



IMPOSITION OF STANDARD VALUES ON LLPBN PRODUCTS FOR THE FINANCIAL YEAR 2026/2027

LLPBN levies on the export and import of livestock, domestic transactions, as well as slaughtering at abattoirs are levied against a standard value in case such transactions are not auditable. The standard levy is updated annually as per Government Notice 139/2012, based on actual values realised the previous calendar year (in this case 2025). The standard values for implementation 1 April 2026 to 31 March 2027 are as follows:

Standard values to be used during Financial Year 2026/2027			
STANDARD VALUE	N\$/ head	To be submitted at the meeting	% increase/decrease
	2025/2026	2026/2027	
Cattle: Live Prices	7 754	9 596	24%
Sheep: Live/ slaughter Prices	1 234	1 492	21%
Goat: Live/ slaughter Prices	1 154	1 533	33%
Cattle: Slaughter Prices	15 270	15 765	3%
Pig: Live/Slaughter Prices	2 896	3 071	6%
Poultry	34.62p/kg	59 p/kg	70%

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