GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N$0.94 WINDHOEK - 30 April 1998 No. 1851

CONTENTS

Page

GOVERNMENT NOTICES

Government Notices

MINISTRY OF FINANCE

No. 95   1998

VARIATION OF RATE OF ADDITIONAL SALES LEVY

Under section 47 of the Additional Sales Levy Act, 1993 (Act No. 11 of 1993), I hereby make known for general information that in terms of a taxation proposal tabled by me in Parliament on 25 March 1998 the rate of additional sales levy specified in the Schedule to that Act in respect of the goods described under the tariff headings set out below, is to be increased with effect from 1 May 1998 to the rate as indicated:

Tariff heading	Description	Rate of Sales Levy
22.03	Beer made from malt	"[10] 15%"
22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)	"[15] 25%"
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	"[15] 25%"
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used of the manufacture of beverages	"[15] 25%"
24.00	Tobacco and manufactured tobacco substitutes	"[15] 25%".

N MBUMBA
MINISTER OF FINANCE   Windhoek, 20 April 1998

MINISTRY OF FINANCE

No. 96   1998

VARIATION OF RATE OF SALES TAX

Under section 54 of the Sales Tax Act, 1992 (Act No. 5 of 1992), I hereby make known for general information that in terms of a taxation proposal tabled by me in Parliament on 25 March 1998 the rate of sales tax specified -

(a)   in paragraph (a) of section 5(1A) of that Act, is to be increased to the rate of 10 per cent; and

(b)   in paragraph (b) of section 5(1A) of that Act, is to be decreased to the rate of 10%,

with effect from 1 May 1998, as set out in the proposal.

N MBUMBA
MINISTER OF FINANCE   Windhoek, 20 April 1998