



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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WINDHOEK - 15 July 2008

No. 4084

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## Government Notice

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### OFFICE OF THE PRIME MINISTER

No. 170

2008

#### PROMULGATION OF ACT OF PARLIAMENT

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

No. 4 of 2008: Value-Added Tax Amendment Act, 2008.

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Act No. 4, 2008

**VALUE -ADDED TAX AMENDMENT ACT, 2008****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.

**ACT**

**To amend the Value-Added Tax Act, 2000, so as to zero rate fresh and dried beans, sunflower cooking oil, animal fat, bread, and bread and cake flour; and to provide for incidental matters.**

*(Signed by the President on 27 June 2008)*

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

**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 and section 8 of Act No. 12 of 2004.**

**1.** Schedule III to the Value-Added Tax Act, 2000 is amended by the addition to paragraph 2 of the following subparagraph:

“(ee) a supply of fresh and dried beans (excluding canned and frozen beans), sunflower cooking oil, fried out or processed animal fat used for the preparation of food, bread and cake flour (sifted and unsifted) and bread, but does not include these items when furnished or served as a meal, or as cooked or prepared food.”

**Short title and commencement**

**2.** This Act is called the Value-Added Tax Amendment Act, 2008, and commences on the first day of the month following the month in which this Act is published in the *Gazette*.