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Government Notices

MINISTRY OF FINANCE

No. 203

2025

COMMENCEMENT OF ROAD FUND ADMINISTRATION AMENDMENT ACT, 2022

In terms of section 3 of the Road Fund Administration Amendment Act, 2022 (Act No. 11 of 2022), I determine that the Act comes into operation on the date of publication of this notice in the *Gazette*.

E. SHAFUDAH
MINISTER OF FINANCE

Windhoek, 18 August 2025

MINISTRY OF FINANCE

No. 204

2025

COMMENCEMENT OF ROAD FUND ADMINISTRATION AMENDMENT ACT, 2024

In terms of section 2 of the Road Fund Administration Amendment Act, 2024 (Act No. 9 of 2024), I determine that the Act comes into operation on the date of publication of this notice in the *Gazette*.

E. SHAFUDAH
MINISTER OF FINANCE

Windhoek, 18 August 2025

MINISTRY OF FINANCE

No. 205

2025

**REGULATIONS ON EXEMPTION OR WAIVER SYSTEM RELATING TO ENTRY FEES,
INTEREST AND PENALTIES CALCULATED ON ANNUAL VEHICLE LICENCE FEES:
ROAD FUND ADMINISTRATION ACT, 1999**

Under section 18(5M) of the Road Fund Administration Act, 1999 (Act No. 18 of 1999), I have made the Regulations as set out in the Schedule.

E. SHAFUDAH
MINISTER OF FINANCE

Windhoek, 10 July 2025

SCHEDULE**ARRANGEMENT OF REGULATIONS**

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PART 1 DEFINITIONS

Definitions

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

“applicant” means the owner of a vehicle applying for an exemption or waiver in terms of these regulations;

“entry fee” means a road user charge imposed under section 18(1)(b) of the Act;

“exemption” means that the owner of a vehicle is exempted from the obligation to pay the entry fee in respect of a specified trip or trips;

“interest” means interest payable on any outstanding licence fee;

“licence fee” means an annual licence fee imposed under section 18(1)(c) of the Act;

“penalty” means a penalty payable in the event of a late payment on vehicle licence fees;

“the Act” means the Road Fund Administration Act, 1999 (Act No. 18 of 1999); and

“waiver” means the write off of the amount of a penalty to be paid or the write off of interest payable by the owner of a vehicle.

PART 2 APPLICATION TO CHIEF EXECUTIVE OFFICER

Application for exemption or waiver

2. (1) The board may write off prescribed licence fees, interest or penalties contemplated in section 18(5D) of the Act quarterly after considering relevant data provided by the chief executive officer in terms of regulation 19.

(2) The board may, from time to time, determine policies and issue directives to the chief executive officer on the procedures to be followed in screening and processing data on prescribed licence fees, interest or penalties.

(3) A person applying to the chief executive officer for an exemption to pay the entry fee contemplated in section 18(5A) of the Act must make an application in the form set out in Form 1.

(4) A person applying to the chief executive officer for a waiver of a penalty or interest must make an application in the form set out in Form 2.

(5) All the applications must be accompanied by all the documents listed on the relevant form.

(6) The chief executive officer may consider any formal written request received by a Namibian or foreign authority on behalf of an applicant as an application for purposes of these regulations.

Submission of application

3. (1) An application made in terms of regulation 2(3) and (4) must be addressed to the regional supervisor of the Administration of the region in which the application is submitted.

(2) An application must be delivered –

- (a) by hand to the Administration at its principal place of business, being No. 21 Feld Street, Windhoek or at any regional office of the Administration or any border post where applications are received;
- (b) by post mailed to Private Bag 13372, Windhoek;
- (c) by electronic mail sent to exemptionsandwaivers@rfanam.com.na;
- (d) online at www.rfanam.com.na; or
- (e) in any other manner or to any other address specified by the chief executive officer from time to time in the public media.

(3) The regional supervisor must forward every application received to the chief executive officer as soon as the application is received.

Application fee

4. There is no application fee in respect of an application for waiver of penalty or interest to the chief executive officer.

Circumstances in which exemption or waiver may be granted

5. The chief executive officer must, in deciding on every application contemplated –

- (a) in regulation 2(3), give effect to the circumstances contemplated in section 18(5A) of the Act and the policies of the board on the circumstances in which exemptions contemplated in these regulations may be granted; and
- (b) in regulation 2(4), give effect to policies and directives of the board contemplated in section 18(5G) of the Act and consider the provisions of section 18(5K) of the Act.

