



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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N\$17.60

WINDHOEK - 30 April 2026

No. 8900

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### CONTENTS

*Page*

#### GOVERNMENT NOTICE

No. 146    Amendment of Rules of High Court: High Court Act, 1990 ..... 1

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## Government Notice

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### OFFICE OF THE JUDICIARY

No. 146 2026

#### AMENDMENT OF RULES OF HIGH COURT: HIGH COURT ACT, 1990

Under section 39 of the High Court Act, 1990 (Act No. 16 of 1990), I have –

- (a) amended the rules published under Government Notice No. 4 of 17 January 2014 as set out in the Schedule; and
- (b) determined that the rules come into operation on 1 May 2026.

**PETRUS T. DAMASEB**  
**JUDGE-PRESIDENT**  
**HIGH COURT OF NAMIBIA**

Windhoek, 27 April 2026

**SCHEDULE****ANNEXURE B  
TARIFF OF COURT FEES**

- (i) All court fees are payable by means of revenue stamps which will on presentation to the registrar be defaced in terms of the Stamp Duties Act, 1993 (Act No. 15 of 1993).
- (ii) Court fees in respect of items 1-5 below will be payable by affixing revenue stamps on the face of the applicable document.
- (iii) Court fees in respect of items 6-11 below will be payable by affixing revenue stamps on a written request made to the registrar.

	<b>N\$.c</b>
1. On every original initial document whereby an action is instituted or substantive application is made .....	500.00
2. On every bill of costs to be taxed other than a bill in terms of a High Court cost order, where the taxation imposed upon the Registrar or Taxing Officer is a statutory obligation .....	2500.00
3. On every power of attorney (to be filed with the registrar) to appeal against the judgment of an inferior court, excluding appeals in criminal cases .....	5.00
4. On every notice of appeal against a judgment of the court (irrespective of whether it was presided over by one or more judges) to the Supreme Court .....	2500.00
5. For the registrar's certificate on any copy of a document, certifying such document as a true copy of the original, including a certificate certifying a summons as a duplicate original summons (each) .....	10.00
6. For each copy of an order of court or judgment made by the registrar, for each A4-size page or part thereof .....	10.00
7. For each copy of a document, notice, pleading or part of a court record made by the registrar, for each A4-size page or part thereof .....	10.00
8. On a request to inspect a court record made within 5 days after judgment was delivered .....	10.00
9. For each electronic sound or video file of any recorded session of any proceedings digitally recorded, per session, irrespective of whether the file is provided on a separate disk, copied onto any other external device provided to the registrar or transmitted via e-mail .....	500.00
10. For each copy of any document, notice, pleading, judgment or part of a transcribed court record provided by the registrar in electronic format, irrespective of whether the document, notice, pleading, judgment or part of a court record is provided on a separate disk, copied onto any other external device provided to the registrar or transmitted via e-mail .....	500.00
11. For each copy of any document, notice or pleading submitted to the registrar for purpose of scanning, for each A4-size or part thereof .....	10.00

**ANNEXURE C  
TARIFF OF FEES OF DEPUTY-SHERIFFS**

1.	Registration Fees:	NS.c
	(a) For registration of any documents for service or execution, on receipt thereof	<b>10.00</b>
	(b) With the receipt of any warrant of execution, irrespective of the nature of such warrant, a Trust Account Fee	<b>5.00</b>
2.	For service of any process:	<b>100.00</b>
	(a) For service, of summonses, petitions together with notice of motion or notice of set down, other notices, orders or any other documents, each except that –	
	(i) where any document to be served with any such process is mentioned in the process or forms as an annexure thereto, no additional fees may be charged for the service of such document, but a fee of <b>N\$10.00</b> may be charged for service of each separate document served that is not annexed to the process concerned;	
	(ii) fees for the service of a separate document may not be charged in respect of the service of process in criminal cases.	
	(b) Attempted service of summonses, petitions together with notice of motion or notice of set down, other notices, orders and any other documents.	<b>50.00</b>
	An attempted service of more than one document on the same person must be treated as an attempted service of one document only.	
	(c) The deputy sheriff shall be entitled to, in addition to the prescribed fee, charge an additional fee for time spent in obtaining security clearance or admission to any restricted area, per half an hour or any part thereof.	
	(d) Where a deputy sheriff receives an instruction to serve or execute a document or warrant within 24 hours from time of receipt, he or she will be entitled to charge a double prescribed tariff in respect of such service or execution.	<b>137.50</b>

