

GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$7.20

WINDHOEK - 15 November 2011

No. 4833

CONTENTS

Page

GOVERNMENT NOTICE

No. 210	Amendment of Land Valuation and Taxation Regulations: Agricultural (Commercial) Land Reform Act, 1995	1
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Government Notice

MINISTRY OF LANDS AND RESETTLEMENT

No. 210 2011

AMENDMENT OF LAND VALUATION AND TAXATION REGULATIONS: AGRICULTURAL (COMMERCIAL) LAND REFORM ACT, 1995

Under section 77 of the Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995), I have made the regulations as set out in the Schedule.

A.G. !NARUSEB

MINISTER OF LANDS AND RESETTLEMENT

Windhoek, 21 October 2011

SCHEDULE

Definitions

1. In these regulations, “the Regulations” means the Land Valuation and Taxation Regulations, published under Government Notice No. 120 of 3 July 2007.

Amendment of regulation 20 of Regulations

2. Regulation 20 of the Regulations is amended by the substitution for subregulation (2) of the following subregulation:

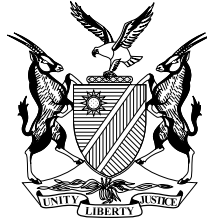
“(2) A land tax return referred to in subregulation (1) must be submitted on Form 4 and must contain –

- (a) the particulars of all agricultural land owned by the person who in terms of that subregulation is required to complete such a return; and
- (b) such other information as the Minister may require for the purposes of assessment under regulation 21.”.

Amendment of Annexure to Regulations

3. The Annexure to the Regulations is amended by the insertion after Form 3 of the following form:

“Form 4



REPUBLIC OF NAMIBIA

**MINISTRY OF LANDS AND RESETTLEMENT
DEPARTMENT OF LAND MANAGEMENT**

DIRECTORATE OF VALUATION AND ESTATE MANAGEMENT

**LAND TAX ASSESSMENT RETURN: INDIVIDUAL LANDOWNERS, JURISTIC
PERSONS OR THEIR REPRESENTATIVES**

Regulation 20(2)

THIS RETURN MUST BE SUBMITTED TO THE MINISTER ON OR BEFORE 31ST JANUARY
20____ BY A LANDOWNER OR REPRESENTATIVE IN TERMS OF REGULATION 20
OF THE LAND VALUATION AND TAXATION REGULATIONS PUBLISHED UNDER
GOVERNMENT NOTICE NO. 120 OF 2007

*Please complete all parts in Block Letters. If you own more than one property complete a separate
form for each property*

*(IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION OR TO FAIL TO RENDER A
RETURN BY THE SPECIFIED DATE IN TERMS OF REGULATION 20)*

SEND COMPLETED RETURN TO:

The Valuer General

Ministry of Lands and Resettlement

Private Bag 13343, Windhoek Namibia

Fax No: (061) 245920 / 257104

Telephone: (061) 2965000

Attention: The Deputy Valuer General – Division of Rating and Taxation

PART B - FARM OR PROPERTY DETAILS:

Fill in the boxes only where particulars have changed or have not been printed on the left side. Mark with an "X" where applicable
(i) LOCATION, REGISTRATION AND VALUE DETAILS

Administrative Region: (E.g. Khomas)														
Registration Division: (E.g. K)														
Farm Number : (as it appears on Title Deed)														
Farm Size Ha. (full extent please):							.							
Farm Name : (as it appears on Title Deed)														
Date of Purchase				D	D	/	M	M	/	Y	Y	Y	Y	Y
Purchase price														.
Title Deed No: (E.g. T1234/02 or R123/95).									/					.
Current Unimproved Site Value (N\$) (from the current valuation roll)														.

Land and Tax Payment history to date (Please attach proof of payment, where available)

Financial Year	Amount Due		Exemption (attach proof)	Amount paid (N\$)	
2004/5		.			.
2005/6		.			.
2006/7		.			.
2007/8		.			.
2008/9		.			.
2009/10		.			.
2010/11		.			.

