fund levy:	0.98	1.02	1.02
<u>Customs Duty:</u>			
- Excise Duty	0.03909	0.03817	0.03817
- Duty Differential	0.00091	0.00183	0.00183
Total Customs Duty:	0.04	0.04	0.04
<u>Service Differential:</u>			
- Storage & Handling	0.0798	0.0798	0.0798
- Delivery	0.0937	0.0937	0.0937
Total Service Differential:	0.1735	0.1735	0.1735

Person liable for levy payment

3. A consumer who purchases Gasoil Diesel 50ppm, Gasoil Diesel 500ppm or Unleaded Petrol 95 at any licensed retail outlet anywhere in Namibia is liable to pay the levies imposed on the petroleum products.

Energy source on which levy is payable

4. The energy sources in respect of which levies on petroleum products are payable are Gasoil Diesel 50ppm, Gasoil Diesel 500ppm and Unleaded Petrol 95.

Person responsible for levy collection

5. (1) The person or institution that is responsible for the collection of levies on petroleum products are outlined in Table 2.

(2) The symbol (→) in Table 2 indicates the chain of collection from the consumers of petroleum products to the final collector of the levy.

TABLE 2

LEVY IMPOSED ON PETROLEUM PRODUCTS	PERSON/INSTITUTION RESPONSIBLE FOR LEVY COLLECTION
<u>Dealer Margin</u>	Fuel Consumers → Licensed Fuel Retailers
<u>Industry Margin</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers
<u>Fuel Levy</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → Ministry of Finance
<u>Road Fund Administration Levy</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → Road Fund Administration
<u>Motor Vehicle Accident Fund Levy</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → National Energy Fund → Motor Vehicle Accident Fund
<u>Road Safety Secretariat Levy</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → National Energy Fund → National Road Safety Council
<u>National Energy Fund Levy:</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → National Energy Fund
- Petroleum Equalization Levy	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → National Energy Fund
- Strategic Oil Storage Levy	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → National Energy Fund
<u>Customs Duty:</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → Ministry of Finance
- Excise Duty	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → Ministry of Finance
- Duty Differential	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → Ministry of Finance
<u>Service Differential:</u>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers
- Storage & Handling	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers
- Delivery	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers

Times when, manner in which and person to whom levy is payable

6. (1) Levies collected on Gasoil Diesel 50ppm, Gasoil Diesel 500ppm and Unleaded Petrol 95 are payable at any time, to a licensed fuel retailer by a consumer who purchases any type of the petroleum products in Namibia whether such transaction is conducted in cash payment or credit card transaction.

(2) Levies collected on Gasoil Diesel 50ppm, Gasoil Diesel 500ppm and Unleaded Petrol 95 by licensed fuel retailers are payable to licensed fuel wholesalers when a transaction for the

purchase and selling of the mentioned petroleum products takes place whether such transactions are conducted in cash payment or bank transfer payment.

(3) Levies collected on Gasoil Diesel 50ppm, Gasoil Diesel 500ppm and Unleaded Petrol 95 by licensed fuel wholesalers are payable to the relevant institutions outlined in Table 2 on a monthly basis based on the consolidated fuel volumes that such licensed fuel wholesalers have imported into Namibia and sold to licensed fuel retailers, mining companies, farmers or any other client.