3. Travelling allowance:

(a) For the distance actually and necessarily travelled by the deputy-sheriff or his or her assistant, both on the forward and return journey, per kilometre or fraction of a kilometre –

**7.50**

- (i) if he or she holds an appointment for not more than one region, reckoned from the office of the deputy-sheriff:
- (ii) if he or she holds an appointment for more than one region, and he or she has more than one office and service or execution is done in the region where he or she holds the office in addition to the office where he or she ordinarily resides, reckoned from the office in the region where he or she does not ordinarily resides:
- (iii) if he or she holds an appointment for more than one region, and service or execution is done in the region where he or she does not hold an office, reckoned from the first point of entry to the region where service is to be affected to the last point of exit.

**137.50**

(b) Any deputy sheriff shall be entitled to a time travelled allowance, actually and necessarily travelled between the office or the first point of entry referred to in 3(a) hereinafter after a minimum of 60km travelled from the starting point, calculated for every half an hour or part thereof travelled, excluding the time travelled for the first 60km.

(c) When two or more summonses or other process, whether at the instance of the same party or of different parties, are capable of being served on one and the same journey, the travelling allowance and time travelled allowance for performing the round of service must be fairly and equitably apportioned among the several cases, regard being had to the distance at which the parties against whom such process is directed respectively reside from the office of the deputy-sheriff but the fee for service is payable for each service made or attempted to be made.

(d) In addition to the travel allowance in 3(a) and the time travel allowance in 3(b), any deputy sheriff or his assistant, either due to the lack of possible roads or out of necessity have to travel on foot, or by means of animal transportation or any mode of transportation required to cross a body of water or land, is entitled to recover or to claim an allowance for the time actually and necessarily spent as well as the amount paid to rent such alternative mode of transportation.

4. (a) Postage in civil matters, as per postal tariff

(b) Postage in criminal matters, as per postal tariff

5. For the execution of:
- (a) any writ –
    - (i) of personal arrest, including the conveyance of the person concerned to court, to a legal practitioner's office or to a prison, per person and if the court sessions is on the same day as the arrest, attending at court, per 1/2 hour; **137.50**
    - (ii) for conveying the person concerned to court from a place of custody on a day subsequent to the day of arrest and attending at court per 1/2 hour; **137.50**
    - (iii) For attachment of property **ad fundandam jurisdictionem** or **ad confirmandam** jurisdictionem, per 1/2 hour; **137.50**
    - (iv) where an attachment in terms of subparagraph (iii) is withdrawn or suspended. **15.00**
  - (b) a Writ of Ejectment **N\$137.50** per 1/2 hour subject to minimum fee of **137.50**
- [**Note:** In addition to reasonable expenses necessarily incurred]
- (c) a Writ against immovable property:
    - (i) For execution on the registrar of deeds or other office charged with the registration of property and if the property is in occupation of some person other than the owner, also on that occupier **200.00**
    - (ii) For notice of attachment to single lessee or occupier **17.50**
      - [Identical notice where there are several lessees, occupiers or owners, for each after the first **N\$5.50**]
    - (iii) For making valuation or report for purposes of sale **N\$137.50** per 1/2 hour, with a minimum of **137.50**
    - (iv) When a deputy-sheriff has been authorised to sell the property and the property is not sold because the attachment is withdrawn, or stayed, irrespective of the amount of the writ and all the necessary notices for the withdrawal of the attachment **250.00**