Time frame for decision

6. (1) If an applicant does not provide all the information required by these

regulations in the time frame provided, the chief executive officer must refer the application back to the applicant in writing.

(2) The chief executive officer must, in respect of any application, make a decision to either grant or refuse an exemption or waiver within 90 days from the date of receipt of the last written submissions of the applicant or documentation supplied by him or her.

(3) The 90 days referred to in subregulation (2) include the procedures relating to the processing of the application and referral of the decision of the chief executive officer to the board for approval under section 18(5E) of the Act.

(4) If the chief executive officer is not able to render a decision within the said 90 days, the chief executive officer must inform the applicant in writing of his or her inability and the reasons for such inability and what measures are being taken to address the matter.

(5) An application not completed within 90 days in terms of subregulation (4) must be completed within a further additional period of 60 days, unless the chief executive officer has identified extraordinary circumstances beyond his or her reasonable control that make it impossible to render its decision within the further period of 60 days.

Decision by chief executive officer on application for exemption

7. The chief executive officer may –
- (a) approve and grant an application for exemption from paying the entry fee in writing; or
 - (b) disapprove and refuse the application for exemption in writing.

Decision by chief executive officer on application for waiver

8. (1) The chief executive officer must consider an application for waiver made under regulation 2(4) and refer his or her decision to the board for approval as contemplated in section 18(5E) of the Act.

(2) The Board must, within 90 days of the referral of the decision of the chief executive officer as contemplated in regulation 8(3) –

- (a) approve the decision of the chief executive officer;
- (b) amend the decision; or
- (c) disapprove the decision and refer it back to the chief executive officer with directives to amend it.

(3) The voting procedures of the board on the approval, amendment or disapproval of the decision of the chief executive officer may be conducted on an online or written round robin voting basis if the next meeting of the board where the decision of the chief executive officer will be considered will not take place within the period of 90 days referred to in regulation 6(2).

(4) The chief executive officer must forward the final decision on the approval or refusal of the application to the applicant without delay and no further application may be made to the chief executive officer in respect of the same entry fee or penalty or interest on an annual licence fee.

Continuous review

9. The chief executive officer must, for the purposes of a quarterly report contemplated in regulation 19, implement a system for the quarterly review of all arrear licence fees, interest and penalties to determine which licence fees, interest or penalties qualifies to be written off or waived as contemplated section 18(5D), (5E) or (5H) of the Act.

PART 3
APPLICATION TO MINISTER

Application for waiver

10. (1) A person applying to the Minister, for the waiver of a penalty or interest contemplated in section 18(5I) of the Act, must make an application in accordance with the provisions of this Part in the form set out in Form 3.

(2) All the applications must be accompanied by all the documents listed on the relevant form.

(3) The Minister may waive any of the requirements of subregulation (1) in exceptional circumstances.

Submission of application for waiver

11. An application contemplated in regulation 10 must be addressed to the chief executive officer and must be delivered –

- (a) by hand to the Administration at its principal place of business No. 21 Feld Street, Windhoek or at any regional office of the Administration;
- (b) by post mailed to Private Bag 13372, Windhoek;
- (c) by electronic mail sent to waivers@rfanam.com.na;
- (d) online at www.rfanam.com.na; or
- (e) in any other manner or to any other address specified by the Minister from time to time in the public media.

Application fee

12. There is no application fee in respect of an application for waiver of penalty or interest to the Minister.

Circumstances in which waiver may be granted

13. The Minister must, in deciding on every application contemplated in regulation 10, give effect to section 18(5J) of the Act and consider the provisions of section 18(5K) of the Act.

Time frame for decision

14. (1) If an applicant does not provide all the information required by these regulations in the time provided, the Minister must refer the application back to the chief executive officer with directives to obtain the outstanding information.

(2) The Minister must, in respect of an application received, decide on the application within 60 days from date of receipt of the chief executive officer's recommendation under section 18(5J) of the Act or after the receipt of further information contemplated in subregulation (1), whichever date is the later.

(3) If the Minister is unable to render a decision within the said 60 days, he or she must inform the applicant of his or her inability and the reasons for such inability and what measures are being taken to address the matter immediately.

(4) An application not completed within 60 days as contemplated in subregulation (3) must be completed within an additional period of 60 days, unless the Minister has identified extraordinary circumstances beyond his or her reasonable control that make it impossible to render his decision within an additional period of 60 days.

