



Republic of Namibia
Annotated Statutes

REGULATIONS

REGULATIONS MADE IN TERMS OF

Communications Act 8 of 2009
section 56(2) read with section 129(1)(e)

Regulations prescribing Universal Service Levy

General Notice 559 of 2024

(GG 8455)

came into force on date of publication: 27 September 2024

These regulations were made by the
Communications Regulatory Authority of Namibia.

ARRANGEMENT OF REGULATIONS

1. Definitions
2. Submission of documents to the Authority
3. Imposition of Universal service levy
4. Rate on which levy is payable
5. Payment of Universal service levy
6. Furnishing of information by licensees
7. Manner of Payment of levy
8. Penalties
9. Amendment of regulations
10. Transitional provision and commencement

ANNEXURE A

ANNEXURE B

[There is an additional “ANNEXURE A” containing comments made in response to the notice of intention to make these regulations, along with replies from the Communications Regulatory Authority of Namibia. This appears to be background material rather than part of the regulations, so the comments and replies have not been reproduced here.]

REGULATIONS
Communications Act 8 of 2009
Regulations prescribing Universal Service Levy

[The capitalisation of the headings is reproduced as it appears in the *Government Gazette*.]

Definitions

1. In these Regulations, any word or expression to which a meaning is assigned in the Act, has the same meaning and unless the context indicates otherwise -

“licensee” means the holder of a telecommunications licence or deemed to hold such licence as contemplated in terms of section 45 of the Act;

[Some words appear to have been omitted in the definition of “licensee”.]

“the Act” means the Communications Act, 2009 (Act No. 8 of 2009); and

“turnover” means the revenue generated by a licensee during its financial year, from the provision services or business that is generated from the scope of work which is regulated under this Act for purposes of these regulations and excluding tax.

[The word “of” appears to have been omitted after the word “provision”.]

“universal service levy” means the levy contemplated in section 56 of the Act as imposed under these Regulations;

[The word “and” at the end of the definition of “the Act” is superfluous. The full stop at the end of the definition of “turnover” and the full stop at the end of the definition of “universal service levy” should be a full stop.]

Submission of documents to the Authority

2. Whenever documents are required to be delivered to the Authority, such documents must be delivered physically or electronically -

- (a) by hand-delivering them to any employee of the Authority at its principal place of business, being CRAN @ Freedom Plaza, Courtside Building, 3rd Floor and 4th Floor, c/o Fidel Castro and Rev. Micheal Scott Streets, Windhoek;
- (b) by post mailed to Private Bag 13309, Windhoek;
- (c) by electronic mail sent to economics@cran.na; or
- (d) in any other manner or to any other address specified in writing by the Authority from time to time.

Imposition of Universal service levy

3. The universal service levy is payable by every licensee.

Rate on which levy is payable

4. The rate of the levy is amounted to an amount not exceeding 0.5 percent of the annual turnover of the licensee concerned.

REGULATIONS
Communications Act 8 of 2009
Regulations prescribing Universal Service Levy

Payment of Universal service levy

5. (1) If the levy referred to in regulation (3) payable by the licensee is less than N\$500, such licensee must pay the amount of N\$500.

- (2) The universal service levy set out in Annexure A is indicated in Namibian dollars.
- (3) The universal service levy is paid based on a turnover as reflected in -
 - (a) the audited annual financial statements of a licensee where a licensee is required by law to have financial statements audited or where a licensee annually have its financial statements audited voluntary; or

**[The verb “have” in the second clause should be “has” to accord with the subject “a licensee”.
The word “voluntary” should be “voluntarily” to fit the sentence structure.]**

- (b) the annual financial statements signed and sworn by the licensee’s accounting officer in the event where a licensee is not required by law to audit financial statements and does not voluntarily have such financial statements audited, subject thereto that in the event where a licensee’s turnover is not accounted for separately and such licensee provides other products or services or conducts other business not regulated by or under the Act, the licensee must attach to the audited annual financial statements or annual financial statements a separate statement which must -

[The word “voluntary” should be “voluntarily” to fit the sentence structure.]

- (i) indicate the licensee’s turnover;
- (ii) indicate the methodology used to extract and determine such turnover;
- (iii) contain such other information as the Authority may determine; and
- (iv) be signed and sworn to by the licensee’s auditor or accounting officer, to be a true and correct reflection of the licensee’s turnover to the best of the knowledge of such auditor or accountant.

