



# GOVERNMENT GAZETTE

OF THE

# REPUBLIC OF NAMIBIA

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N\$0.80

WINDHOEK - 21 December 1995

No. 1221

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## Government Notice

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### OFFICE OF THE PRIME MINISTER

No. 237

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. 19 of 1995: Additional Sales Duties Amendment Act, 1995.

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**ADDITIONAL SALES DUTIES AMENDMENT  
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 amend the Additional Sales Duties Act, 1993, so as to increase the rate, and change the method, of calculation of interest on overdue amounts payable in respect of duty, penalties or interest, including any such amounts outstanding at the commencement of this Act; to allow for credits to be deducted from future payments; to amend the rate of duty payable on trailers and vehicles not mechanically propelled; and to provide for incidental matters.**

*(Signed by the President on 14 December 1995)*

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

**Amendment of section 6 of Act 11 of 1993**

1. Section 6 of the Additional Sales Duties Act, 1993 (hereafter referred to as the principal Act), is amended by the deletion of paragraph (h).

**Amendment of section 24 of Act 11 of 1993**

2. Section 24 of the principal Act is amended by -

(a) the substitution for subsection (4) of the following subsection:

"(4) Interest at the rate of 20 per cent per annum, calculated daily and compounded monthly, shall -

(a) be paid by such person on any such shortpaid amount in respect of the period reckoned from the day after the date by which the duty should have been paid in full to the date of payment of such shortpaid amount;

(b) in addition to any penalty payable in terms of the provisions of section 25, be paid by the person referred to in

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that section on any amount in respect of which he or she failed to make the payment referred to in that section reckoned from the day after the date by which such amount should have been paid in full to the date of payment of such amount"; and

(b) by the addition of the following subsection:

"(5) Any amount which, on the date of commencement of the Additional Sales Duties Amendment Act, 1995, is owing by any person in respect of duty, penalties or interest levied or accrued in terms of this Act before such date, shall with effect from that date bear interest at the rate of 20 per cent per annum, calculated daily and compounded monthly, and to be reckoned from such date of commencement."

**Substitution of section 33 of Act 11 of 1993**

3. The following section is substituted for section 33 of the principal Act -

**"Refunds**

**33. (1)** Where it is proved to the satisfaction of the Permanent Secretary that any amount of -

- (a) duty, penalty or interest paid by any person was in excess of the amount of duty, penalty or interest which should properly have been charged under this Act;
- (b) duty has been paid by an importer in respect of importation of goods which are thereafter exported from Namibia by him or her,

the Permanent Secretary may authorize -

- (i) a refund to the person who paid such amount, or where such person has ceased to carry on any enterprise, to the person by whom such amount was borne; or
- (ii) instead of such a refund, that a credit be granted for such amount of the person by whom such amount was paid or borne for deduction from any future liability of that person for any duty, penalty or interest in terms of this Act.

(2) Where the Permanent Secretary refuses to authorize a refund or credit under subsection (1) he or she shall give the person concerned written notice of such refusal.

(3) The Permanent Secretary shall not authorize any

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refund or credit under subsection 91) unless -

- (a) a claim for any refund or the granting of any credit under that subsection is made within three years after the date upon which payment of the amount claimed to be refundable was made: Provided that if the Permanent Secretary is satisfied that such payment was made in accordance with the practice generally prevailing at the said date, no refund or credit may be authorized unless the claim for any refund or credit is made within six months after such date;
- (b) the amount refundable is N\$5 or more.

**Amendment of the Schedule to Act 11 of 1993**

4. The Schedule to the principal Act is hereby amended by the substitution for tariff 87.16 of the following tariff:

"87.16 Trailers and semi-trailers;  
other vehicles, not mechanically  
propelled; parts thereof [10%] 5%.

**Short title**

5. This Act shall be called the Additional Sales Duties Amendment Act, 1995.

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