



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$6.00

WINDHOEK - 12 June 2020

No. 7239

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Government Notices

MINISTRY OF FINANCE

No. 131

2020

AMENDMENT OF PART 5A OF SCHEDULE NO.1: CUSTOMS AND EXCISE ACT, 1998

Under section 54(2)(b) and (c) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I have amended Part 5A of Schedule No. 1 to that Act by withdrawing the fuel levy of 120 cents per litre imposed on illuminating kerosene under tariff heading "2710.12.26", reducing the fuel levy to 0 cents per litre with effect from 27 April 2020.

I. SHIMI

MINISTRY OF FINANCE

Windhoek, 29 May 2020

MINISTRY OF FINANCE

No. 132

2020

AMENDMENT OF SECTION A OF PART 2 OF SCHEDULE NO. 1:
CUSTOMS AND EXCISE ACT, 1998

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I -

- (a) amend Part 2 of Schedule No. 1 of that Act regarding goods indicated to the extent set out in the Schedule; and
- (b) determine that the Notice comes into operation at the time of tabling of the relevant taxation proposal in the National Assembly.

I. SHIMI
MINISTER OF FINANCE

Windhoek, 1 June 2020

SCHEDULE

Tariff Item	Tariff subheading	Article Description	Rate of Duty
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	22.03	Beer made from malt:	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.10.20	2203.00.90	Other	N\$106.56/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
104.15.01	2204.10	Sparkling wine	N\$14.36/li
104.15	2204.21	In containers holding 2 li or less:	
104.15	2204.21.4	Unfortified wine:	
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$4.39/li
104.15.04	2204.21.42	Other	N\$213.13/li aa
104.15	2204.21.5	Fortified wine:	
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$7.34/li
104.15.06	2204.21.52	Other	N\$213.13/li aa
104.15	2204.22	In containers holding more than 2 li but not more than 10 li:	
104.15	2204.22.4	Unfortified wine:	
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$4.39/li

Tariff Item	Tariff subheading	Article Description	Rate of Duty
104.15.15	2204.22.42	Other	N\$213.13/li aa
104.15	2204.22.5	Fortified wine:	
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$7.34/li
104.15.19	2204.22.52	Other	N\$213.13/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
104.15.21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$4.39/li
104.15.23	2204.29.42	Other	N\$213.13/li aa
104.15	2204.29.5	Fortified wine:	
104.15.25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$7.34/li
104.15.27	2204.29.52	Other	N\$213.13/li aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
104.16	2205.10	In containers holding 2 li or less:	
104.16.01	2205.10.10	Sparkling	N\$14.36/li
104.16	2205.10.2	Unfortified:	
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$4.39/li
104.16.04	2205.10.22	Other	N\$213.13/li aa
104.16	2205.10.3	Fortified:	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$7.34/li
104.16.06	2205.10.32	Other	N\$213.13/li aa
104.16	2205.90	Other:	
104.16	2205.90.2	Unfortified:	
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$4.39/li
104.16.10	2205.90.22	Other	N\$213.13/li aa
104.16	2205.90.3	Fortified:	
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$7.34/li
104.16.12	2205.90.32	Other	N\$213.13/li aa
104.17	22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
104.17.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	N\$14.36/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	N\$106.56/li aa
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	N\$106.56/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Duty
104.17.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	N\$106.56/li aa
104.17.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$106.56/li aa
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$106.56/li aa
104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$85.25/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$85.25/li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$106.56/li aa
104.17.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$85.25/li aa
104.17.90	2206.00.90	Other	N\$213.13/li aa
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	N\$213.13/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	N\$213.13/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:	
104.23	2208.20.1	In containers holding 2 li or less:	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	N\$191.82/li aa
104.23.02	2208.20.19	Other	N\$213.13/li aa
104.23	2208.20.9	Other:	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	N\$191.82/li aa
104.23.04	2208.20.99	Other	N\$213.13/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	N\$213.13/li aa
104.23.07	2208.30.90	Other	N\$213.13/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:	
104.23.09	2208.40.10	In containers holding 2 li or less	N\$213.13/li aa
104.23.11	2208.40.90	Other	N\$213.13/li aa
104.23	2208.50	Gin and Geneva:	

Tariff Item	Tariff subheading	Article Description	Rate of Duty
104.23.13	2208.50.10	In containers holding 2 li or less	N\$213.13/li aa
104.23.15	2208.50.90	Other	N\$213.13/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	N\$213.13/li aa
104.23.19	2208.60.90	Other	N\$213.13/li aa
104.23	2208.70	Liqueurs and cordials:	
104.23	2208.70.2	In containers holding 2 li or less:	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$85.25/li aa
104.23.22	2208.70.22	Other	N\$213.13/li aa
104.23	2208.70.9	Other:	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$85.25/li aa
104.23.24	2208.70.92	Other	N\$213.13/li aa
104.23	2208.90	Other:	
104.23	2208.90.2	In containers holding 2 li or less:	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$85.25/li aa
104.23.26	2208.90.22	Other	N\$213.13/li aa
104.23	2208.90.9	Other:	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$85.25/li aa
104.23.28	2208.90.92	Other	N\$213.13/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:	
104.30.01	2402.10.10	Imported from Switzerland	N\$4 193.62/ kg net
104.30.03	2402.10.90	Other	N\$4 193.62/ kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	N\$8.70/10 cigarettes
104.30.07	2402.20.90	Other	N\$8.70/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	N\$4 193.62/ kg net
104.30.11	2402.90.14	Other	N\$4 193.62/ kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	N\$8.70/10 cigarettes
104.30.15	2402.90.24	Other	N\$8.70/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:	
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	

