



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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## Government Notice

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### OFFICE OF THE PRIME MINISTER

No. 253

2011

#### PROMULGATION OF ACT OF PARLIAMENT

The following Act which has been passed by the Parliament and signed by the President in terms of the Namibian Constitution is hereby published in terms of Article 56 of that Constitution.

No. 11 of 2011:    Value-Added Tax Amendment Act, 2011.

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**Act No. 11, 2011 VALUE-ADDED TAX AMENDMENT ACT, 2011****EXPLANATORY NOTE:**

\_\_\_\_\_ Words underlined with a solid line indicate insertions in existing provisions.

[ ] Words in bold type in square brackets indicate omissions from existing provisions.

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**ACT**

**To amend the Value-Added Tax Act, 2000, so as to abolish the supply of medical or paramedical services as a zero-rated supply; to provide for a supply of medical or paramedical services as an exempt supply; to allow for a month end cut-off date of a tax period of not more than 10 days after the last day of the month; to provide for a tax tribunal for VAT appeal cases; and to provide for incidental matters.**

*(Signed by the President on 25 December 2011)*

**BE IT ENACTED** by the Parliament of the Republic of Namibia, as follows:

**Amendment of section 23 of Act No. 10 of 2000, as amended by section 12 of Act No. 34 of 2000**

1. Section 23 of the Value-Added Tax Act, 2000 (Act No. 10 of 2000) (*in this Act referred to as "the principal Act"*) is amended by the substitution for subsection (8) of the following subsection:

“(8) Notwithstanding anything in this section, the Commissioner may, upon written application by a registered person, determine, by notice in writing, a day in substitution for the last day referred to in subsection (2)(b), not being a day more than 10 days before or after the last day, and the determination shall take effect from a date, and subject to such conditions as, specified in the notice.”.

**Amendment of section 28 of Act No. 10 of 2000, as amended by section 15 of Act No. 34 of 2000**

2. Section 28 of the principal Act is amended by the substitution for subsection (2) of the following subsection:

“(2) Any person dissatisfied with an objection decision may, within 60 days after the person was served with a notice of the objection decision, lodge with the Commissioner a notice of appeal to the special court for hearing income tax appeals constituted under section 73 of the Income Tax Act, 1981 (Act No. 24 of 1981) or a tax tribunal constituted under section 73A of that Act.”.

**Act No. 11, 2011      VALUE-ADDED TAX AMENDMENT ACT, 2011**

**Amendment of Schedule III to Act No. 10 of 2000, as amended by section 30 of Act No. 34 of 2000, section 14 of Act No. 6 of 2002, section 8 of Act No. 12 of 2004, section 1 of Act No. 4 of 2008 and section 6 of Act No. 4 of 2010**

**3.** Schedule III to the principal Act is amended by the deletion of subparagraphs (gg) and (hh) of paragraph 2.

**Amendment of Schedule IV to Act No. 10 of 2000, as amended by section 32 of Act No. 34 of 2000, section 9 of Act No. 12 of 2004, section 6 of Act No. 2 of 2007, section 7 of Act No. 4 of 2010**

**4.** Schedule IV to the principal Act is amended by the addition after subparagraph (k) of paragraph 2 of the following subparagraphs:

“(l) a supply of medical or paramedical services by -

- (i) any person referred to in section 17(1) of the Medical and Dental Act, 2004 (Act No. 10 of 2004); or
  - (ii) a person who holds a written authority under the Medical and Dental Act, 2004 (Act No. 10 of 2004); or
  - (iii) a nurse or midwife registered under the Allied Health Professions Act, 2004 (Act No. 7 of 2004); or
  - (iv) a practitioner or paramedic registered under the Allied Health Professions Act, 2004 (Act No. 7 of 2004);”
- (m) a supply of services and rooms by a person in the ordinary course of operating a registered hospital, maternity home, nursing home, convalescent home, hospice or clinic.”.

**Short title and commencement**

**5.** This Act is called the Value-Added Tax Amendment Act, 2011, and comes into operation on the first day of the month following the month of its publication in the *Gazette*.

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