(ii) OCCUPIER/LEASE DETAILS**(a)** Occupier Details (If the occupier is not the landowner)

Full Name of occupier :																				
Current postal address:																				
Daytime phone number:																				
Mobile phone number:																				
Email address: (if any)																				
Terms of occupation/lease:																				

(b) Lease Details (Please attach a copy of lease agreement certified under oath)

Commencement date of the current lease.																				
Length of the lease in years:																				
Rent review period (for example every year)																				
Date of last rent review:																				
Current rent payable per annum: (Please give the rent for the different land uses below, if any).																				
Arable/irrigable land (N\$/ha p. a.).	Land for orchard/vineyards (N\$/ha p. a.).																			
	Others (if a guest farm please attach certified audited accounts for the last three years)																			
Current rent payable per annum per large livestock unit (LSU).																				
Current rent payable per annum per small livestock unit (SSU).																				
Is the current rent part of a 'stepped' rental agreement? (Note: A stepped rental is not static over the initial rental period but changes, usually annually by a predetermined amount)	Yes	No																		
Servitudes and other rights existing over the property if any (e.g. usufruct).	If 'yes', please give details here:																			
Other details:																				

(iii) DETAILS OF THE LAND

Description		Remarks	
(i) Land Use			
Size of arable/irrigable land, if any	Size of land currently under irrigation, if any	Size of orchard/vineyards, if any	Size of commercial plantations, if any
..... Ha Ha Ha Ha
Others (if a guest farm please attach certified audited accounts for the last three years)			
..... Ha			
(ii) Land quality			
(a) Size of land affected by serious bush encroachment and/or poisonous plants (hectares) if any:Ha			
(b) Size of land comprising (in hectares):			
(i) Hills..... Ha		(ii) Sand dunes..... Ha	
(c) Size of land with presence of excessive alkaline rocks or rock outcrops making it unsuitable for grazing (hectares) if any:..... Ha			
(d) Official carrying capacity (from Ministry of Agriculture, Water and Forestry)			
.....			
(e) Actual/physical carrying capacity (from the land owner)			
This year		Previous year	
Large Stock Unit	Small Stock Unit	Large Stock Unit	Small Stock Unit
.....
(f) Average rainfall for the last 3 years (mm) (according to the land owner)			
This year		Previous year	
.....mmmmmm	

Description		Remarks	
(g) Nature of access road from nearest town			
Tar		Gravel	
..... km	 km	
(h) Distance from property to the nearest			
Market Centre	School	Hospital	
..... km km km	
(i) Size (if any) of land used for wildlife/game ranching (ha)			
.....ha			
Wildlife species (specify and state the numbers)			
Type	No.	Ages	
1. Kudu			
2.. Warthog			
3. Giraffe			
4. Springbok			
5. Ostrich			
6. Zebra			
7. Leopard			
8. Others			

(2) DETAILS OF LAND IMPROVEMENTS – BUILDINGS

Guide note on ‘Condition’.

1. Very good = New or Building in excellent condition
2. Good/Very Good = Very well maintained building
3. Good = Well maintained building
4. Fair/Good = averagely maintained building
5. Fair = Below average maintained building
6. Poor/Fair = Well below average maintained building
7. Poor = Un-habitable building
8. Very poor = Derelict or condemned building

Building Description	Year of Construction	Est. Current Cost of Construction	Materials used				Condition(Tick ✓)												
			Floor	Walls	Floor area	Very Good	Good/Very Good	Good	Good/Fair	Fair	Fair/poor	Poor	Very poor						
- Main house		N\$																	
-- Subsequent additions, if any																			
1.		N\$																	
2.		N\$																	
3.		N\$																	
-Guest house		N\$																	
- Outbuildings*		N\$																	
Stores 1																			
2																			
3																			
-Garage		N\$																	
- Workshops		N\$																	
- Workers quarters		N\$																	
- Others*																			
1.		N\$																	
2.		N\$																	
3.		N\$																	
Total		N\$																	

* If the space provided here is not adequate, please use the blank space in this form or attach additional pages of your own.

