



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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WINDHOEK - 23 December 1995

No. 1224

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Government Notice

OFFICE OF THE PRIME MINISTER

No. 239

1995

PROMULGATION OF ACT OF PARLIAMENT

The following Act which has been passed by the Parliament and signed by the President in terms of the Namibian Constitution is hereby published in terms of Article 56 of that Constitution.

No. 21 of 1995: Diamond Taxation Proclamation Repeal Act, 1995.

Act No. 21, 1995

**DIAMOND TAXATION PROCLAMATION
REPEAL ACT, 1995**

EXPLANATORY NOTE:

_____ Words underlined with solid line indicate insertions in existing enactments.

[] Words in bold type in square brackets indicate omissions from existing enactments.

ACT

To repeal the Diamond Taxation Proclamation, 1941; to amend the Diamond Industry Protection Proclamation, 1939, so as to delete references to the Diamond Taxation Proclamation, 1941; and to provide for matters incidental thereto.

(Signed by the President on 14 December 1995)

BE IT ENACTED by the Parliament of the Republic of Namibia, as follows:-

Repeal of Proclamation 16 of 1941, Ordinance 5 of 1951 and Ordinance 22 of 1963

1. The Diamond Taxation Proclamation, 1941, the Diamond Taxation Amendment Ordinance, 1951, and the Diamond Taxation Amendment Ordinance, 1963, are hereby repealed.

Amendment of section 1 of Proclamation 17 of 1939, as amended by section 2 of Proclamation 17 of 1941, section 1 of Ordinance 30 of 1955, section 1 of Act 24 of 1982 and section 1 of Proclamation A.G. 7 of 1990

2. Section 1 of the Diamond Industry Protection Proclamation, 1939, is hereby amended by the substitution for the definition of "Tax" of the following definition:

" 'Tax' means moneys due to the **[Administration of the Territory under the Diamond Taxation Proclamation (1941), or any law repealed thereby, or] State Revenue Fund** under any **[other]** law or agreement relating to export, realization or disposal of diamonds;"

**DIAMOND TAXATION PROCLAMATION
REPEAL ACT, 1995**

Amendment of section 4 of Proclamation 17 of 1939, as amended by section 3 of Act 24 of 1982

3. Section 4 of the Diamond Industry Protection Proclamation, 1939, is hereby amended by the deletion of paragraph (k).

Short title

4. This Act shall be called The Diamond Taxation Proclamation Repeal Act, 1995, and shall be deemed to have come into operation on 1 January 1994.
