



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$0.80

WINDHOEK - 30 December 1996

No. 1471

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Government Notice

OFFICE OF THE PRIME MINISTER

No. 328

1996

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. 24 of 1996: Second Additional Sales Levy Amendment Act, 1996.

**SECOND ADDITIONAL SALES LEVY
AMENDMENT ACT, 1996**

EXPLANATORY NOTE:

- _____ Words underlined with solid line indicate insertions in existing provisions.
- [] Words in bold type in square brackets indicate omissions from existing provisions.

ACT

To amend the Additional Sales Levy Act, 1993, so as to provide that credits may be set off against other taxes due by the taxpayer; to allow the Minister to make regulations to cancel registration certificates; and to provide for incidental matters.

(Signed by the President on 21 December 1996)

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

Amendment of section 18 of Act 11 of 1993

1. Section 18 of the Additional Sales Levy Act, 1993 (hereafter referred to as the principal Act), is amended by the addition of the following subsection :

“(6) Any person who is in terms of this section liable to furnish a return or declaration or to pay any levy, shall furnish such return or declaration, or pay such levy, at any -

- (a) office of the Directorate : Inland Revenue;
- (b) Magistrate’s Court; or
- (c) other place as may be designated by the Minister by notice in the Gazette.”.

Substitution of section 33 of Act 11 of 1993, as substituted by section 3 of Act 19 of 1995

2. Section 33 of the Additional Sales Levy Act, 1993, is amended by the substitution for subsection (1) of the following subsection -

- “(1) If it is proved to the satisfaction of the Minister that -
- (a) the amount of any levy, penalty or interest paid by any person was in excess of the amount of levy, penalty or interest which should properly have been charged under this Act; or
 - (b) any levy has been paid by an importer in respect of the

**SECOND ADDITIONAL SALES LEVY
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importation of goods which were thereafter exported from Namibia by such person,

the Minister may at his or her discretion -

- (i) set off any amount referred to in paragraph (a) or (b) against any tax, levy, penalty or interest payable in terms of this Act, the Income Tax Act, the Sales Tax Act or any other law administered by the Minister, due by the person who paid such amount, or if such person has ceased to conduct any enterprise, set off such amount against any other such tax, levy, penalty or interest due by the person by whom such amount was borne; or
- (ii) credit the amount remaining after any set-off referred to in subparagraph (i), to the person by whom such amount was paid or borne, for deduction from any future liability of such person for any levy, penalty or interest in terms of this Act; or
- (iii) refund the amount referred to in subparagraph (ii) to the person who paid such amount, or if such person has ceased to conduct any enterprise, to the person by whom such amount was borne :

Provided that if the Minister refuses to credit or to refund, as the case may be, any amount to any person under this subsection, he or she shall give such person written notice of, and state the reasons for, such refusal."

Amendment of section 45 of Act 11 of 1993

3. Section 45 of the principal Act is amended by the substitution for subsection (1) of the following subsection :

- "(1) The Minister may make regulations relating to -
- (a) any matter which is by this Act permitted or required to be prescribed;
 - (b) the manner in which, and the circumstances under which, other than the manner and the circumstances provided for in section 14, a registration certificate referred to in that section may be cancelled, or may be replaced or substituted, by the Minister; and
 - (c) generally all other matters which the Minister considers necessary or expedient to prescribe or regulate in order to attain or further the objects or purposes of this Act."

Act No 24, 1996

**SECOND ADDITIONAL SALES LEVY
AMENDMENT ACT, 1996**

Short title

4. This Act shall be called the Second Additional Sales Levy Amendment Act, 1996.