3) **AGRICULTURAL IMPROVEMENTS****(i) Boreholes**

	Yield (m ³ /hour)	Depth (m) (Head)	Date of Installation	Est. Current cost of Installation	Productivity(Tick ✓)		
					Strong	Fair	Weak
Borehole 1				N\$			
Borehole 2				N\$			
Borehole 3				N\$			
Others*				N\$			
				Total N\$			

(ii) Pumps

	Brand Name	Capacity(Tick ✓)		Serial no.	Date of Installation	Est. Current Cost of pump & Installation	Condition(Tick ✓)			
		Horse Power (HP)	Kilowatt (KW)				New	Working	Impaired - minor repairs required	
No. 1						N\$				
No. 2						N\$				
No. 3						N\$				
Others*										
						Total N\$				

* Please use the blank space provided or additional paper if you have more engines or generator sets to be registered.

(iii) **ENGINES***

	Brand Name	Capacity(Tick ✓)		Serial no.	Date of Installation	Est. Current Cost of Engine & Installation	Condition(Tick ✓)							
		Horse Power (HP)	Kilowatt (KW)				New	Good	Fair	Impaired – minor repairs required	Impaired – major repairs required	Scrap		
No. 1														
No. 2						N\$								
No. 3						N\$								
						N\$								
						Total N\$								

(iv) **GENERATOR SET***

	Brand Name	Capacity(Tick ✓)		Serial no.	Date of Installation	Current Cost of Generator	Condition(Tick ✓)							
		Horse Power (HP)	KVA				New	Good	Fair	Impaired – minor repairs required	Impaired – major repairs required	Scrap		
No. 1						N\$								
No. 2						N\$								
No. 3						N\$								
						N\$								
						Total N\$								

* Please use the blank space provided or additional paper if you have more engines or generator sets to be registered.

(v) WINDMILLS*

	Brand Name(Tick ✓)						Capacity(Tick ✓)							Serial no.	Date of Installation	Est. Current Cost of windmill & Installation	Condition(Tick ✓)									
	Southern Cross	Aermotor	Turbex	Climax	Steward & Lloyds	Vetsak	Other	6 Feet Rotor	8 Feet Rotor	10 Feet Rotor	12 Feet Rotor	14 Feet Rotor	15 Feet Rotor				16 Feet Rotor	Other	Working	Not working- minor fault	Not working- wind pump broken down	Not working- head missing	Not working- scrap condition			
No.1																					N\$					
No.2																					N\$					
No.3																					N\$					
Others																					N\$					
	Total N\$																									

Please use the blank space provided or additional paper if you have more windmills to be registered.

(vi) UNDERGROUND PIPING

Total Length	Material used(Tick ✓)		Diameter(Tick ✓)					Date of Installation	Est. Current Cost of piping & Installation	Condition(Tick ✓)			
	PVC	GI – galvanized iron	32 mm	40 mm	50 mm	Others	Working-fair or good condition			Working- with minor leaks	Not working - (new pipes required)		
									N\$				
									N\$				
									N\$				
									N\$				
									N\$				
	Total N\$												

(vii) RESERVOIRS

	Material used(Tick ✓)						Date of Installation	Cost of reservoir & Installation	Condition(Tick ✓)				
	Capacity (m³)	PVC	Steel	Galvanized Corrugated Iron	Concrete	Concrete/Galvanized Corr. Iron			Fibre/glass	Other	Working - good condition (Has not undergone repairs before/relatively new)	Working-fair condition (Has undergone repairs before)	Working-with minor leaks
No. 1								N\$					
No. 2								N\$					
No. 3								N\$					
No. 4								N\$					
Others								N\$					
Total N\$													

(viii) DRINKING TROUGHES

	Capacity(Tick ✓)								Serial no.	Date of Installation	Cost of Installation	Condition(Tick ✓)			
	Water trough (36 x 1850) - steel	Water trough (36 x 2500) - steel	Water trough (36 x 3700) - steel	Water trough (36 x 3700) - steel	Water trough (36 x 5500) - steel	Water trough (65 x 2500) - steel	Water trough (65 x 3700) - steel	Water trough (65 x 5000) - steel				Water trough (BOK 5000) - steel	Other	Working-good condition (No repairs before/relatively new)	Working-fair condition (Undergone repairs before)
No. 1											N\$				
No. 2											N\$				
No. 3											N\$				
No. 4											N\$				
Others											N\$				
Total N\$															

