



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$1.60

WINDHOEK - 15 May 2026

No. 8920

CONTENTS

Page

GOVERNMENT NOTICE

No. 160	Imposition of levies on Gasoil Diesel 10ppm, 50ppm and Unleaded Petrol 95: Petroleum Products and Energy Act, 1990	1
---------	--------------------------------------------------------------------------------------------------------------------------	---

Government Notice

MINISTRY OF INDUSTRIES, MINES AND ENERGY

No. 160

2026

IMPOSITION OF LEVIES ON GASOIL DIESEL 10PPM, 50PPM AND UNLEADED PETROL 95: PETROLEUM PRODUCTS AND ENERGY ACT, 1990

In terms of section 19(1) of the Petroleum Products and Energy Act, 1990 (Act No. 13 of 1990), and after consulting with the National Energy Council, I –

- (a) impose levies on Gasoil Diesel 10ppm, 50ppm, and Unleaded Petrol 95; and
- (b) repeal Government Notice No. 23 of 6 March 2024,

with effect from 1 April 2026.

MODESTUS AMUTSE
MINISTER OF INDUSTRIES, MINES AND ENERGY

Windhoek, 27 April 2026

SCHEDULE

Definitions

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 this notice; and

“the Act” means the Petroleum Products and Energy Act, 1990 (Act No. 13 of 1990).

Amount of levy

2. The amount in Namibia Dollar (N\$) 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 50 ppm</i>
<u>National Energy Fund levy</u>		
- Petroleum Equalisation Levy	1.22975	0.96975
- Strategic Oil Storage Levy	0.60	0.60
TOTAL NATIONAL ENERGY FUND LEVY	1.82975	1.56975

Person liable for levy payment

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

Energy source on which levy is payable

4. The energy source in respect of which levies on petroleum products are payable is Gasoil Diesel 10ppm, 50ppm and Unleaded Petrol 95.

Person responsible for levy collection

5. The person or institution that is ultimately 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 fuel are payable any time to licensed fuel retailers by a consumer who may purchase fuel in Namibia whether such transaction is conducted in cash payment or credit card transaction.

(2) Levies collected on fuel by licensed fuel retailers are payable to licensed fuel wholesalers when a transaction for the purchase and selling of fuel takes place whether such transactions are conducted in cash payment or bank transfer payment.

(3) Levies collected on fuel by licensed fuel wholesalers are payable to the National Energy Fund on a monthly basis based on the consolidated fuel volumes that the licensed fuel wholesalers have imported into Namibia and sold to licensed fuel retailers, mining companies, farmers or any other client within Namibia.
