

GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$8.00 WINDHOEK - 1 October 2024 No. 8460 **CONTENTS** Page **GOVERNMENT NOTICES** Commencement of Stamp Duties Amendment Act, 2024 No. 279 1 No. 280 Commencement of Transfer Duty Amendment Act, 2024 No. 281 Commencement of Value-Added Tax Amendment Act, 2024 Determination of interest rate applicable to refunds: Value-Added Tax Act, 2000 No. 282 No. 283 Determination of interest rate applicable to tax debt: Value-Added Tax Act, 2000..... **Government Notices** MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

COMMENCEMENT OF STAMP DUTIES AMENDMENT ACT, 2024

In terms of section 5 of the Stamp Duties Amendment Act, 2024 (Act No. 7 of 2024), I determine that the Act comes into operation on 1 October 2024.

I. SHIIMI

No. 279

MINISTER OF FINANCE AND PUBLIC ENTERPRISES

Windhoek, 24 September 2024

2024

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

No. 280

COMMENCEMENT OF TRANSFER DUTY AMENDMENT ACT, 2024

In terms of section 4 of the Transfer Duty Amendment Act, 2024 (Act No. 6 of 2024), I determine that the Act comes into operation on 1 October 2024.

I. SHIIMI

MINISTER OF FINANCE AND PUBLIC ENTERPRISES

Windhoek, 30 September 2024

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

No. 281

COMMENCEMENT OF VALUE-ADDED TAX AMENDMENT ACT, 2024

In terms of section 7 of the Value-Added Tax Amendment Act, 2024 (Act No. 5 of 2024), I determine that the Act comes into operation on 1 October 2024.

I. SHIIMI

MINISTER OF FINANCE AND PUBLIC ENTERPRISES

Windhoek, 24 September 2024

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

No. 282

DETERMINATION OF INTEREST RATE APPLICABLE TO REFUNDS: VALUE-ADDED TAX ACT, 2000

In terms of section 39 of the Value-Added Tax Act, 2000 (Act No. 10 of 2000), I determine that the rate of interest applicable to value-added tax refunds is 7.50 percent per annum and comes into operation on 1 October 2024.

I. SHIIMI

MINISTER OF FINANCE AND PUBLIC ENTERPRISES

Windhoek, 24 September 2024

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

No. 283

DETERMINATION OF INTEREST RATE APPLICABLE TO TAX DEBT: VALUE-ADDED TAX ACT, 2000

In terms of section 53 of the Value-Added Tax Act, 2000 (Act No. 10 of 2000), I determine that the rate of interest applicable to value-added tax debts is 11.25 percent per annum and comes into operation 1 October 2024.

I. SHIIMI

MINISTER OF FINANCE AND PUBLIC ENTERPRISES

Windhoek, 24 September 2024