Decision by Minister on application for waiver

15. (1) The Minister may –

- (a) approve an application in writing with or without conditions; or
- (b) refuse to grant the application and provide written reasons for such refusal.

(2) The Minister must forward his or her decision to the applicant and the chief executive officer without delay.

(3) The decision of the Minister is final and no further application may be made to him or her in respect of the same penalty or interest.

PART 4 GENERAL PROVISIONS

Communication

16. (1) Any communication for the attention of the chief executive officer or the Minister after submission of an application must be directed to the chief executive officer at the addresses referred to in regulation 3.

(2) The Administration must forward every decision of the chief executive officer or the Minister on an application made in terms of these regulations, without delay to the chief executive officer of the Roads Authority for the adjustment of any amount due by the applicant in connection with a penalty or interest on a licence fee if applicable.

Effect of approval of undertaking to pay licence fees

17. The Administration may renew the licence of a vehicle owner who has –

- (a) paid all licence fees, interest or penalties in respect of the previous financial year; and
- (b) submitted an acceptable undertaking to pay all licence fees in respect of the current financial year.

Confidentiality

18. (1) The Minister, the chief executive officer, employees of the Administration and the board must treat the information submitted with the application with confidentiality and

require all those who have access to such material to treat the same with confidentiality.

(2) The Minister, the chief executive officer, employees of the Administration and the board may disclose confidential information only if –

- (a) directed to do so by the Government or any statutory entity that has the power under law to disclose; or
- (b) required to disclose by law or in connection with any legal process.

Quarterly report to be submitted to board

19. (1) Subject to the directives issued under regulation 2(2), the chief executive officer must submit a report on a quarterly basis to the board at its meetings on –

- (a) the total number of applications for exemption of the entry fee or waiver of a penalty or interest received during that quarter;
- (b) the total number of applications approved and refused during that quarter and the time frames within which the applications were so processed;
- (c) the reasons for the refusal of applications and the number of refused applications per category, including the number of late applications;
- (d) the number of applications awaiting final decision in each category;
- (e) an assessment of specific patterns identified or problems experienced;
- (f) the outcome of an application directed to the Minister and of which the chief executive officer was advised in terms of regulation 15(2); and
- (g) all cases where annual licence fees or any interest calculated or penalty imposed on annual licence fees have prescribed in terms of the Prescription Act, 1969 (Act No. 68 of 1969).

ANNEXURE**FORM 1**

ROAD FUND ADMINISTRATION
ROAD FUND ADMINISTRATION ACT, 1999 (ACT NO. 18 OF 1999)

APPLICATION TO CHIEF EXECUTIVE OFFICER FOR EXEMPTION FROM PAYMENT OF
 THE ENTRY FEE: SINGLE ENTRY OR MULTIPLE ENTRY EXEMPTION
 (Section 18(5C)), (regulation 2(3))

Important: 1. The application will not be considered unless the form is duly completed without errors or alterations and additional documentation is furnished as required. 2. Only one exemption will be issued for each vehicle of the applicant. 3. The maximum duration of this exemption will be _____ days.	For Office Use Application No: _____ Number of exemptions already issued to applicant: _____ Application for single entry exemption granted or refused: _____ Application for multiple entry exemption granted or refused: _____
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Part 1**Particulars of applicant**

Full name of applicant in block letters and government represented (if applicable):

Passport (Nationality and Number): _____

Office address (physical address):

Telephone Number: _____

Code: _____

Cell Number: _____

Postal Address: _____

E-mail Address: _____

In the case of an application for multiple entry exemption, state the period for which exemption is required (maximum: 12 months): _____

Part 2**Vehicle Information**

Description of vehicle in respect of which application is made: Type of vehicle.

Motor car	
Minibus	
Midibus	
Bus	
Other	

Other type of vehicle (describe): _____

Vehicle registration Number: _____

Make and year of manufacture: _____

Engine number: _____

Vehicle Identification Number: _____

Name of registered owner of vehicle: _____

Part 3**Circumstances relevant to this application for exemption**

CROSS-BORDER ENTRY INTO NAMIBIA BY DIFFERENT CATEGORIES OF FOREIGN PERSONS	
Medical staff	
Patient	
Military force member	
Senior government public official	
Police force member	
Member of Parliament	
Person entitled to exemption by virtue of an international agreement or law on advanced border post entry systems	
Other	

If the application is urgent, please motivate:

In the case of an application for multiple entry exemption, please motivate:

Number of passengers that will be carried: _____

Part 4**Attach the following documents to this application**

- (a) Certified copy of the applicant's passport.
- (b) Certified copy of the applicant's driver's licence.
- (c) Certified copy of operator card (if any).
- (d) Certified copy of vehicle registration certificate.
- (e) Certified copy of vehicle licence certificate.
- (f) Power of attorney or resolution (if representative is applying on behalf of the applicant).
- (g) In the case of a cross-border military exercise, the approval of the Minister responsible for Defence Affairs in Namibia is required.
- (h) In the case of the transportation of a patient, the documents are determined by the chief executive officer.
- (i) In the case of medical staff, the documents are determined by the chief executive officer.
- (j) In the case of a foreign police force member, a copy of his or her official identification card and a letter from the Minister responsible for Safety and Security in Namibia.
- (k) In the case of an application of any other circumstances approved by the Minister responsible for Finance in Namibia, any other document as may be required by the chief executive officer.
- (l) Documents in support of this application.

Part 5**Declaration**

I, the undersigned _____
certify that the information furnished in this application form is true and correct.

Signature of Applicant

Date

FORM 2

**ROAD FUND ADMINISTRATION
ROAD FUND ADMINISTRATION ACT, 1999 (ACT NO. 18 OF 1999)**

APPLICATION TO CHIEF EXECUTIVE OFFICER FOR WAIVER OF UNPRESCRIBED
PENALTY OR INTEREST ON LICENCE FEES UP TO N\$ 1 000 000,00 IN TOTAL
(Section 18(5F)), (regulation 2(4))

Important: 1. The application will not be considered unless the form is duly completed without errors or alterations, and additional documentation is furnished as required. 2. Only one exemption will be granted for each vehicle of the applicant. 3. Only the registered owner of a vehicle may apply for the waiver.	For Office Use Application No: _____
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Part 1**Particulars of applicant**

- (a) Full name of applicant in block letters: _____
- (b) Identity Number: _____
- (c) Office address (physical address):

- Telephone Number: _____
- Code: _____
- Cell Number: _____
- (d) Full postal address:

- (e) E-mail address: _____

Part 2**Vehicle Information**

- (a) Vehicle registration number: _____
- (b) Make and type of vehicle: _____
- (c) Year of manufacture: _____

- (d) Engine capacity: _____
- (e) Vehicle identification number: _____

Part 3

Information on interest and penalty, type of applicant and motivation

Capital, interest and penalties

- (a) Original amount of licence fee and year: _____
- (b) Amount of interest: _____
- (c) Amount of penalties: _____
- (d) Total amount of interest or penalties: _____

Type of applicant

TYPE OF APPLICANT	
(Indicate with a X in respect of every type that applies to the applicant)	
Natural person (employed or own business)	
Natural person (no income)	
Natural person (insolvent)	
Persons suffering from disability	
Pensioner	
Deceased estate	
Body corporate	
Associations	
Churches	
Non-Governmental organisations	
Schools (public or private)	
Other (please specify below)	

Motivation of application:

Part 4

Documents to be attached to this application

- (a) Certified copy of identity document or passport.
- (b) Certified copy of driver's licence where the applicant is a natural person.
- (c) Letter of authority or letter of executorship where the applicant is the representative or executor of a deceased estate.
- (d) Constitution where the applicant is a church, non-governmental organisation or association.
- (e) Registration certificate where the applicant is a body corporate or school.

- (f) Letter of authority where the applicant is a trust, court order in the case of an insolvent person.
- (g) Medical certificate in the case of a person suffering from a disability.
- (h) Certified copy of vehicle registration certificate.
- (i) Certified copy of current vehicle licence certificate.
- (j) Latest statement of account reflecting outstanding licence fee, interest and penalties.
- (k) Proof of the salary of the applicant by means of any confirmation of payment by his or her employer or the applicant's most recent bank statement of the applicant in the case of an employed person.
- (l) The most recent bank statement of the applicant in the case of a person with their own business.
- (m) Affidavit in the case of a person with no income.
- (n) Pension or social grant card or any other appropriate proof of receiving a pension or a social grant in the case of a pensioner or a disabled person or a person receiving any other social grant.
- (o) Information on assets, liabilities, dependants and monthly expenses of applicant.
- (p) Annual financial statements and most recent bank statement in the case of a church, school, association, non-governmental organisation, company, close corporation or trust.
- (q) An undertaking to pay any arrear licence fees, interest or penalties in instalments.
- (r) Other documents in support of this application.
- (s) Other supporting documents and proof as may be required by the chief executive officer.