(v)	For ascertaining and recording what bonds or other encumbrances are registered against the property, together with the names and address of the persons in whose favour these bonds and encumbrances are so registered, including any correspondence in connection therewith (in addition to reasonable expenses necessarily incurred)	<b>137.50</b>
(vi)	For notifying the execution creditor of such bonds or other encumbrances of the names and addresses of the persons in whose favour those bonds or other encumbrances are registered	<b>30.00</b>
(vii)	For consideration of proof that a preferent creditor or regional council or local authority council has, in writing, stated a reasonable reserve price or has agreed to a sale without reserve	<b>10.00</b>
(viii)	For drawing or in the case of being furnished with a draft by the execution creditor perusing of the notice by the deputy-sheriff to be served on any person requiring him or her to deliver forthwith all documents in his or her possession or control relating to the debtor's title to the said property	<b>30.00</b>
(ix)	For consideration of notice of sale prepared by the execution creditor in consultation with the deputy-sheriff, for verifying that notice of sale has been published in the newspapers indicated and in the gazette; and	
(x)	For verifying that notice of sale has been published in the newspapers indicated and in the gazette; and	
(xi)	for forwarding a copy of the notice of sale to every judgment creditor who has caused the immovable property to be attached and to every mortgagee thereof whose address is known, for each copy, inclusive fee for items (ix), (x) and (xi)	<b>100.00</b>
(xii)	For affixing a copy of the notice of sale to the notice board of the Magistrate's court of the district in which the property is situated or the property is situated in a district in which the court out of which the writ is issued is situated, on the notice board of such court and at or as near as may be to the place where the sale is actually to take place, an inclusive fee of	<b>30.00</b>
(xiii)	For considering the conditions of sale	<b>100.00</b>
(xiv)	on the sale of immovable property by the deputy-sheriff as auctioneer, 5 per cent of the proceeds of the sale which must be paid by the purchaser - subject	

to a minimum fee of **N\$5000.00** and a maximum fee of **N\$ 150 000.00** on any residential property and a maximum fee of **N\$300 000.00** on any other property not being zoned exclusively for residential purposes (this includes a call to pay into the deposit account of the magistrate of the district all monies received in respect of the purchase price).

- |         |   |                 |
|---------|---|-----------------|
| (xv)    | For a report of the deputy-sheriff in support of a request or application to a judge for the cancellation of a sale in execution due to failure by the purchaser to carry out his or her obligations under the conditions of sale or in support of a application to a judge for an order ejecting the purchaser or any person claiming to hold under him or her therefrom | <b>150.00</b>   |
| (xvi)   | For giving transfer to the purchaser  | <b>50.00</b>    |
| (xvii)  | For preparing a plan of distribution of the proceeds (including the necessary copies) and for forwarding a copy to the registrar  | <b>100.00</b>   |
| (xviii) | For giving notice to all parties who have lodged writs and to the execution debtor that the plan will lay for inspection, for every notice  | <b>30.00</b>    |
| (xix)   | For request to Magistrate to pay out in accordance with the plan of distribution  | <b>20.00</b>    |
| (d)     | a Writ against movable property -   |                 |
| (i)     | When a writ is paid on presentation, 7,5 percent on the amount so paid, subject to a maximum fee of   | <b>5 500.00</b> |
| (ii)    | For any abortive attempt at attachment, including search and enquiry, per 1/2 hour  | <b>137.50</b>   |
| (iii)   | When a writ is withdrawn or stayed before any property is attached  | <b>30.00</b>    |
| (iv)    | For making an attachment, including search and enquiry, per 1/2hour   | <b>137.50</b>   |
|         | Notice of attachment, if necessary, to a single person  | <b>30.00</b>    |
| (v)     | [identical notices, when there is more than one person to be given notice, for each after the first]  | <b>10.00</b>    |

