

Namibia

Municipal Dog Tax Ordinance, 1967

Ordinance 13 of 1967

Legislation as at 31 August 1992

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Municipal Dog Tax Ordinance, 1967 (Ordinance 13 of 1967)

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Republic of Namibia
Annotated Statutes

Municipal Dog Tax Ordinance, 1967 Ordinance 13 of 1967

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Commenced on 1 January 1969

**[This is the version of this document from 31 August 1992
and includes any amendments published up to 2 April 2026.]**

**[Amended by Municipal Dog Tax Amendment Ordinance,
1967 (Ordinance 41 of 1967) on 28 November 1967]**

[Amended by Municipal Dog Tax Amendment Ordinance, 1973 (Ordinance 12 of 1973) on 3 July 1973]

[Amended by Municipal Dog Tax Amendment Ordinance, 1978 (Ordinance 8 of 1978) on 1 January 1981]

**[Amended by Second Municipal Dog Tax Amendment
Ordinance, 1980 (Ordinance 15 of 1980) on 1 January 1981]**

**[Amended by Municipal Dog Tax Amendment Proclamation,
1983 (Proclamation AG19 of 1983) on 18 November 1983]**

**[Amended by Application of the Municipal Dog Tax Ordinance, 1967,
to peri-urban areas (Proclamation AG8 of 1986) on 1 January 1986]**

[Amended by Dog Tax Ordinance, 1927, Repeal Act, 1987 (Act 14 of 1987) on 10 August 1987]

[Amended by Municipal Dog Tax Amendment Act, 1987 (Act 30 of 1987) on 17 December 1987]

[Amended by Local Authorities Act, 1992 (Act 23 of 1992) on 31 August 1992]

ORDINANCE

To provide for the control and taxation of the keeping of dogs within municipal areas and to amend the Dog Tax Ordinance, 1927 and the Municipal Ordinance, 1963.

(Afrikaans text signed by the Administrator)

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa, with the consent of the State President in so far as such consent is necessary previously obtained and communicated to the Legislative Assembly by message from the Administrator in accordance with the provisions of section 26 of the South West Africa Constitution Act, 1925 as amended by section 16 of the South West Africa Affairs Amendment Act, 1949, of the Parliament of the Republic of South Africa as follows:-

1. Definitions

In this Ordinance unless the context otherwise indicates -

“**approved township**” means an approved township as defined in the Townships and Division of Land Ordinance 1963 (Ordinance 11 of 1963);

“**authorised officer**” means any person appointed as such by any council or any member of the South African Police;

“**certificate of exemption**” means a certificate of exemption referred to in section 6;

“**council**” means the council of any municipality;

“**dog**” means any dog over the age of six months;

“**Executive Committee**” means the Administrator-in-Executive Committee as referred to in section 6 of the South West Africa Constitution Act, 1968 (Act [39 of 1968](#));

[The definition of “Executive Committee” is inserted by Ord. 12 of 1973. The South-West Africa Constitution Act [39 of 1968](#) was repealed by Article 147 of the Namibian Constitution.]

“**keep**” includes having in possession, in charge, under control or in custody, or harbouring and “keeping” and “kept” have corresponding meanings;

“**licence**” means a licence referred to in section 5;

“**metal badge**” means a metal badge referred to in section 5;

“**municipal area**” means the area of a municipality in respect of which a council exercises jurisdiction;

“**municipality**” means a municipality as defined in the Municipal Ordinance, 1963 (Ordinance 13 of 1963);

[The Municipal Ordinance 13 of 1963 has been replaced by the Local Authorities Act [23 of 1992](#).]

“**regulation**” means any regulation made or in force under this Ordinance;

“**tax**” means a “tax” imposed in terms of section 2;

“**this Ordinance**” shall include the regulations made under this Ordinance;

“**year**” means the period from the first day of January to the thirty-first day of December in the same year and “annual” or “annually” shall have a corresponding meaning.

[definition of “year” substituted by Ord. 41 of 1967]

2. Imposition of tax

Every council shall impose a tax as hereinafter provided on the keeping of any dog within its municipal area and shall collect such tax as prescribed by regulation.

[section 2 substituted by Ord. 41 of 1967]

3. Amount of tax

- (1) The amount of the tax shall, subject to the provisions of this section, be determined by the council imposing the tax.
- (2) The amount of the tax may differ according to -
 - (a) the breed of the dog;
 - (b) the sex of the dog: Provided that the amount of the tax in respect of any such sex may further differ depending on whether the dog has been spayed or not;
 - (c) any other characteristic of the dog prescribed by the Executive Committee by regulation;
 - (d) any other criterion prescribed by the Executive Committee by regulation.

