



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$2.40

WINDHOEK - 6 March 2024

No. 8321

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Government Notice

MINISTRY OF MINES AND ENERGY

No. 23

2024

IMPOSITION OF LEVIES ON GASOIL DIESEL 10PPM, GASOIL DIESEL 50PPM 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), and after consultation with the National Energy Council, I –

- (a) impose levies on Gasoil Diesel 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95, as set out in the Schedule; and
- (b) repeal Government Notice No. 142 of 5 May 2022,

with effect from 6 March 2024.

T. ALWEENDO
MINISTER OF MINES AND ENERGY

Windhoek, 6 March 2024

SCHEDULE

Definitions

1. In this notice, a word or an 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 under section 19(1)(a) of the Act 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 the 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 | |
|---|---|--|
| | <i>Unleaded Petrol 95</i> | <i>Gasoil Diesel 10 and Gasoil Diesel 50 ppm</i> |
| <u>National Energy Fund Levy</u> | | |
| - Petroleum Equalization Levy | 1.26775 | 1.00775 |
| - Strategic Oil Storage Levy | 0.60 | 0.60 |
| TOTAL NATIONAL ENERGY FUND LEVY | 1.86775 | 1.60775 |

Person liable for levy payment

3. A consumer who purchases Gasoil Diesel 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95 at any licensed retail outlet anywhere in Namibia is liable for payment of the levies imposed on those 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 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95.

Person responsible for levies collection

5. The person or institution responsible for the collection of levies on petroleum products is the National Energy Fund.

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

6. (1) Levies collected on Gasoil Diesel 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95 are payable, at any time, to a licensed fuel retailer by a consumer who purchases Gasoil Diesel 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95 in Namibia.

(2) Levies collected on Gasoil Diesel 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95 by a licensed fuel retailer are payable to a licensed fuel wholesaler when a transaction for the purchase and selling of Gasoil Diesel 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95 takes place.

(3) Levies collected on Gasoil Diesel 10ppm, Gasoil Diesel 50ppm and Unleaded Petrol 95 by a licensed fuel wholesaler are payable to the National Energy Fund on a monthly basis, based on the consolidated fuel volumes that such licensed fuel wholesaler has imported into Namibia and sold to licensed fuel retailers, mining companies, farmers or any other client within Namibia.