(vi)	When an attachment is withdrawn by a judgment creditor or stayed before sale, 2,5 percent on the value of the property attached or the amount of the Writ, whichever is the lesser, but subject to a maximum fee of	<b>500.00</b>
(vii)	When a writ is paid by the debtor to the deputy-sheriff after attachment but before sale, 7,5 percent on the amount so paid, subject to a maximum fee of	<b>5500.00</b>
(viii)	When monies are taken in execution, 7,5 percent of the amount so taken, but subject to a maximum fee of	<b>5500.00</b>
(ix)	For drawing advertisements of sale of goods attached	<b>100.00</b>
(x)	For selling in execution, whether an auctioneer is employed or not, including distribution of proceeds, 7,5% on the proceeds of the sale	
(xi)	The deputy-sheriff himself or herself must sell movable property in execution but he or she must engage the services of an auctioneer if directed thereto in writing by the execution creditor, in which case the execution creditor bears the additional commission if any	
(xii)	Commission is not chargeable against the judgment debtor on the value of movable property attached and subsequently claimed by a person other than the execution debtor and released in consequence of that claim unless such property has been attached at the express direction of the judgment creditor, in writing in which case that judgment creditor is liable to the deputy-sheriff for the commission	
(xiii)	For insuring movable property attached when it is considered necessary and when the deputy-sheriff is directed thereto in writing by the execution creditor, in addition to the amount of premium paid an inclusive fee of	<b>100.00</b>
6.	For keeping possession of property (money excluded) -	

(a)	For an officer necessarily left in possession, reasonable inclusive fee per day not exceeding  For an additional officer, where necessary, limited to one per day, not exceeding	<b>480.00/day</b>
	<b>Note:</b> 'Possession' means the continuous and necessary presence on the premises for the period in respect of which possession is charged for a person employed and paid by the deputy sheriff for the sole purpose of retaining possession]	<b>435.00/day</b>
(b)	For removal and storage, the reasonable and necessary expenses for such removal and storage, and if an animal is to be stabled and fed and given water, the reasonable charges for such stabling, feeding and giving water;	
(c)	For tending livestock, the necessary expenses for tending such stock;	
(d)	When no officer is left in possession and no security bond is taken, but moveable property attached remains under the supervision of the deputy-sheriff per day	<b>50.00/day</b>
7.	For -	
(a)	Making an inventory, including all necessary copies and time spent in stock taking, per 1/2 hour	<b>137.50</b>
(b)	Assistance, where necessary, in taking inventory, per 1/2 hour....	<b>137.50</b>
8.	For making	
(a)	A return of service or execution, including drawing and typing original for court, limited to one person on each original process; and	
(b)	Copy thereof for party desiring service or execution	<b>38.50</b>
9.	Drawing and completing bail bond, deed of suretyship, indemnity bond interpleader summons, process in terms of Rule 110, or affidavit	<b>50.00</b>
10.	Copies of process and orders necessarily made, per page	<b>10.00</b>

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|-----|---|---------------|
| 11. | Copies of summonses, orders, subpoenas, writs, etc  | <b>10.00</b>  |
| 12. | Taking statement from accused, who is not represented and who desires witnesses to be subpoenaed at the expense of the State, as to his or her means, the names and addresses of the witnesses and what they can say in his or her defense, in order to enable the registrar to decide whether the witnesses should be subpoenaed per 1/2 hour  | <b>137.50</b> |
| 13. | Attending any session of the court, including criminal, labour and civil and excluding interpleader per 1/2 hour  | <b>137.50</b> |
| 14. | Attending any court session in an interpleader where the deputy-sheriff has the rights of an applicant, including the reasonable time spend in travelling to and from the court, measured from the place where the deputy-sheriff ordinarily conducts his or her business, per 1/2 hour<br><br><i>Provided that, in the absence of a written undertaking by any of the parties to the interpleader to pay, payment of this fee will follow the cost order made by the court</i> | <b>137.50</b> |
| 15. | Each necessary letter, excluding formal letters, accompanying process or return   | <b>20.00</b>  |
| 16. | Each necessary attendance by telephone, email or fax, irrespective whether made or received by the deputy-sheriff   | <b>15.00</b>  |
| 17. | Bank charges due and payable in respect of cash deposits or cheques drawn in respect of payment of any monies due and payable to a party in terms of the rules or the court order, the actual expense   |               |
| 18. | VAT payable on deputy-sheriff fee is allowed on all fees charged in terms of this Annexure  |               |