Tariff Item	Tariff subheading	Article Description	Rate of Duty
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	N\$231.69/kg net
104.35	2403.19	Other:	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	N\$231.69/kg net
104.35.03	2403.19.20	Other pipe tobacco	N\$231.69/kg net
104.35.05	2403.19.30	Cigarette tobacco	N\$391.06/kg
104.35	2403.91	Other:	
104.35.11	2403.91.10	Imported from Switzerland	N\$815.63/kg
104.35.13	2403.91.00	Other	N\$815.63/kg
104.35	2403.99	Other:	
104.35.15	2403.99.30	Other cigarette tobacco substitutes	N\$391.06/kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	N\$231.69/kg net
104.35.19	2403.99.90	Other	N\$815.63/kg

MINISTRY OF FINANCE

No. 133

2020

AMENDMENT OF PART 2 OF SCHEDULE NO. 6: CUSTOMS AND EXCISE ACT, 1998

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I -

- (a) amend Part 2 of Schedule No. 6 of that Act regarding goods indicated to the extent set out in the Schedule; and
- (b) determine that the Notice comes into operation on 26 February 2020.

I. SHIIMI
MINISTER OF FINANCE

Windhoek, 1 June 2020

SCHEDULE

Amendment of Part 2 of Schedule No. 6

Part 2 of Schedule No. 6 is amended by the addition after rebate item 615.03 of the following rebate items:

“

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.11	05.01	71	Imported From Switzerland	Full duty	
622.07	104.35.13	06.01	76	Other	Full duty	
622.07	104.35.15	07.01	78	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.17	08.01	76	Other pipe tobacco substitutes	Full duty	
622.07	104.35.19	09.01	74	Other	Full duty	
622.12	104.35.11	05.01	70	Imported from Switzerland	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.12	104.35.13	06.01	79	Other	Full duty	
622.12	104.35.15	07.01	77	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.17	08.01	75	Other pipe tobacco substitutes	Full duty	
622.12	104.35.19	09.01	73	Other	Full duty	
622.22	104.35.11	05.01	79	Imported from Switzerland		As provided in Note 4
622.22	104.35.13	06.01	77	Other		As provided in Note 4
622.22	104.35.15	07.01	75	Other cigarette tobacco substitutes		As provided in Note 4
622.22	104.35.17	08.01	73	Other pipe tobacco substitutes		As provided in Note 4
622.22	104.35.19	09.01	71	Other		As provided in Note 4

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MINISTRY OF FINANCE

No. 134

2020

AMENDMENT OF PART 3 OF SCHEDULE NO. 2: CUSTOMS AND EXCISE ACT, 1998

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I -

- (a) amend Part 3 of Schedule No. 2 of that Act to the extent set out in the Schedule; and
- (b) determine that this Notice comes into effect on 12 March 2020.

I. SHIMI
MINISTER OF FINANCE

Windhoek, 1 June 2020

SCHEDULE

Amendment of Notes to Part 3 of Schedule No. 2

1. Schedule No. 2 is amended by the substitution for the Notes of Part 3 of the following Notes:

“NOTES:

1. The goods specified in Column headed “Tariff Heading”, Code and Description” of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate safeguard duty provided for in respect of such goods in this Part at the time of such entry or such other time as provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed “Imported from or Originating in” except if those goods are imported from a supplier or originate in a territory excluded in any provisions of any item of this Part.
2. The safeguard duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column headed “Extent of Rebate” of this Part.

3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall *mutatis mutandis* apply to this Part.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be considered not to include goods which are not classified under the said tariff heading or subheading.”.

Substitution of tariff information in Part 3 of Schedule No. 2

2. With effect from 12 March 2020 to 11 March 2021, Part 3 of Schedule No. 2 is amended by the substitution for the tariff information for Item 250.02 of the following tariff information in order to reduce the rate of safeguard duty:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Safeguard duty
250.00	LIVE ANIMALS; ANIMAL PRODUCTS						
250.02	MEAT AND EDIBLE MEAT OFFAL						
250.02	0207.14.9	01.07	76	Frozen bone-in portions of fowls of the species <i>Gallus Domesticus</i>	301.00-399.00; 401.00-499.00	EU	25%

Substitution of tariff information in Part 3 of Schedule No. 2

3. With effect from 12 March 2021 to 11 March 2022, Part 3 of Schedule No. 2 is amended by the substitution for the tariff information for Item 250.02 of the following tariff information in order to reduce the rate of safeguard duty:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Safeguard duty
250.00	LIVE ANIMALS; ANIMAL PRODUCTS						
250.02	MEAT AND EDIBLE MEAT OFFAL						
250.02	0207.14.9	01.07	76	Frozen bone-in portions of fowls of the species <i>Gallus Domesticus</i>	301.00-399.00; 401.00-499.00	EU	15%