(ix) FEEDING TROUGHS

	Description/Capacity (Tick ✓)			Serial no.	Date of Installation	Cost of Trough and Installation	Condition (Tick ✓)					
	Feeding trough-cattle	Feeding trough (small)-cattle	Feeding trough-Sheep/box				Other	Working- good condition (No repairs before/relatively new)	Working- fair condition (Undergone repairs before)	Working- poor condition - with leaks	Not working - scrap	
No. 1						N\$						
No. 2						N\$						
No. 3						N\$						
No. 4						N\$						
Others						N\$						
						Total N\$						

(x) DETAILS OF CAMPS (PLEASE SUBMIT THE FARM PLAN)

Please state whether all camps are established as shown in the farm plan submitted

YES NO

Camp No.	Size (HA)	Condition (Tick ✓)		
		Good grazing (normal to above normal)	Fair (average)	Poor – soil degradation
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
Others				

(xi) FENCING

	Total length/ No. of Kraal units	Type of fence (material used) & number of strands (Tick ✓)					Year of Installation	Cost of fence materials & of Installation	Condition (Tick ✓)			
		Stock-proof	Game-proof	Jackal-proof	Electric fence	Other			Number of strands	Good (or new)	Fair	Poor
(a) External boundary fence							N\$					
(b) Internal fence							N\$					
Kraal fencing- Large stocks												
Kraal fencing- small stocks												
Others												
Total N\$												

(xii) ASSORTED IMPROVEMENTS*

Nature of improvement	Description / Material used (Tick ✓)			Date of Construction	Cost	Condition (Tick ✓)		
	Earth	Stone	Other			Working	Not working (broken walls)	Not working (broken walls)
Earth dam					N\$	Working		Not working (broken walls)
Swimming Pool		Standard family size	Medium to large pool		N\$	Working		Not working (broken walls)
Plunge Dip		Reinforced Concrete	Steel		N\$	Working		Not working (broken walls)
			Other					
Green House		Plastic	Other		N\$	Working		Not working
Silo		Reinforced Concrete	Galvanized Corr. Iron		N\$	Good	Fair	Poor
			Other					
Total N\$								

(xiii) Stock Handling Facilities

Nature of improvement	Description / Material used(Tick ✓)			Date of Installation	Cost	Condition(Tick ✓)	
Head clamp	Metal	Wooden	Other		N\$	Working	Not working (broken walls)
						Working	Not working (broken walls)
Head clamp special	Metal	Wooden			N\$	Working	Not working (broken walls)
						Working	Not working (broken walls)
Cage trap	Metal	Wooden	Other		N\$	Working	Not working (broken walls)
						Working	Not working (broken walls)
Cage box	Metal	Wooden	Other		N\$	Working	Not working
						Working	Not working
Loading ramp	Metal	Wooden	Other		N\$	Good	Fair
						Good	Poor
Cattle Scale	Metal	Wooden	Other		N\$	Good	Fair
						Good	Poor
Squeeze manga	Steel	Timber	Other		N\$	Good	Fair
						Good	Poor
					Total N\$		

(xiii) Other Improvements (not included in the above sections)

Nature of improvement	Description / Material used	Date of Construction	Cost		Condition

(xiv) MINING OPERATIONS

State whether any exploration or mining operations are being carried on or upon land. If so, the nature of such operation, name of holder & type of licence must be stated.

(xv) IF YOU WISH TO GIVE ANY ADDITIONAL INFORMATION, PLEASE DO SO BELOW (Note: The back page space may be used if space provided in (i) – (xiv) is insufficient to submit all relevant information.

(xvi) DECLARATION: I declare that to the best of my knowledge the information, given in this return form and in the supporting documents and statements, is true and correct

Name and Signature of landowner/ representative (if representative attach power of attorney)

D	D	/	M	M	/	Y	Y	Y	Y
Date									

For official use									
		D	D	/	M	M	/	Y	Y
		Date Received							
Name and Signature of Receiving Official									
Name of receiving Office									

Please use this space for additional items or information if the space in the main form was inadequate.

31
