



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

N\$6.00

WINDHOEK - 31 October 2019

No. 7031

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## Government Notice

### MINISTRY OF MINES AND ENERGY

No. 308

2019

#### 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, as set out in the Schedule; and
- (b) repeal Government Notice No. 272 of 25 September 2019,

with effect from 2 October 2019.

**T. ALWEENDO**  
**MINISTER OF MINES AND ENERGY**

Windhoek, 15 October 2019

## SCHEDULE

### Definition

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

“levy” means a levy imposed on petroleum products in terms of 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 litre 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>
<b><u>Dealer Margin</u></b>	<b>1.06</b>	<b>1.06</b>	<b>1.06</b>
<b><u>Industry Margin</u></b>	<b>0.96</b>	<b>0.96</b>	<b>0.96</b>
<b><u>Fuel Levy</u></b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>
<b><u>Road Fund Administration Levy</u></b>	<b>1.36</b>	<b>1.36</b>	<b>1.36</b>
<b><u>Motor Vehicle Accident Fund Levy</u></b>	<b>0.477</b>	<b>0.477</b>	<b>0.477</b>
<b><u>Road Safety Secretariat Levy</u></b>	<b>0.026</b>	<b>0.026</b>	<b>0.026</b>
<b><u>National Energy Fund Levy:</u></b>			
- Petroleum Equalization Levy	0.38	0.42	0.42
- Strategic Oil Storage Levy	0.60	0.60	0.60
<b>Total National Energy Fund levy:</b>	<b>0.98</b>	<b>1.02</b>	<b>1.02</b>
<b><u>Customs Duty:</u></b>			
- Excise Duty	0.03909	0.03817	0.03817
- Duty Differential	0.00091	0.00183	0.00183
<b>Total Customs Duty:</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>
<b><u>Service Differential:</u></b>			
- Storage & Handling	0.0798	0.0798	0.0798
- Delivery	0.0937	0.0937	0.0937
<b>Total Service Differential:</b>	<b>0.1735</b>	<b>0.1735</b>	<b>0.1735</b>

### Energy source on which levy is payable

3. 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 liable for levy payment

4. A consumer who purchases petroleum products such as Gasoil Diesel 50ppm, Gasoil Diesel 500ppm and Unleaded Petrol 95 at any licensed retail outlet anywhere in Namibia is liable for payment of the levies imposed on those petroleum products.

### 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**

<b>LEVY IMPOSED ON PETROLEUM PRODUCTS</b>	<b>PERSON/INSTITUTION RESPONSIBLE FOR LEVY COLLECTION</b>
<b><u>Dealer Margin</u></b>	Fuel Consumers → Licensed Fuel Retailers
<b><u>Industry Margin</u></b>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers
<b><u>Fuel Levy</u></b>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → Ministry of Finance
<b><u>Road Fund Administration Levy</u></b>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → Road Fund Administration
<b><u>Motor Vehicle Accident Fund Levy</u></b>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → National Energy Fund → Motor Vehicle Accident Fund
<b><u>Road Safety Secretariat Levy</u></b>	Fuel Consumers → Licensed Fuel Retailers → Licensed Fuel Wholesalers → National Energy Fund → National Road Safety Council
<b><u>National Energy Fund Levy:</u></b>	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
<b><u>Customs Duty:</u></b>	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
<b><u>Service Differential:</u></b>	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 any time to a licensed fuel retailer by a consumer who purchases any type of the mentioned petroleum products in Namibia, whether such transaction is conducted in cash payment or any other approved method of payment.

(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 transaction is conducted in cash payment or any other approved method of 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.

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