



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

N\$6.00

WINDHOEK - 20 December 2019

No. 7080

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## Government Notice

### MINISTRY OF FINANCE

No. 397

2019

#### AMENDMENT OF SCHEDULES TO EXPORT LEVY ACT: EXPORT LEVY ACT, 2016

Under section -

- (a) 7(2)(d) of the Export Levy Act, 2016 (Act No. 2 of 2016) (herein referred to as “the Act”), I substitute Schedules 1, 2 and 3 to the Act as set out in the attached Schedule; and
- (b) 7(2)(c) of the Act, I add Schedule 4 to the Act as set out in the attached Schedule.

**C. H. G. SCHLETTWEIN**  
**MINISTER OF FINANCE**

Windhoek, 18 December 2019

### SCHEDULE

#### Substitution of Schedules 1, 2 and 3 of Act

1. The following Schedules are substituted for Schedules 1, 2 and 3 to the Act:

**“SCHEDULE 1**

**EXPORT LEVY GOODS FOR MINERALS, GAS AND CRUDE OIL PRODUCTS**

<b>Column 1</b>			<b>Export Levy Rates</b>	
<b>Main Product</b>	<b>Commodity code</b>	<b>Specific Product</b>	<b>EU</b>	<b>General</b>
<b>Lithium</b>	283691	Lithium Carbonates	Free	2.0%
<b>Diamond</b>	710210	Pure unsorted rough diamonds	2.0%	2.0%
	710221	Sorted by size	1.50%	1.50%
	710231	Sorted & graded	1.00%	1.00%
	710239	Cut & polished	0.50%	0.50%
		Products of jewellery etc.	0%	0%
<b>Zinc</b>	260800	Crushed Ore	2%	2%
		Zinc Concentrate	1.00%	1.00%
	2620.11	Zinc sheets	0.50%	0.50%
	2620.11	Zinc Ingots	0.25%	0.25%
	7206 - 7216	Steel Products	0.00%	0.00%
<b>Lead, other metals</b>	260700	Lead Concentrate	1.00%	1.00%
<b>Uranium</b>	261210	Uranium oxide/yellow	0.25%	0.25%
<b>Copper</b>	260300	CU Concentrate	1.00%	1.00%
<b>Gold</b>	710813	Gold bullion	1.00%	1.00%
<b>Manganese</b>	260200	Manganese Concentrate	1.00%	1.00%
<b>Fluorspar</b>	2529.21	Acid Grade Fluorspar	0.25%	0.25%
	2529.22	Acid Grade Fluorspar		
<b>Other Metals, Precious and Semi-precious stones</b>	711100	Pure metal	0.25%	0.25%
	710310 - 710399	Stone		
<b>Dimension stones</b>	251512	Stone blocks	2.00%	15.00%
<b>Marbles</b>	251512	Stone blocks	2.00%	15.00%
<b>Tantalum</b>	8103.20 8 -	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	2.00%
<b>Gas</b>	271121 – 271129.90	Unrefined gas of all types	1.50%	1.50%
	271111	Refined gas of all types	0.00%	0.00%
<b>Crude oil</b>	2707 all	Unrefined crude oil of all types	1.50%	1.50%
	270900	Refined oil of all types	0.00%	0.00%

