



LIVESTOCK AND LIVESTOCK PRODUCTS BOARD

Our reference: VR 10/P

Enquiries: Paul J Strydom

LEVY PAYMENTS TO THE LIVESTOCK AND LIVESTOCK PRODUCTS BOARD

- ROLEPLAYERS IN THE EGG SECTOR -

The Livestock and Livestock Products Board of Namibia wishes to inform roleplayers in the egg sector that a seller paying the general levies directly to the Livestock and Livestock Products Board of Namibia (the Board), instead of the purchaser collecting it from the seller and paying it over to the Board, as contemplated in paragraph 5(1)(a)(i) of Government Notice 382 of 13 December 2024 published by the Livestock and Livestock Products Act, 1981 (Act No. 12 of 1981), is within the ambit of the Act.

The words “be collected by the purchaser from the seller and paid to the board in the case of the sale of” in paragraph 5(1)(a)(i) of the Levy Notice implies or by implication states that the levy concerned is actually payable *by the seller concerned*. If a seller concerned is paying a levy directly to the board he/she will be in order, and will actually comply with the letter and spirit of the LLP Act, read with the Levy Notice and the Regulation Notice 382.

Therefore in the case of the egg sector where the question originated, it is within the LLP Act for a seller in the egg sector to pay the levies directly to the Board.

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