(4) On receipt of a licensee’s audited annual financial statements or signed and sworn annual financial statements referred to in regulation 6, the Authority must issue the licensee with an invoice stating the amount of the universal service levy payable by such licensee.

(5) A licensee must, subject to subregulation (6) pay the universal service levy within 30 days after receipt of the invoice.

**[There should be a comma after the phrase
“subject to subregulation (6)” to offset that phrase properly.]**

(6) A licensee wishing to pay the universal service levy in instalments must submit a written application to the Authority at least three months prior to the due date of payment of the regulatory levy.

(7) The Authority may, upon written application and on good cause shown by a licensee, authorise a licensee to pay the universal service levy in equal monthly instalments of not more than six months.

REGULATIONS
Communications Act 8 of 2009
Regulations prescribing Universal Service Levy

(8) If a licensee is required to pay the levy and fails to pay such levy, the Authority may make a reasonable estimate of amount of levy payable based on the information provided in regulation (5) and impose a penalty as referred to in regulation 8.

Furnishing of information by licensees

6. (1) A licensee who is required to pay the levy must, subject to subsection (2), not later than six months after such licensee's financial year end, submit to the Authority -

- (a) its audited annual financial statements; or
- (b) signed and sworn annual financial statements.

(2) If the licensee is unable to submit the annual financial statements referred to in subsection (1), the licensee may, at least three months before the due date for such submission, apply to the Authority in writing for an extension and the Authority may grant such extension on good cause shown.

Manner of Payment of levy

7. Unless the Authority determines otherwise, a licensee who is required to pay the levy in terms of regulation (3) must pay the levy into the Universal Service Fund by -

- (a) electronic transfer; or
- (b) direct deposit.

Penalties

8. The Penalty Regulations, published in Government Gazette No. 7197 of 29 April 2020, Government Notice No. 159 of 2020, apply to any contravention of or failure to comply with these Regulations.

Amendment of regulations

9. The regulations set out in Annexure B are amended as set out in the column 3 thereof.

[The word "the" before the phrase "column 3" is superfluous.]

Transitional provision and commencement

10. (1) In the event where these Regulations commence subsequent to the start of a licensee's financial year, the universal service levy payable by such licensee is only payable on turnover derived by a licensee as from the commencement of these Regulations.

[The phrase "In the event where..." should be "In the event that...".]

(2) These Regulations will become effective on the date of publication in the *Gazette*.

REGULATIONS
Communications Act 8 of 2009
Regulations prescribing Universal Service Levy

ANNEXURE A
(Regulation 5)

Column 1	Column 2
Licence Types	Universal Services Fund Levy
Telecommunications – Individual Comprehensive (ECNS and ECS)	Levy = (MAX500,(MIN(0.5%*Turnover)))
Telecommunications – Class ECNS	Levy = (MAX500,(MIN(0.5%*Turnover)))
Telecommunications – Class ECS	Levy = (MAX500,(MIN(0.5%*Turnover)))
Telecommunications – Class Comprehensive (ECNS and ECS)	Levy = (MAX500,(MIN(0.5%*Turnover)))
Telecommunications – Network Facilities	Levy = (MAX500,(MIN(0.5%*Turnover)))
Telecommunications – Non-profit (ECNS and ECS)	Levy = N\$500.00

ANNEXURE B
(Regulation 9)

Column 1 Government Gazette and Government Notice	Column 2 Title of Regulations	Column 3 Extent of Amendment/Repeal
Government Gazette No. 6589, General Notice No. 178 of 2018	Regulations Prescribing the Provision of Universal Service by Telecommunications Service Licensees	The amendment of regulation 8 by the insertion of the following subregulations [subregulation] after regulation 8(3): “(3A) The Universal Service Fund may additionally receive money from any donations or grants made or any other money accruing for the benefit of the Universal Service Fund from any other source.”.

[As noted above, there is an additional “ANNEXURE A” in the *Government Gazette* containing comments made in response to the notice of intention to make these regulations along with replies from the Communications Regulatory Authority of Namibia. This appears to be background material rather than part of the regulations, so the comments and replies have not been reproduced here.]