## SCHEDULE 2

## EXPORT LEVY GOODS AND EXPORT LEVY RATES FOR FISH PRODUCTS

	Column 1	Product form	Export Levy Rate	
		Whole Round, headed & gutted, fresh, frozen	EU	General
Main Product	Commodity code			
Ornamental fish –	0301.11	Fresh Water	1.5%	1.5%
Other live fish: 0301.9	0301.91	Trout	1.5%	1.5%
	0301.92	Eels ( <i>Anguilla</i> spp.)	1.5%	1.5%
	0301.93	Carp	1.5%	1.5%
	0301.94	Atlantic and Pacific Bluefin tunas	1.5%	1.5%
	0301.95	Southern Bluefin tunas	1.5%	1.5%
Fish, fresh or chilled: 0302.1	0302.11	Trout	1.5%	1.5%
	0302.13	Pacific salmon	1.5%	1.5%
	0302.19	Atlantic salmon	1.5%	1.5%
Flat fish: 0302.2	0302.21	Halibut	1.5%	1.5%
	0302.22	Plaice ( <i>Pleuronectes platessa</i> )	1.5%	1.5%
	0302.23	Sole ( <i>Solea</i> spp.)	1.5%	1.5%
	0302.24	Turbots ( <i>Psetta maxima</i> )	1.5%	1.5%
Tunas: 0302.3	0302.31	Albacore or long finned tunas	1.5%	1.5%
	0302.32	Yellowfin tunas	1.5%	1.5%
	0302.33	Skipjack or stripe-bellied bonito	1.5%	1.5%
	0302.34	Bigeye tunas ( <i>Thunnus obesus</i> )	1.5%	1.5%
	0302.35	Atlantic and Pacific bluefin tunas	1.5%	1.5%
	0302.36	Southern bluefin tuna	1.5%	1.5%
Herrings: 0302.4	0302.41	Herrings	1.5%	1.5%
	0302.42	Anchovies	1.5%	1.5%
	0302.43	Sardines	1.5%	1.5%
	0302.44	Mackerel	1.5%	1.5%
	0302.45	Jack and horse mackerel	1.5%	1.5%
	0302.46	Cobia ( <i>Rachycentron canadum</i> )	1.5%	1.5%
	0302.47	Swordfish ( <i>Xiphias gladius</i> )	1.5%	1.5%
Fish of the families: 0302.5	0302.51	Cod	1.5%	1.5%
	0302.52	Haddock	1.5%	1.5%
	0302.53	Coalfish ( <i>Pollachius virens</i> )	1.5%	1.5%
	0302.54	Hake	1.5%	1.5%
	0302.55	Alaska Pollack	1.5%	1.5%
	0302.56	Blue whittings	1.5%	1.5%
0302.7:	0302.71	Tilapias	1.5%	1.5%
	0302.72	Catfish	1.5%	1.5%
	0302.73	Carp	1.5%	1.5%
	0302.74	Eels	1.5%	1.5%
	0302.79	other	1.5%	1.5%
Other fish:	0302.81	Dogfish and other sharks	1.5%	1.5%
0302.8	0302.82	Rays and skates ( <i>Rajidae</i> )	1.5%	1.5%
	0302.83	Toothfish ( <i>Dissostichus</i> spp.)	1.5%	1.5%
	0302.84	Seabass ( <i>Dicentrarchus</i> spp.)	1.5%	1.5%
	0302.85	Seabream ( <i>Sparidae</i> )	1.5%	1.5%
	0302.89	Other: KingKlip	Free	1.5%

