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Government Notice

MINISTRY OF AGRICULTURE, WATER AND LAND REFORM

No. 382

2024

IMPOSITION OF LEVIES UNDER LIVESTOCK AND LIVESTOCK PRODUCTS ACT, 1981

Under section 17(1) of the Livestock and Livestock Products Act, 1981 (Act No. 12 of 1981), and on the recommendation of the Livestock and Livestock Products Board of Namibia, I, with effect from a date 30 days after the date of publication of this Notice in the *Gazette* –

- (a) impose the general and special levies specified in paragraphs 1 and 2 in the Schedule; and
- (b) repeal Government Notices No. 272 of 15 December 2010, No. 139 of 1 June 2012, No. 3 of 15 January 2013, No. 51 of 15 April 2015, No. 146 of 15 July 2015, No. 288 of 30 September 2022.

C. SCHLETTWEIN
MINISTER OF AGRICULTURE,
WATER AND LAND REFORM

Windhoek, 21 October 2024

SCHEDULE

Definitions

1. In this notice a word or an expression to which a meaning has been assigned in the Act bears that meaning, and unless the context otherwise indicates –

“classified” means classified by or on behalf of the board;

“eggs” means the eggs of poultry;

“egg products” means processed products whether or not fresh, dried, frozen, liquid, powdered, whole or portion, resulting from the processing of eggs or of various components or mixtures of eggs, or from the further processing of the processed products and includes egg whites, egg yolks, salted yolks, sugared yolks, salted whole eggs, sugared whole eggs, and various yolk and white blends with or without added sugar or salt, egg albumen powder, egg white powder, whole egg powder, egg yolk powder, egg yolks fluid and whole egg fluid;

“general levy” means a general levy referred to in section 17(1)(a) of the Act and specified in paragraph 2;

“green hide” means freshly flayed hides not salted, dried or processed;

“green skin” means freshly flayed skins not salted, dried or processed;

“hide” means the hide of a bovine;

“raw milk” means milk that has not been pasteurised, sterilised or subjected to heat treatment, whether with full fat or with reduced fat content;

“skin” means the skin of a sheep or goat;

“slaughter poultry” means poultry ready for slaughter, intended for slaughter or presented for slaughter;

“special levy” means a special levy referred to in section 17(1)(a) of the Act and specified in paragraph 3; and

“the Act” means the Livestock and Livestock Products Act, 1981 (Act No. 12 of 1981).

General levies

2. (1) A general levy of –
- (a) 0,6% is imposed on the selling price of cattle, sheep, goats, pigs and poultry sold in Namibia;
 - (b) 0,6% is imposed on the selling price of raw milk, eggs, green skins, wet salted and dry salted skins, green hides, wet salted and dry salted hides produced in Namibia and sold for the first time in Namibia: Provided that ‘sold for the first time’ includes every sale by a producer to another entity or person, including a producer himself or herself or any affiliate or subsidiary of that producer;
 - (c) 0,8% is imposed on the selling price of cattle, sheep, goats, pigs, poultry, meat and meat products, dairy products, eggs, egg products, green skins, wet salted and dry

salted skins, pickled and further processed skins, green hides, wet salted and dry salted hides and pickled and further processed hides imported (including those in-transit and in bond) into Namibia;

- (d) 1,0% is imposed on the selling price of cattle, sheep, goats, pigs and poultry, raw milk, eggs, green skins, wet salted and dry salted skins, green hides, and wet salted and dry salted hides exported from Namibia; and
- (e) 0,7% is imposed on the selling price of the carcasses of cattle, sheep, goats, pigs and poultry slaughtered in Namibia.

