



Tax First

Namibia Newsletter

Special Edition July 2016

Imposition of Environmental Duties effective from Monday 11 July 2016

The Permanent Secretary for Finance, Ms Ericah Shafudah, released a Public Notice dated 7 July 2016 which can be summarized as follows:

The following goods specified in Government Notice No. 6019 dated 30 June 2016 will be subject to environmental duties from 11 July 2016:

Item	Rate of Environmental Duty
Electric filament lamps	N\$3.00/lamp
All pneumatic tyres (new, used or retreaded)	N\$10.00/tyre
Carbon dioxide emission for certain vehicles	N\$40 per gram carbon dioxide/km emission exceeding 120g carbon dioxide/km (passenger vehicles and SUVs); N\$40 per gram carbon dioxide/km emission exceeding 140g carbon dioxide/km (double cab vehicles with GVM not exceeding 5t). Motorcycles, trucks & busses are not subject to this duty.

1. This means that if any of the above **goods** are imported as from **midnight 11 July 2016** it will be **subject to payment of the environmental duties** at the time of clearance at any Customs office/border into Namibia for home use.
2. The above **goods** which have been **imported prior to 11 July 2016** and have **NOT been delivered** from stock, will likewise be **subject** to the relevant environmental duties as from 11 July 2016.
3. **Stock on hand** must be taken forthwith on all goods specified in the above-mentioned Government Notice and dealers, manufacturers and importers having such goods on hand must within 7 (seven) days, i.e. by 18 July 2016, deliver to the Customs Controller having jurisdiction over the area where the business is located, a **Sworn Statement with details of all goods subject to the environmental duties in his or her stock prior to 11 July 2016**.
4. The specified **duties** must be paid on **such stock on hand** to the Customs Controller in the area which has jurisdiction over the area the business is located before or on **31 August 2016**.
5. **Importers** of new or used motor **vehicles** must submit a **certificate indicating the carbon dioxide emission** of each vehicle to be imported at the Customs clearance office.

Note that only cash, Namibian bank guaranteed cheques not exceeding N\$100 000 or electronic transfer of funds into the Customs Namibia bank account at the Bank of Namibia will be acceptable.

Customs Namibia has not yet indicated which security conditions, if any, will be applied should a regular importer of the specified goods apply for a Credit Account at Customs Namibia.

The Customs Asycuda system has been updated to provide for the assessment of environmental levies at the time of clearance for home use as from 11 July 2016.



REPUBLIC OF NAMIBIA

MINISTRY OF FINANCE

PUBLIC NOTICE

**Imposition of duties on certain disposable goods and vehicle emissions:
Customs and Excise Act, 1998.**

For more information please contact:

Windhoek, Tel +264 61 284 1000:

Chantell Husselmann

chantell.husselmann@na.pwc.com

Nelson Lucas

nelson.lucas@na.pwc.com

Denis Hyman

denis.hyman@na.pwc.com

Nellie du Toit

nellie.du.toit@na.pwc.com

Walvisbay, Tel. +264 64 217 700:

Riana Esterhuysen

riana.esterhuysen@na.pwc.com

Audrey Botha

audrey.botha@na.pwc.com

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