

Namibia

Namibia Tourism Board Act, 2000

## Regulations relating to Levy Payable by Accommodation Establishments, 2004

Government Notice 137 of 2004

Legislation as at 15 November 2017

FRBR URI: /akn/na/act/gn/2004/137/eng@2017-11-15

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PDF created on 20 May 2024 at 13:46.

*Collection last checked for updates: 15 November 2017.*

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## Regulations relating to Levy Payable by Accommodation Establishments, 2004

### Contents

1. Definitions .....	1
2. Tourism levy .....	2
3. Basis for calculating levy .....	2
4. Levy period and time and manner of payment .....	2
5. Additional charge on late payment .....	2
6. Offences and penalties .....	2





Republic of Namibia  
**Annotated Statutes**

**Namibia Tourism Board Act, 2000**

**Regulations relating to Levy Payable by  
Accommodation Establishments, 2004**  
**Government Notice 137 of 2004**

Published in Government Gazette 3235 on 14 July 2004

**Commenced on 1 November 2004**

**[This is the version of this document at 15 November 2017.]**

**[Note: The version of this legislation as at 15 November 2017 was revised and consolidated by the Legal Assistance Centre and the Government of the Republic of Namibia. All subsequent amendments have been researched and applied by Laws.Africa for Namibia.]**

The Minister responsible for Tourism has under section 30 of the Namibia Tourism Board Act, 2000 (Act [No. 21 of 2000](#)), made the regulations set out in the Schedule, which shall come into effect on 1 November 2004.

**1. Definitions**

In these regulations, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has that meaning, and-

“**Board**” means the Namibia Tourism Board established by section 2 of the Act;

“**levy period**” means the period prescribed by regulation 4(1) in respect of which the levy referred to in regulation 3 is payable;

“**owner**” in relation to a registered accommodation establishment, means any person-

- (a) who, either solely or jointly with one or more other persons, is the holder of a certificate of registration issued under section 20 of the Act to conduct that accommodation establishment; or
- (b) who for the time being receives or is entitled to receive the proceeds of the profits arising from the accommodation establishment;

“**registered accommodation establishment**” means an accommodation establishment registered under section 20 of the Act;

“**the Act**” means the Namibia Tourism Board Act, 2000 (Act [No. 21 of 2000](#)).

## 2. Tourism levy

Every owner of a registered accommodation establishment, other than a campsite or a camping and caravan park, must pay a levy to the Namibia Tourism Board in the amount, and at the times and in the manner, prescribed by these regulations.

## 3. Basis for calculating levy

- (1) The levy payable in terms of regulation 2 is-
  - (a) the amount equal to two percent (2%) of the total amount charged to guests over a levy period in accordance with the establishment's tariff-
    - (i) for bed and breakfast; or,
    - (ii) if breakfast is not included, for bed-night accommodation; or
  - (b) in the case of an accommodation establishment where a single tariff, inclusive of accommodation, food and beverages and recreational activities (if any) is charged, the amount equal to one percent (1%) of the total amount charged to guests over the levy period, calculated in accordance with the single tariff.
- (2) Any amount representing value-added tax charged and collected in terms of the Value-Added Tax Act, 2000 (Act [No. 10 of 2000](#)) in respect of the provision of a service, must be disregarded for the purpose of calculating the amount of levy payable in terms of subregulation (1).

## 4. Levy period and time and manner of payment

- (1) The levy payable in terms of regulation 2 must be paid in respect of every period of two months calculated with effect from-
  - (a) the date of commencement of these regulations; or
  - (b) the date of registration, in the case of an accommodation establishment registered after the date of commencement of these regulations.
- (2) Payment of the amount of the levy must-
  - (a) be made to the Board not later than-
    - (i) the last day of the calendar month that follows a levy period; or
    - (ii) if the last day of that month falls on a Saturday, Sunday or public holiday, on the first business day after that day;
  - (b) be made at an office of the Board or in accordance with any other arrangement approved by the Board; and
  - (c) be accompanied by a statement, in a form determined by the Board, in respect of the levy period for which the payment is made.

## 5. Additional charge on late payment

An owner, who fails to pay the levy in full by the last day for payment prescribed by regulation 4(2)(a), must pay, in addition to the levy, a charge equal to 5 percent of any outstanding amount of the levy in respect of each month or a part of a month during which the outstanding amount remains unpaid.

## 6. Offences and penalties

An owner who, on expiry of a period of 14 days after the Board has sent a written demand to the owner requiring him or her to pay any outstanding amount of the levy or of interest accrued in terms of

regulation 5, fails to pay that amount is guilty of an offence and is liable to a fine not exceeding N\$ 4000 or to a sentence of imprisonment not exceeding one year or to both such fine and such imprisonment.