**ANNEXURE D  
TARIFF OF FEES FOR INSTRUCTING LEGAL PRACTITIONER**

**SECTION A**

**TARIFF OF FEES OF A LEGAL PRACTITIONER ON A PARTY AND PARTY BASIS IN MATTERS CONTEMPLATED IN RULE 124(1)**

The fees stated in the table below are, unless on good cause shown and specifically otherwise ordered by the Court, considered to be the reasonable fees for the professional legal services rendered and an all-inclusive fee which fee includes taking instructions, all consultations, drafting, perusals, attendances, telephone calls, copies and appearances, but excludes fees for service of process and court fees.

	<b>FEE N\$</b>
1. An undefended action for divorce	15 000.00
2. An unopposed rule 55 application	5 000.00
3. An application for judgment by default	
(a) without a claim for damages	8 000.00
(b) on any claim for damages	10 000.00
4. An unopposed application for summary judgment	15 000.00
5. Any unopposed application for leave to sue by way of edict or for substituted service	8 000.00
6. An unopposed application for admission to practice and to be enrolled as a legal practitioner or to be enrolled as a sworn translator	5 000.00
7. An unopposed application for the postponement or adjournment of proceedings, the removal of any matter from the roll, the confirmation, discharge or extension of a restitution order, in the event of a defended divorce or discharge or extension of a return date of a <i>rule nisi</i>	2 000.00
8. An unopposed application for sequestration or voluntary surrender of an estate, liquidation of a company or corporation or the rehabilitation of a person's estate, or any application for curatorship	20 000.00
9. An unopposed application for rescission of any judgment	8 000.00



8. A fee based on the period that should be taken by an experienced legal practitioner for the work of preparation, research, analysis of evidence, preparation for cross-examination, preparation for argument including drawing heads of argument if required, preparation for pre-trial meetings (per every 15 minutes or part thereof)

250.00	500.00	500.00	750.00	750.00	1 500.00
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#### ATTENDANCE AND PERUSAL

9. Attending the receipt of, perusing, and considering

(a) any summons, petition, affidavit, pleading instructed legal practitioner's advice and drafts, report, or important letter, notice or document (per A4 page or any part thereof)

25.00	50.00	50.00	75.00	75.00	150.00
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(b) any formal letter, record, stock-sheets in voluntary surrenders, judgments or any other material document not elsewhere specified (per A4 page or any part thereof)

25.00	50.00	50.00	75.00	75.00	150.00
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10. Attending the receipt of, perusing and considering any plan or exhibit or other material document in respect of which the basis of remuneration set out in item 9 cannot be applied (per A4 page or any part thereof)

25.00	50.00	50.00	75.00	75.00	150.00
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11. Making searches in offices of record, (per every 15 minutes or part thereof)

(a) by a legal practitioner

250.00	500.00	500.00	750.00	750.00	1 500.00
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(b) by a candidate practitioner

100.00	N/A	N/A	N/A	N/A	N/A
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12. Attending to sorting out, arranging and paginating papers for pleading, drawing of index, advice or brief on trial or appeal (per every 15 minutes or part thereof)

250.00	500.00	500.00	750.00	750.00	1 500.00
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(a) by a legal practitioner