	Column 1	Product form	Export Levy Rate	
		Whole Round, headed & gutted, fresh, frozen	EU	General
Main Product	Commodity code			
0303 Fish, frozen	0303.11	Salmonidae: Sockeye salmon (red salmon)	1.5%	1.5%
	0303.12	Other Pacific salmon	1.5%	1.5%
	0303.13	Atlantic salmon	1.5%	1.5%
	0303.14	Trout	1.5%	1.5%
	0303.23	Tilapias	1.5%	1.5%
	0303.24	Catfish	1.5%	1.5%
	0303.25	Carp	1.5%	1.5%
	0303.26	Eels	1.5%	1.5%
0303.3 Flat fish	0303.31	Halibut	1.5%	1.5%
	0303.32	Plaice ( <i>Pleuronectes platessa</i> )	1.5%	1.5%
	0303.33	Sole ( <i>Solea spp.</i> )	1.5%	1.5%
	0303.34	Turbots ( <i>Psetta maxima</i> )	1.5%	1.5%
	0303.39 8	Other		
0303.4 Tunas (OF THE GENUS THUNNUS)	0303.41	Southern blue fin tuna	1.5%	1.5%
	0303.42	Yellow fin tunas	1.5%	1.5%
	0303.43	Skipjack or stripe-bellied bonito	1.5%	1.5%
	0303.44	Bigeye tunas	1.5%	1.5%
	0303.45	Atlantic and Pacific blue fin tunas	1.5%	1.5%
	0303.46	Albacore or long finned tunas	1.5%	1.5%
0303.5	0303.51	Herrings	1.5%	1.5%
	0303.53	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ),	1.5%	1.5%
	0303.54	Mackerel	1.5%	1.5%
	0303.55	Jack and horse mackerel	1.5%	1.5%
	0303.56	Cobia	1.5%	1.5%
	0303.57	Swordfish	1.5%	1.5%
	0303.6	0303.63	Cod	1.5%
0303.64		Haddock	1.5%	1.5%
0303.65		Coalfish	1.5%	1.5%
0303.66		Hake	1.5%	1.5%
0303.67		Alaska Pollack	1.5%	1.5%
0303.68		Blue whittings	1.5%	1.5%
0303.8	0303.81	Dogfish and other sharks	1.5%	1.5%
	0303.82	Rays and skates	1.5%	1.5%
	0303.83	Toothfish	1.5%	1.5%
	0303.84	Seabass	1.5%	1.5%
	0303.89	Other: KingKlip	free	1.5%

### SCHEDULE 3

#### EXPORT LEVY GOODS AND EXPORT LEVY RATES FOR FORESTRY PRODUCTS

Column 1			Export Levy Rate	
Main Products	Commodity Code	Specific Products	EU	General
<b>Mopane Roots</b>	12119090	Mopane Roots, sorted	1.50%	1.50%
	12119090	Mopane Roots, unsorted	2.00%	2.00%
		Sandblasted mopane roots	0.00%	0.00%
<b>Devils claw</b>	12119080	Roots tubers	1.50%	1.50%
	12119090	Devil`s claw, sliced and dried	1.00%	1.00%
	13021990	Chemicals extraction of Devil`s claw	0.25%	0.25%
	12119080	Pharmaceutical and other products of Devil`s Claw	0.00%	0.00%
<b>Hoodia</b>	12119090	Hoodia plant log	2.00%	2.00%
	121190	Hoodia, sliced and dried	1.00%	1.00%
	13021990	Chemicals extraction of hoodia	0.25%	0.25%
	12119080	Pharmaceutical and other products of hoodia	0.00%	0.00%
<b>Wood</b>	4401.11	Fuel wood, in logs, in billets... or in similar forms: Coniferous wood in chips or particles	Free	N\$2/kg
	4401.12	Fuel wood, in logs, in billets... or in similar forms: Non-coniferous wood in chips or particles	Free	N\$2/kg
	4401.21	Wood in chips or particles: Coniferous	Free	N\$2/kg
	4401.22	Wood in chips or particles: Non-coniferous	Free	N\$2/kg
	4401.31	Sawdust, wood waste and scrap, agglomerated, in logs , briquettes, pellets or similar forms: wood pellets	Free	N\$2/kg
	4401.39	Sawdust, wood waste and scrap, agglomerated, in logs , briquettes, pellets or similar forms: Other	Free	N\$2/kg
	4401.40	Sawdust, wood waste and scrap, Not agglomerated	Free	N\$2/kg
	4403.11	Wood in the rough..., treated with paint, stains, creosote, etc Coniferous	Free	15%
	4403.12	Wood in the rough..., treated with paint, stains, creosote, etc Non- Coniferous	Free	15%
	4403.21	Other coniferous wood in the rough of pine of which any cross-sectional dimension is 15cm or more	Free	15%
	4403.22	Other coniferous wood of pine	free	15%
	4403.23	Other coniferous wood of fir and spruce of which any cross-sectional dimension is 15cm or more	Free	15%
	4403.24	Other coniferous wood of fir and spruce, other	Free	15%
	4403.25	Other of which any cross-sectional dimension is 15cm or more	Free	15%
	4403.26	Other	free	15%
		<b>4403.4</b>	<b>Other, of tropical wood:</b>	Free

