



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

R0,30

WINDHOEK — 29 July 1991

No. 243

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MINISTRY OF FINANCE

No. 87

1991

AMENDMENT OF SCHEDULE I TO THE SALES TAX PROCLAMATION, 1978 (PROCLAMATION AG. 40 OF 1978)

Under section 49(b) of the Sales Tax Proclamation, 1978 (Proclamation AG. 40 of 1978), I hereby amend, with effect from 1 August 1991, Schedule I to the said Proclamation by the insertion in paragraph 1 after subparagraph (d)ter of the following subparagraph:

“(d) *quat* Professional or other services (other than any of the services referred to in subparagraphs (d)*bis* and (d)*ter*) rendered by any person for such person’s own account in the ordinary course of

such person's trade, business or occupation, including, without limiting the generality of this subparagraph, such services rendered by any bookkeeper, financial adviser, insurance broker, share broker, or executor, administrator, agent or trustee or provisional trustee of a deceased or insolvent estate, as the case may be, or liquidator or provisional liquidator or judicial manager or provisional judicial manager of a company, as the case may be, travel agent or auctioneer."

O. HERRIGEL
MINISTER OF FINANCE

Windhoek,
24 July 1991

MINISTRY OF FINANCE

No. 88

1991

**DETERMINATION OF DATE UNDER SECTION 12(1)(b)
OF THE SALES TAX PROCLAMATION, 1978
(PROCLAMATION AG. 40 OF 1978)**

Under section 12(1)(b) of the Sales Tax Proclamation, 1978 (Proclamation AG. 40 of 1978), I hereby determine 31 July 1991 as the date from which a professional enterprise as contemplated in that section shall be required to register as such enterprise for the purposes of that Proclamation.

O. HERRIGEL
MINISTER OF FINANCE

Windhoek,
24 July 1991