18. Formal attendances, including to serve and deliver pleadings and documents, issue proceedings at court, to uplift return of service, deliver to deputy-sheriff, to deliver brief to instructed legal practitioner, attend to receipt of notice of intention to defend, attend on signature on power of Attorney or affidavits (a single fixed rate)	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
19. Attending on telephone calls, formal calls – formal calls entailing a consultation and advice (per every 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	750.00	750.00	1 500.00
20. Other attendances including telephone calls other than formal telephone calls, a fixed rate of	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
21. Attending receipt of a formal acknowledgement (a single fixed rate)	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
22. Attendances for inspections at offices of record (deeds or registrar's office), investigating administrative issues relating to a pending trial or application including inspection of files to ensure that they are in order, including any other administrative attendances not specifically provided for elsewhere (per every 15 minutes or part thereof)								
(a) by a legal practitioner	250.00	500.00	500.00	750.00	750.00	750.00	750.00	1 500.00
(b) by a candidate practitioner	100.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23. Travelling time or waiting time (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	750.00	750.00	1 500.00
24. Perusing and considering any pleadings (per A4 page or any part thereof)	25.00	50.00	50.00	75.00	75.00	75.00	75.00	150.00
25. Perusing necessary documents, plans, diagrams and photographs (per A4 page or any part thereof)	25.00	50.00	50.00	75.00	75.00	75.00	75.00	150.00
26. Perusing judgments, reports, typed evidence and any other records (per A4 page or any part thereof)	25.00	50.00	50.00	75.00	75.00	75.00	75.00	150.00

27. Attending on payment, receipt of payment, formal acknowledgement and any other short formal attendance (fixed fee)	25.00	25.00	25.00	25.00	25.00	25.00	25.00
28. Preparing instructed legal practitioner's brief, sorting papers, paginating and arranging (for every A4 page or part thereof)	25.00	50.00	50.00	75.00	75.00	75.00	150.00
29. Appearance in court to note judgment and other similar formal appearances - per appearance (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00
30. Any other attendance or perusal not specifically provided for -							
(a) Attendance, should be taxed on a basis of time spent per 15 minutes or part thereof	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00
(b) Perusal, should be taxed on perusal of an A4 page or any part thereof	25.00	50.00	50.00	75.00	75.00	75.00	150.00

#### DRAFTING AND DRAWING

**Note: No fee for drafting must be allowed where the notice or document is auto generated by the court's electronic system (eJustice), and only the fee under item 17 must be allowed on taxation, irrespective whether counsel elects to draft an additional Notice of Motion, writ, summons or any other similar document**

31. Drafting pleadings including all administrative work in connection therewith such as typing, editing, copying etc (every 15 minutes or part thereof)							
(a) by a legal practitioner	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00
(b) by a candidate practitioner	100.00	N/A	N/A	N/A	N/A	N/A	N/A
32. Drafting affidavits, statements, summaries, reports, arrest or attachment and any other important document not otherwise provided for (per every 15 minutes or part thereof)							

(a) by a legal practitioner	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00
(b) by a candidate practitioner	100.00	N/A	N/A	N/A	N/A	N/A	N/A
33. Drafting Power of Attorney for legal practitioner to sue or defend (fixed fee)	250.00	250.00	250.00	250.00	250.00	250.00	250.00
34. Drafting notices and subpoenas (fixed fee)	250.00	250.00	250.00	250.00	250.00	250.00	250.00
35. Letter, email, electronic message (for every A4 page or part thereof)	25.00	50.00	50.00	75.00	75.00	75.00	150.00
36. Drawing index to brief (for every A4 page or part thereof)	25.00	50.00	50.00	75.00	75.00	75.00	150.00
37. For giving a written opinion (as between legal practitioner and client) (per every 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00
<b>APPEARANCE, CONFERENCE AND INSPECTION</b>							
38. For inspection in loco, or any inspection <i>in situ</i> , or otherwise, (per 15 minutes or part thereof)							
(a) by a legal practitioner	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00
(b) by a candidate practitioner	100.00	N/A	N/A	N/A	N/A	N/A	N/A
39. Attendance by legal practitioner when an instructed counsel is employed in court or before a judge or before a commissioner or referee or at an inspection directed by the Court -							
(a) To note judgment only -							
(i) by a legal practitioner (per every 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00
(ii) by a candidate practitioner (per every 15 minutes or part thereof)	100.00	N/A	N/A	N/A	N/A	N/A	N/A
(i) by a legal practitioner (per every 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	750.00	1 500.00