Part 5

Declaration

I, the undersigned _____
certify that the information furnished in this application form is true and correct.

Signature of Applicant

Date

Part 6**FOR OFFICIAL USE ONLY**

1. Reasons why waiver of interest and penalty will not lead to evasion of annual licence fees:

2. Would the granting of the application undermine sound risk management practices?

3. Would the granting of the application relieve financial hardship? _____

4. Are the prospects of debt recovery unlikely? _____

FORM 3

**ROAD FUND ADMINISTRATION
ROAD FUND ADMINISTRATION ACT, 1999 (ACT NO. 18 OF 1999)**

APPLICATION TO MINISTER FOR WAIVER OF UNPRESCRIBED PENALTY OR INTEREST
ON LICENCE FEES EXCEEDING N\$1 000 000 IN TOTAL
(Section 18(5I)), (regulation 10(1))

Important: 1. The application will not be considered unless the form is duly completed without errors or alterations, and additional documentation is furnished as required. 2. Only one exemption will be granted for each vehicle of the applicant. 3. Only the registered owner of a vehicle may apply for the waiver.	For Office Use Application No: _____
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Part 1**Particulars of applicant**

- (a) Full name of applicant in block letters:

 - (b) Identity Number: _____
 - (c) Office address (physical address):

- Telephone Number: _____
- Code: _____
- Cell Number: _____

(d) Full postal address:

(e) E-mail address: _____

Part 2

Vehicle Information

(a) Vehicle registration number: _____

(b) Make and type of vehicle: _____

(c) Year of manufacture: _____

(d) Engine capacity: _____

(e) Vehicle identification number: _____

Part 3

Information on interest and penalty, Type of applicant and motivation

Capital, interest and penalties

(a) Original amount of licence fee and year: _____

(b) Amount of interest: _____

(c) Amount of penalties: _____

(d) Total amount of interest or penalties: _____

Type of applicant

TYPE OF APPLICANT	
(Indicate with a X in respect of every type that applies to the applicant)	
Natural person (employed or own business)	
Natural person (no income)	
Natural person (insolvent)	
Persons suffering from disability	
Pensioner	
Deceased estate	
Body corporate	
Associations	
Churches	
Non-Governmental organisations	
Schools (public or private)	
Other (please specify below)	

Motivation of application:

Part 4**Documents to be attached to this application**

- (a) certified copy of the applicant's identity document or passport.
- (b) certified copy of applicant's driver's licence where the applicant is a natural person.
- (c) letter of authority or letter of executorship where the applicant is the representative or executor of a deceased estate.
- (d) constitution where the applicant is a church, non-governmental organisation or association.
- (e) certified copy of registration certificate where the applicant is a body corporate or school.
- (f) letter of authority where applicant is a trust, court order in the case of an insolvent person.
- (g) medical certificate in the case of a person suffering from a disability.
- (h) Certified copy of vehicle registration certificate.
- (i) Certified copy of current vehicle licence certificate.
- (j) Latest statement of account reflecting outstanding licence fee, interest and penalties.
- (k) Proof of the salary of the applicant by means of any confirmation of payment by his or her employer or the applicant's most recent bank statement of the Applicant in the case of an employed person.
- (l) The most recent bank statement of the applicant in the case of a person with their own business.
- (m) Affidavit in the case of a person with no income.
- (n) Pension or social grant card or any other appropriate proof of receiving a pension or a social grant in the case of a pensioner or a disabled person or a person receiving any other social grant.
- (o) Information on assets, liabilities, dependants and monthly expenses of applicant.
- (p) Annual financial statements and most recent bank statement in the case of a church, school, association, non-governmental organisation, company, close corporation or trust.
- (q) An undertaking to pay any arrear licence fees, interest or penalties in instalments.
- (r) Other documents in support of this application.
- (s) Other supporting documents and proof as may be required by the chief executive officer.

Part 5**Declaration**

I, the undersigned _____
certify that the information furnished in this application form is true and correct.

Signature of applicant

Date

Part 6**FOR OFFICIAL USE ONLY**

1. Reasons why waiver of interest and penalty will not lead to evasion of annual licence fees:

2. Would the granting of the application undermine sound risk management practices?

3. Would the granting of the application relieve financial hardship? _____

4. Are the prospects of debt recovery unlikely? _____