(2) If the board cannot verify the selling price of a livestock and livestock product specified in subparagraph (1) it must determine the standard values of the livestock and livestock product with reference to –

- (a) in the case of cattle and sheep slaughtered at export abattoirs, the previous calendar year's weighted average Namibian export abattoir reported prices for carcasses of grades A2, AB2, B2 and C2 of cattle and sheep;
- (b) in the case of cattle and sheep sold in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average prices of cattle and sheep reported by any institution designated by the board;
- (c) in the case of goats and goat carcasses sold in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average Namibian auction prices of goats reported by any institution designated by the board;
- (d) in the case of pigs and pig carcasses sold in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average prices of B0 and BP grade pigs reported by any institution designated by the board;
- (e) in the case of slaughter poultry, the previous calendar year's weighted average prices of slaughter poultry, whether or not produced in Namibia, exported, imported, in-transit or in bond, reported by any institution designated by the board;
- (f) in the case of poultry carcasses, cuts, offals, whether or not produced in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average prices per kilogram of whole poultry carcasses reported by any institution designated by the board, multiplied by the mass of the carcasses, cuts, and offals concerned;
- (g) in the case of day old poultry chicks whether or not produced in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average prices of day old poultry chicks reported by any institution designated by the board;
- (h) in the case of layers, whether or not produced in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average prices of layers reported by any institution designated by the board;
- (i) in the case of live poultry sold in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average Namibian auction prices of poultry reported by any institution designated by the board;
- (j) in the case of eggs, the previous calendar year's weighted average prices of each grade of eggs, namely small, medium, large, extra-large or jumbo, whether or not

- produced in Namibia, exported, imported, in-transit or in bond, reported by any institution designated by the board;
- (k) in the case of egg products, the previous calendar year's weighted average prices of the egg product concerned, whether or not produced in Namibia, exported, imported, in-transit or in bond, reported by any institution designated by the board;
 - (l) in the case of wet salted sheep skins, whether or not produced in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average price per skin reported by any institution designated by the board;
 - (m) in the case of green skins of sheep and goat, dry salted sheep and goat skins, and wet salted goat skins, whether or not produced in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average prices of green sheep skins reported by any institution designated by the board;
 - (n) in the case of green hides, wet salted and dry salted hides, whether machine or hand flayed, whether or not produced in Namibia, exported, imported, in-transit or in bond, the previous calendar year's annual weighted average prices per kilogram reported by any institution designated by the board;
 - (o) in the case of green skins, wet salted and dry salted skins auctioned in Namibia, the previous calendar year's weighted average auction prices of green skins, wet salted and dry salted skins reported by any institution designated by the board;
 - (p) in the case of green hides, wet salted and dry salted hides, whether machine or hand-flayed, auctioned in Namibia, the previous calendar year's weighted average auction prices of green hides, wet salted and dry salted machine and hand-flayed hides reported by any institution designated by the board;
 - (q) in the case of raw milk, whether or not produced in Namibia, exported, imported, in-transit or in bond, the previous calendar year's weighted average selling prices of raw milk reported by any institution designated by the board; and
 - (r) in the case of any other imported, in-transit or in bond livestock products whose standard values are not specified in subparagraphs (a) to (q), the standard value must be determined with reference to the previous calendar year's weighted average price reported by any institution designated by the board, but –
 - (i) if the average price is not available, the standard value is the average free on board value of imports per unit of the HS Codes concerned as reported by any institution designated by the board from the country of origin, of the imported, in-transit or in bond livestock products; or
 - (ii) if the average free on board value of imports per unit referred to in subparagraph (i) is not available, the standard value is the composite value reported by any institution designated by the board.