(ii) by a candidate practitioner (per every 15 minutes or part thereof)	100.00	N/A	N/A	N/A	N/A	N/A	N/A
40. Appearance by legal practitioner without an instructed legal practitioner before a judge on request by the judge, or before a commissioner or referee, (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	1 500.00	1 500.00
41. Attendance by candidate practitioner to assist in contested proceedings, irrespective whether instructed legal practitioner is employed or not	100.00	N/A	N/A	N/A	N/A	N/A	N/A
42. Any conference or consultation with instructed legal practitioner with or without witnesses and on pleadings including exceptions and particulars to pleadings, applications, petitions, affidavits, testimony and on any other matter which the taxing officer may consider necessary, (per every 15 minutes or part thereof)							
(a) by a legal practitioner	250.00	500.00	500.00	750.00	750.00	1 500.00	1 500.00
(b) by a candidate practitioner	100.00	N/A	N/A	N/A	N/A	N/A	N/A
43. Any conference or consultation with client, witness or opposite party, and any other conference or consultation which the taxing officer may consider necessary, (every 15 minutes or part thereof)							
(a) by a legal practitioner	250.00	500.00	500.00	750.00	750.00	1 500.00	1 500.00
(b) by a candidate practitioner	100.00	N/A	N/A	N/A	N/A	N/A	N/A

[**Note:** The above rates of remuneration are not applicable in respect of the time spent in travelling or waiting, but the taxing officer must, in respect of time necessarily so spent, allow such additional remuneration not exceeding N\$6 000-00 per diem as he or she in his or her discretion may deem fair and reasonable, and must also allow a reasonable amount to cover the cost of necessary conveyance.]

#### RESEARCH AND PREPARATION

44. A fee based on the period that should be taken by an experienced legal practitioner for the work of preparation, research, analysis of evidence, preparation for cross-examination, preparation for argument including drawing heads of argument if required, preparation for pre-trial meetings (per every 15 minutes or part thereof)

(a) by a legal practitioner	250.00	500.00	500.00	750.00	750.00	1 500.00
(b) by a candidate practitioner	100.00	N/A	N/A	N/A	N/A	N/A

#### MISCELLANEOUS

##### Notes:

**(i) The charges allowed for drafting and drawing include making the first fair copy**

- (ii) No charges are allowed for copies of a document filed on the electronic court file
- (iii) No charges are allowed for printing or copying of any document filed on the electronic court file, irrespective whether it is done for convenience of the court or not

45. Briefing and copying: for making printed copies for the court, counsel or legal practitioner, or for service or for any other necessary purpose, the charge is per page, provided that the first fair copy is included in the drafting fee. (per A4 page)

46. For making printed copies of the record in a civil appeal from a magistrate's court. (per A4 page)

47. General: Inclusive fee for consultation and discussions with client or instructed counsel not otherwise provided for (per 15 minutes or part thereof)

#### BILL OF COSTS AND TAXATION

**In connection with a bill of costs for service rendered by a legal practitioner, a legal practitioner is entitled to charge:**

48. For drawing the bill of costs, making the necessary copies and attending settlement, 5% on the fees allowed upon taxation or agreed upon after settlement.

49. In addition thereto, if recourse is had to taxation for arranging and attending taxation and obtaining consents to taxation, 2,5% on the fees allowed upon taxation, excluding the fees allowed for drawing of the bill
50. VAT: All items taxed must be taxed on the amount exclusive of VAT, but the amount of VAT must be added to the total amount taxed. The provision on VAT is applicable to both instructing legal practitioner's and instructed legal practitioner's fees allowed on taxation by the taxing officer