- (3) The amount of the tax so determined in respect of any category of dogs, shall not exceed the maximum amount prescribed by the Executive Committee by regulation in respect of such category of dogs.
- (4) After the amount of the tax has been determined, the council which has determined it shall cause a notice stating the amount of the tax and stating further that objections thereto must be lodged with the town clerk within a period stated therein which shall not be shorter than fourteen days calculated from the date of publication of such notice, to be published in an English and in an Afrikaans newspaper circulating within the municipal area of such council and to be posted at the municipal office.
- (5)
 - (a) If at expiration of the period referred to in subsection (4) no objections have been received by the town clerk, the amount of the tax may forthwith be published in accordance with the provisions of subsection (6).
 - (b) If objections have been received by the town clerk within the period referred to in subsection (4) such objections shall be submitted to the council which imposed the tax and such council shall reconsider the amount of the tax with due regard to such objections and after it has been so reconsidered the amount of the tax may be published in accordance with the provisions of subsection (6).
- (6) The amount of the tax determined by a council in accordance with the provisions of this section, shall be published by notice in the Official Gazette and shall be in force from the date on which it is so published, unless the notice by which it is so published determines that it shall come into force on a later date stated therein.

[section 3 substituted by Ord. 8 of 1978 and Ord. 15 of 1980]

4. Liability of tax

- (1) The tax shall be paid annually by every person keeping a dog: Provided that -
 - (a) any person commencing to keep a dog in respect of which the tax has been paid by some other person, shall during the currency of the licence and metal badge concerned and on payment of a fee of twenty cents, be entitled to have such licence and metal badge transferred to him by endorsement made on such licence by the council which issued such licence; and
 - (b) a person ceasing to keep a dog in respect of which the tax has been paid, shall be entitled on payment of a fee of twenty cents to have the licence and metal badge in respect of such dog transferred by endorsement by the council which issued such licence to any other dog kept by such person and in respect of which it is shown to the satisfaction of such council that no liability for tax has arisen before the date on which such person ceased to keep the first-mentioned dog; and
 - (c) any person who, on behalf of another person, temporarily keeps a dog in respect of which the tax has been paid, shall not during the currency of the licence and metal badge concerned be required again to pay the tax in respect of such dog.
- (2) The tax shall be due and payable on or before the 1st day of January or within seven days after commencing to keep a dog, and shall expire on the 31st day of December next succeeding: Provided that if liability for the tax arises after the 30th day of June in any year the tax for that year shall be reduced by one-half: Provided further that in the case of failure to pay any such tax within two months after it has become due and payable, a late fee of ten per cent of such tax per month or part of a month during which the default continues, calculated from the date upon which the tax became due and payable, shall be due and payable in addition to such tax.

[subsection (2) amended by Ord. 41 of 1967 and Ord. 8 of 1978]

- (3) Any person keeping a dog in respect of which the tax has not been paid shall be guilty of an offence.

5. Collection of tax

- (1) The tax shall be collected by the council by means of a licence as prescribed by regulation.
- (2) Together with such licence the council shall issue free of charge a metal badge as prescribed by regulation.

6. Exemptions

- (1) No tax shall be payable in respect of any dog -
 - (a) used by a blind person as a guide;
 - (b) owned by the South West African Police, the South African Defence Force or the Prison Service;
 - (c) brought into the Territory for purposes of an exhibition: Provided that such dog shall not remain within the Territory for a period exceeding thirty days;
 - (d) which is the property or under the control of any society for the prevention of cruelty to animals.

[subsection (1) amended by AG 19 of 1983 and Act 30 of 1987]

- (2) Where any dog is exempted from tax the Council shall issue free of charge a certificate of exemption together with a metal badge as prescribed by regulation.

[subsection (2) amended by AG 19 of 1983 and Act 30 of 1987]

7. When tax has been paid

Any person who keeps a dog in respect of which the tax has been paid, shall not during the currency of the licence and metal badge concerned be required again to pay any tax in respect of such dog in terms of this Ordinance of any other law.

8. Powers of owners or occupiers of land

- (1) Any owner or occupier of land within the municipal area of any council and any employee, agent, servant, wife, husband or child over the age of eighteen years of such owner or occupier, who finds a person with a dog on such land or on any road passing over such land may -
 - (a) request such person to produce to an authorised officer for inspection within a period of three days the licence in respect of such dog;
 - (b) demand the name and address of such person and of the person keeping such dog;
 - (c) question any person who in his opinion may be able to furnish any information desired by him;
 - (d) report the fact to the council concerned, and furnish any particulars he shall have obtained.
- (2) Any person who refuses or fails to answer to the best of his ability any question put to him by, or to comply to the best of his ability with any requirement made by, or wilfully makes any false statement to, an owner or occupier of such land, or any employee, agent, servant, wife, husband or child over the age of eighteen years of such owner or occupier, in the exercise of his powers under this section, shall be guilty of an offence.

