



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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WINDHOEK - 1 November 2017

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Government Notices

MINISTRY OF LAND REFORM

No. 290

2017

DETERMINATION OF RATES OF LAND TAX: AGRICULTURAL (COMMERCIAL) LAND REFORM ACT, 1995

Under section 77 read with section 76 of the Agricultural (Commercial) Land Reform Act, 1995 (Act No. 6 of 1995), with the concurrence of the Minister responsible for agriculture and the Minister responsible for finance, I determine the rate of land tax payable by every owner of agricultural land in terms of subsection (1)(a) of that section, in respect of -

- (a) a single farm owned by a Namibian national, 0.40% of the unimproved site value per hectare;
- (b) a single farm owned by a foreign national, 1.40% of the unimproved site value per hectare;
- (c) additional farms owned by the same owner, the rate is increased by 0.25% of the unimproved site value per hectare for each farm progressively, according to the number of farms owned, in the manner shown in the schedule below for clarity; and
- (d) Government Notice No. 193 of 1 September 2004 is repealed.

U. NUJOMA
MINISTER OF LAND REFORM

Windhoek, 19 October 2017

SCHEDULE

NAMIBIAN NATIONAL

Rates of Land Tax applicable to a Namibian national

- (a) 0.40 % of the unimproved site value per hectare in respect of a single farm.
- (b) 0.65 % of the unimproved site value per hectare in respect of a second farm.
- (c) 0.90 % of the unimproved site value per hectare in respect of a third farm.
- (d) 1.15 % of the unimproved site value per hectare in respect of a fourth farm.
- (e) 1.40 % of the unimproved site value per hectare in respect of a fifth farm.
- (f) 1.65 % of the unimproved site value per hectare in respect of a sixth farm and so forth.

FOREIGN NATIONAL

Rates of Land Tax applicable to a foreign national

- (a) 1.40 % of the unimproved site value per hectare in respect of a single.
- (b) 1.65 % of the unimproved site value per hectare in respect of a second farm.
- (c) 1.90 % of the unimproved site value per hectare in respect of a third farm.
- (d) 2.15 % of the unimproved site value per hectare in respect of a fourth farm.
- (e) 2.40 % of the unimproved site value per hectare in respect of a fifth farm.
- (f) 2.65 % of the unimproved site value per hectare in respect of a sixth farm and so on.

MINISTRY OF LAND REFORM

No. 291

2017

**NOTIFICATION OF COMPLETION AND CERTIFICATION OF MAIN VALUATION
 ROLL: AGRICULTURAL (COMMERCIAL) LAND REFORM ACT, 1995**

1. In terms of subregulation (3) regulation 16 of the Land Valuation and Taxation Regulations published under Government Notice No. 120 of 3 July 2007, read with subregulation (4) and subregulation (5) of that regulation, all persons are informed that the main valuation roll has been completed and certified in terms of subregulation (1) of that regulation, and that, on coming into operation on 1 April 2017-
 - (a) the main valuation roll supersedes any previous main or interim valuation rolls; and
 - (b) if any agricultural land appears both in the main and interim valuation rolls, the latter entry supersedes the former entry.
2. Subject to regulation 21(2), the valuation roll is the basis upon which the land tax is assessed under regulation 21(1).
3. The main valuation roll is at all times available for inspection by any interested person during office hours at the offices of the Ministry.

U. NUJOMA
MINISTER OF LAND REFORM

Windhoek, 19 October 2017