**ANNEXURE E**  
**TARIFF OF FEES FOR INSTRUCTED LEGAL PRACTITIONER**

**SECTION A: GENERAL PROVISIONS**

1. Fees allowed on taxation are within the discretion of the taxing officer, subject to Part 14 of the rules.
2. The fees reflected in Section B are reflected as minimum and maximum fees allowed, as per the years of seniority reflected in the respective columns in section B, due regard being had to the time necessarily taken, the complexity of the matter, the nature of the subject-matter in dispute, the amount in dispute, the seniority of the legal practitioner employed, the fees ordinarily allowed for like services at the time of the promulgation of this rule, and any other factors which the taxing officer considers relevant, provided that if any fee is charged at a lesser amount, the taxing officer is entitled to tax it at such lesser amount.
3. When the taxing officer is required to tax time, he or she must be guided by the time reasonably spent for the performance of the task.
4. The items set out in Section B allow for the taxation of all time spent on consultations, perusal and research reasonably undertaken by an instructed legal practitioner in performance of any of the tasks set out in Section B, except in respect of items 8 and 9 (the latter being all inclusive items).
5. Where more than one instructed legal practitioner is allowed, the fees on taxation for each of the additional instructed legal practitioners so involved may not exceed one half of the fees allowed in respect of the most senior of the instructed legal practitioners.
6. Instructed legal practitioners are allowed to charge value added tax in addition to the fee allowed on taxation.

	0 – 5 Years		6 – 15 Years		16 Years and up	
	MINIMUM FEE	MAXIMUM FEE	MINIMUM FEE	MAXIMUM FEE	MINIMUM FEE	MAXIMUM FEE
1. Oral or written advice and memoranda in contemplation or in the course of litigation (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	1500.00
2. Drawing pleadings and stated cases including the settling of particulars of claim or third party notice (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	1500.00
3. Advice on evidence (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	1500.00
4. On preparation for trial or application or any other opposed matter (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	1500.00
5. Drafting or settling of heads of argument (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	1500.00
6. Judicial Case Management						
(a) attendance at any parties' judicial case management or pre-trial conference and drafting or settlement of any minute (per 15 minutes or part thereof)	250.00	500.00	500.00	750.00	750.00	1500.00
(b) appearance at any judicial case management or pre-trial hearing (fixed fee)	250.00	500.00	500.00	750.00	750.00	1500.00
7. Appearance in court						
(a) opposed applications (per day or any part thereof)	10 000.00	20 000.00	20 000.00	30 000.00	30 000.00	60 000.00

(b) exceptions (per day or any part thereof)	10 000.00	20 000.00	20 000.00	20 000.00	30 000.00	30 000.00	60 000.00
(c) stated cases (per day or any part thereof)	10 000.00	20 000.00	20 000.00	20 000.00	30 000.00	30 000.00	60 000.00
(d) trials (per day or any part thereof)	10 000.00	20 000.00	20 000.00	20 000.00	30 000.00	30 000.00	60 000.00
(e) appeals from magistrates' courts, where allowed by order of the court (per day or any part thereof)	10 000.00	20 000.00	20 000.00	20 000.00	30 000.00	30 000.00	60 000.00
(f) attending to court to note a reserved judgment, including argument as to the terms of the order (whether as to costs or otherwise) (per 15 minutes or part thereof)	250.00	500.00	500.00	500.00	750.00	750.00	1 500.00
8. Application for leave to appeal, an all-inclusive fee of all tasks ordinarily performed in relation thereto	5 000.00	10 000.00	10 000.00	10 000.00	15 000.00	15 000.00	30 000.00
9. A formal unopposed postponement, an all-inclusive fee of all tasks ordinarily performed in relation thereto, inclusive of attending court	2 500.00	5 000.00	5 000.00	5 000.00	7 500.00	7 500.00	15 000.00
10. Fee <i>in lieu</i> of a first day's hearing when the case has become settled or withdrawn or postponed at the instance of any party							
(a) not more than two days before the date of hearing						Fee otherwise allowable on taxation for a day's hearing	
(b) not less than three days and not more than five days before the date of hearing						Half of the fee otherwise allowable on taxation for a day's hearing	