



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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No. 1878

### CONTENTS

#### GOVERNMENT NOTICE

	<i>Page</i>
No. 120 Promulgation of Sales Tax Amendment Act, 1998 (Act No. 11 of 1998), of the Parliament .....	1

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## Government Notice

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### OFFICE OF THE PRIME MINISTER

No. 120

1998

#### 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. 11 of 1998: Sales Tax Amendment Act, 1998.

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Act No. 11, 1998

**SALES TAX AMENDMENT ACT, 1998****EXPLANATORY NOTE:**

\_\_\_\_\_ Words underlined with a solid line indicate insertions in existing provisions.

[            ] Words in bold type in square brackets indicate omissions from existing provisions.

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**ACT**

**To amend the Sales Tax Act, 1992, so as to increase the rate of tax applicable to goods and to decrease the rate of tax applicable to services.**

*(Signed by the President on 29 May 1998)*

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

**Amendment of section 5 of Act 5 of 1992 as amended by section 1 of Act 12 of 1993**

1. Section 5 of the Sales Tax Act, 1992 is amended -
  - (a) by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

"Subject to the provisions of section 6, there shall be levied and paid, for the benefit of the State Revenue Fund, a tax (to be known as the sales tax), calculated at the **[appropriate]** rate of 10 per cent **[specified in subsection (1A)]** on the taxable value of -"; and
  - (b) by the deletion of subsection (1A).

**Short title and commencement**

2. This Act shall be called the Sales Tax Amendment Act, 1998 and shall be deemed to have come into operation on 1 May 1998.
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