Column 1			Export Levy Rate	
Main Products	Commodity Code	Specific Products	EU	General
	4403.41	Dark red meranti, light red meranti and meranti bakau	Free	15%
	4403.49	<b>Other:</b> (Including- <i>Burkea Africana</i> (Wildesering, <i>Burkea</i> ) - <i>Baikiaea plurijuga</i> (Zambezi Teak) - <i>Combretum imerebe</i> (lead wood) -Senegal Is ( <i>Acacia</i> ) - <i>Erioloba</i> (Camel thorn) - <i>Colophospermum mopane</i> (Mopane tree, Omusati) - <i>Pterocarpys Angolans</i> (Dolf Wood, Kiaat) - <i>Terminalia sericea</i> (Silver Cluster-leaf, Geelhout) - <i>Berchemia Zecherin</i> (Red Ivory) - <i>Terminalia Prunioides</i> (omuhama) -Rosewood ( <i>Guibourtia Coleosperma</i> (omushii))	Free	15%
	4403.91	Oak wood ( <i>Quercus spp.</i> ) in the rough,	free	15%
	4403.93	Of beech wood ( <i>Fagus spp.</i> ) in the rough of which any cross-sectional dimension is 15cm or more	Free	15%
	4403.94	Of beech wood ( <i>Fagus spp.</i> )	Free	15%
	4403.95	Of birch ( <i>Betula spp</i> ) of which any cross-sectional dimension is 15cm or more	Free	15%
	4403.96	Of birch ( <i>Betula spp</i> )	Free	15%
	4403.97	Of poplar and aspen ( <i>Populus spp.</i> )	free	15%
	4403.98	Of eucalyptus	Free	15%
	<b>4403.99</b>	<b>Other:</b>	Free	15%
	4403.99.10	Of yellowwood ( <i>Podocarpus Falcatus</i> , <i>Podocarpus Henkelli</i> , <i>Podocarpus Latfolius</i> )	Free	15%
	4403.99.20	Of Black Stinkwood ( <i>Ocotea Bullata</i> )	free	15%
	4403.99.30	Of Blackwood ( <i>Acasia Melanoxylon</i> )	Free	15%
	4403.99.90	<b>Other:</b> (Including- <i>Burkea Africana</i> (Wildesering, <i>Burkea</i> ) - <i>Baikiaea plurijuga</i> (Zambezi Teak) - <i>Combretum imerebe</i> (lead wood) -Senegal Is ( <i>Acacia</i> ) - <i>Erioloba</i> (Camel thorn) - <i>Colophospermum mopane</i> (Mopane tree, Omusati) - <i>Pterocarpys Angolans</i> (Dolf Wood, Kiaat) - <i>Terminalia sericea</i> (Silver Cluster-leaf, Geelhout) - <i>Berchemia Zecherin</i> (Red Ivory) - <i>Terminalia Prunioides</i> (omuhama) -Rosewood ( <i>Guibourtia Coleosperma</i> (omushii))	Free	15%

**Addition of Schedule 4 to Act**

2. The following Schedule is added after Schedule 3 to the Act:

**“SCHEDULE 4****EXPORT LEVY GOODS AND EXPORT LEVY RATES FOR LIVE ANIMAL AND LIVE ANIMAL PRODUCTS**

TARIFF HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	Export Levy Rate	
				EU	General
41.01		Bovine hides:  Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:	U	60%	60%
4102		Goat and sheep skins:  Sheep skins in wet or dry form, whether salted or not, but excluding skins in pickled, wet blue, crust, dyed crust or finished leather form. Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split (excluding those excluded by Note 1(c) to this Chapter):	U	60%	60%
4101		Pickled skins Pickled skins of Bovine Animals	U	15%	15%
4102.21.10		Pickled skins Pickled skins of Sheep or Lamb	U	15%	15%
4102.21.90		Pickled skins Pickled skins, other	U	15%	15%
4103.20 00		Pickled skins Pickled skins of Reptiles	U	15%	15%

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