9. Powers and duties of authorised officers

- (1) An authorised officer may for any purpose connected with the carrying out of the provisions of this ordinance -
 - (a) request any person found with a dog to produce for inspection within a period of three days the licence in respect of such dog and the dog in respect of which such licence was issued;
 - (b) demand the name and address of any person found with a dog;
 - (c) request any owner or occupier of land or premises to furnish the number of dogs on such land or premises;
 - (d) at all reasonable times without previous notice enter upon any land or premises;
 - (e) question any person who in his opinion may be able to furnish any information desired by him.
- (2) Any owner or occupier of premises or land and any employee, agent, servant, wife, husband or child over the age of eighteen years of such owner or occupier shall upon request furnish to an authorised officer such facilities as are required by him for entering such premises or on such land or for the exercise of his powers or the execution of his duties on such premises or land.
- (3) Any authorised officer may at all times take with him an interpreter or assistant who shall, while acting under the direction of such officer, be deemed to be an authorised officer.
- (4) If it appears to an authorised officer that the tax in respect of a dog is due and payable to some other council, he shall submit a report to that effect to the council in whose municipal area such dog was found and furnish such particulars as he may have obtained.
- (5) Any person who -
 - (a) refuses or fails to answer to the best of his ability any question put to him by, or wilfully makes any false statement to, an authorised officer in the exercise of his powers or the execution of his duties;
 - (b) refuses or fails to comply to the best of his ability with any requirement made by an authorised officer in the exercise of his powers or the execution of his duties;
 - (c) resists, hinders or obstructs an authorised officer in the exercise of his powers or the execution of his duties;
 - (d) falsely holds himself out to be an authorised officer;
 - (e) fails to comply with the provisions of sub-section (2);shall be guilty of an offence.

10. Duties of councils to each other

Wherever it appears to a council from a report submitted to it under section 8(1) of section 9(4) or from other information, that the tax in respect of a dog is due and payable to some other council, it shall transmit such report or other information together with such particulars as may be available, to such other council.

[The word “of” in the phrase “section 8(1) of section 9(4)” should be “or”.]

11. Metal badge to be worn by dog

Any person keeping a dog in respect of which a metal badge has been issued and who fails to cause such badge to be worn by such dog at all times during the currency thereof except during the time that such dog is proceeding to, being exhibited at or returning from a dog show, shall be guilty of an offence.

12. Destruction of dogs

Any dog may be destroyed -

- (a) by or on the order of the owner or occupier of premises or land situated outside the area of an approved township but within the municipal area of any council, if found causing damage thereon;
- (b) by an authorised officer -
 - (i) if found in any place (not being land or premises owned or occupied by the person keeping such dog), without a metal badge unless some person satisfies such officer within three days that the tax in respect of such dog has been paid or that it is exempt from tax;
[The word “occupied” is misspelt in the OfficialGazette, as reproduced above.]
 - (ii) if he is satisfied that the tax in respect of such dog has not been paid, unless all current and arrear tax in respect of such dog shall be paid on demand, or it appears to such officer that the tax in respect of such dog is due and payable to some other council.

13. Offences

Any person who -

- (a) fabricates or forges any document or piece of metal with intent that such document shall be used as a licence or certificate of exemption or such piece of metal shall be used as a metal badge;
- (b) uses, utters or has in his possession any fabricated or forged document or piece of metal, well knowing the same to have been fabricated or forged;
- (c) unlawfully causes or permits a metal badge to be worn by any other dog than the dog in respect of which it was issued;
- (d) is found in unlawful possession of a licence, certificate of exemption or metal badge;

shall be guilty of an offence.

14. Penalties

Any person convicted of an offence under this Ordinance shall be liable, in the case of an offence referred to in -

- (a) section 4(3) or section 11 to a fine not exceeding two hundred rand or to imprisonment for a period not exceeding six month;
[Paragraph (a) is amended by Act 30 of 1987. The amendment results in the phrase “six month”, which should be “six months” to be grammatically correct.]
- (b) section 8(2), section 9(5)(a), (b) or (e) or section 13(d) to a fine not exceeding two hundred rand or to imprisonment for a period not exceeding two months;
- (c) section 9(5)(c) or (d), or section 13(a), (b) or (c), to a fine not exceeding five hundred rand or to imprisonment for a period not exceeding six months.

