



REPUBLIC OF NAMIBIA

STATEMENT BY MINISTER OF FINANCE, CALLE SCHLETTWEIN

VALUE ADDED TAX (VAT) RELIEF TO FARMERS ON IMPORT OF CERTAIN PRODUCTS FOR PREVAILING DROUGHT

22 JULY 2019

The President of the Republic of Namibia in Proclamation No.14 declared a State of Emergency in Namibia on account of the persisting national disaster of drought that exists in all the regions of the Republic of Namibia.

Pursuant to the State of Emergency National Disaster (Drought) Declaration, the Ministry of Finance ('the Ministry') wishes to announce the following relief to farmers who import goods as specified below. This relief is granted in terms of Rebate Item 412.11, of paragraph 2 (g) (i) of Schedule V of the VAT Act which provides for exemption on import of the following: "*Goods imported for the relief of distress of persons in cases of famine or other national disaster*". The Ministry therefore wishes to announce that the following feed will not be subject to import VAT on importation.

Roughage: Lucerne, grass-teff or other wheat straw, oats straw/hay, maize hay, sorghum hay, silage. **Energy and protein concentrates:** Cotton oil cake, sunflowers oil cake, maize chop, wheat bran, soya oil cake, full fat soya, maize meal, whole maize kernels, molasses, wheat, barley, oats, sunflower hulls, soya hulls whole cotton seed, maize bran.

This tax exemption only applies to individual farmers/ producers (communal farmers and commercial farmers) in all regions of Namibia who directly import for own use and not for the purpose of re-selling. **Retailers and other entities that import these goods do not qualify for this exemption.**

To qualify for the exemption, the farmer/producer should be able to provide the following:

- (a) Proof of registration at the Meat Board of Namibia as a farmer/ producer (commercial farmer or communal farmers) registered with the Meat Board of Namibia or any other legally recognized registration.
- (b) The importer should notify the Ministry of Finance about the importation at least 3 days before the goods reach the point of entry at the border to enable timeous customs clearance.

(c) This exemption does not apply to any capital goods imported.

This relief takes effect from the date of issue of this notice and automatically lapses when the state of emergency ceases.


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CALLE SCHLETTWEIN
MINISTER OF FINANCE



23.07.2011
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DATE