Special levies

3. The following special levies are imposed:

- (a) a special meat classification levy on carcasses derived from cattle, sheep, goats, pigs and poultry classified at abattoirs, factories or refrigeration plants within Namibia, and which –

- (i) in the case of cattle carcasses, is equal to 0,4% of the selling price of the cattle carcasses in question, and if the board cannot verify the selling price of the carcasses in question, the standard value contemplated in paragraph 2(2)(a) in respect of cattle;
 - (ii) in the case of sheep or goat carcasses, is equal to 0,7% of the selling price of the sheep or goat carcasses, and if the board cannot verify the selling price of the carcasses in question, the standard value contemplated in paragraph 2(2)(a) in respect of sheep or the standard value contemplated in paragraph 2(2)(c) in respect of goats;
 - (iii) in the case of pig carcasses, is equal to 0,4% of the selling price of the pig carcasses, and if the board cannot verify the selling price of the pig carcasses, the standard value contemplated in paragraph 2.2(d); and
 - (iv) in the case of poultry carcasses, is equal to 0,2% of the selling price of the poultry carcasses, and if the board cannot verify the selling price of the carcasses, the standard value contemplated in paragraph 2(2)(f).
- (b) a special classification levy on –
- (i) raw milk classified at factories or refrigeration plants within Namibia, which in respect of raw milk is equal to 0,4% of the selling price of the raw milk, and if the board cannot verify the selling price of the raw milk, the standard value of the raw milk contemplated in paragraph 2(2)(q);
 - (ii) eggs classified at a packing station within Namibia, which in respect of eggs is equal to 0,2% of the selling price of the eggs, and if the board cannot verify the selling price of the eggs, the standard value of the eggs contemplated in paragraph 2(2)(j);
 - (iii) skins classified at abattoirs, tanneries, point of loading for export or assembly yards, prior to export, which in respect of skins is equal to 0,7% of the selling price in question, and if the board cannot verify the selling price of the skins, the standard value of the skins contemplated in paragraph 2(2)(l), (m) and (o); and
 - (iv) hides classified at abattoirs, tanneries, point of loading for export or assembly yards, prior to export, which in respect of hides is equal to 0,4% of the selling price of the hides, and if the board cannot verify the selling price of the hides, the standard value of the hides contemplated in paragraph 2(2)(n) and (p).

Purpose of special levies

4. The special levies must be utilised for funding carcass and other classification services provided by the board.

Payment of levies

5. (1) The levies are to be paid as follows:
- (a) the general levy must, subject to the type of transaction in each case –
 - (i) be collected by the purchaser from the seller and paid to the board in the

case of the sale of cattle, sheep, goats, pigs, poultry, raw milk, eggs, green hides and skins, wet salted and dry salted skins and wet salted and dry salted hides;

- (ii) be collected, in the case of public, virtual or online auctions, by the auctioneer or facilitator of the auction from the seller and paid to the board in the case of the sale of cattle, sheep, goats, pigs, poultry, green hides and skins, wet salted and dry salted skins and wet salted and dry salted machine and hand-flayed hides by auction;
 - (iii) be collected by the owner, operator or manager of the abattoir from the producer causing cattle, sheep, goats, pigs and poultry to be slaughtered at the abattoir and paid to the board;
 - (iv) be paid to the board by the exporter of cattle, sheep, goats, pigs, poultry, eggs, raw milk, green skins, wet salted and dry salted skins, green hides, and wet salted and dry salted hides; or
 - (v) be paid to the board by the importer of cattle, sheep, goats, pigs, poultry, meat and meat products, dairy products, eggs, egg products, green skins, wet salted and dry salted skins, pickled and further processed skins, green hides, wet salted and dry salted hides and pickled and further processed hides;
- (b) one half of the special meat classification levy must be paid by the producer causing the livestock in question to be slaughtered at an abattoir and the remaining half by the owner, operator or manager of that abattoir where such livestock is slaughtered and the carcasses are classified, but the abattoir must collect the total levy and pay it over to the board; and
- (c) the special classification levy on raw milk, eggs, hides, and skins, must be paid to the board by the person on whose behalf the classification service is rendered, and that person must pay the levy over to the board.

(2) The levies to be paid in accordance with subparagraph (1) must be paid to the board in the manner and at the times specified in regulation 3(1) of the Livestock and Livestock Products Regulations published under Government Notice No. 381 of 13 December 2024.