[section 14 substituted by Ord. 8 of 1978]

15. Regulations

The Executive Committee may make regulations not inconsistent with the provisions of this Ordinance -

[introductory phrase of section 15 amended by Ord. 41 of 1967 and Ord. 12 of 1973]

- (a) regulating, controlling and restricting the keeping of dogs;

- (b) regulating, controlling, restricting, and prohibiting the keeping with power to provide for the seizure and destruction, of vicious or dangerous dogs;
- (c) providing for the seizure, sale or destruction of dogs which are diseased, unclaimed or in respect of which the tax has not been paid;
- (d) prescribing the manner in which the tax is to be imposed and to be collected and the licence and the metal badge is to be issued including any forms required for such purposes and the forms of licences, certificates of exemption and metal badges;
- (e) prescribing the manner in which a certificate of exemption and a metal badge is to be issued including the proof and particulars required for such issue;
- (f) prescribing the manner in which a licence may be transferred to any other person;
- (g) providing for the issue of duplicates of licences, certificates of exemption and metal badges lost or destroyed, and the fee, (which shall not exceed fifty cents for each duplicate) to be charged, including the proof and particulars required for such issue;

[paragraph (g) amended by Act 30 of 1987]

- (h) prescribing anything which shall or may under this Ordinance be prescribed by regulation and generally providing for all matters necessary for the due administration and for giving full effect to the provisions of this Ordinance;

[paragraph (h) substituted by Ord. 15 of 1980]

- (i) prescribing a penalty not exceeding a fine of two hundred rand or imprisonment for a period not exceeding six month for any contravention of such regulations.

[Paragraph (i) is amended by Ord. 8 of 1978 and Act 30 of 1987. The latter amendment results in the phrase “six month”, which should be “six months” to be grammatically correct. The full stop at the end of the paragraph should be a semicolon now that this paragraph is no longer the last one in the subsection.]

- (j)
 - (i) prescribing requirements in respect of kennels and other accommodation for dogs;
 - (ii) providing for the approval of accommodation for dogs and for the issue and withdrawal of certificates of suitability in respect of such accommodation on such conditions as prescribed by the regulations;

[subparagraph (ii) amended by Act 30 of 1987]

- (iii) requiring the production of the certificates of suitability referred to in subparagraph (ii) before licences are issued.

[The full stop at the end of subparagraph (iii) should be a semicolon now that this subparagraph is no longer the last one in paragraph (j).]

- (iv) providing for the automatic cancellation of a licence at the withdrawal of a certificate of suitability.

[subparagraph (iv) inserted by Act 30 of 1987]

[paragraph (j) inserted by Ord. 8 of 1978]

16. Application of Ordinance to Village Management Board areas and peri-urban areas

The Executive Committee may by proclamation in the Official Gazette apply the provisions of sections 1 to 15, inclusive, to any Village Management Board area referred to in section 3 of the Village Management Boards Ordinance, 1963 (Ordinance 14 of 1963) and any area declared by the Executive Committee to be a peri-urban area within the scope of the Peri-Urban Development Board Ordinance, 1970 (Ordinance 19 of 1970) as from a date to be specified in such proclamation in which event those provisions shall mutatis

mutandis apply to such Village Management Board area and the Village Management Board constituted for such Village Management Board area in terms of the said section 3 as well as for such peri-urban area and in respect of such peri-urban area the Peri-Urban Development Board established under section 2 of the Peri-Urban Development Board Ordinance, 1970 (Ordinance 19 of 1970).

[Section 16 is substituted by Ord. 12 of 1973. The Village Management Boards Ordinance 14 of 1963 and the Peri-Urban Development Board Ordinance 19 of 1970 were both repealed by the Local Authorities Act 23 of 1992(/na/act/1992/23).]

[Pursuant to this section, AG 8/1986 (OG 5168) applied sections 1-15 of the Ordinance to all peri-urban areas to which they was not already applicable, as from 1 January 1986: "APPLICATION OF THE MUNICIPAL DOG TAX ORDINANCE, 1967, TO PERI-URBAN AREAS: Under section 16 of the Municipal Dog Tax Ordinance, 1967 (Ordinance 13 of 1967), read with Proclamation AG. 8 of 1980 and Proclamation R.101 of 1985, I hereby apply the provisions of sections 1 to 15, inclusive, of the said Ordinance as from 1 January 1986 to all peri-urban areas, excluding the peri-urban areas to which the said Ordinance already applies."]

17. ***

[section 17 deleted by Act [14 of 1987](#)]

18. ***

[section 18 deleted by Act [23 of 1992](#)]

19. Short title and date of commencement

This ordinance shall be called the Municipal Dog Tax Ordinance, 1967 and shall come into operation on the first day of January 1969.

[section 19 amended by Ord. 41 of 1967]