



Export Levy Amendment

Tax Alert 2/2021 - Namibia

On 30 November 2020, the Minister of Finance amended Schedule 3 of the Export Levy Act.

The main changes apply to the wood products and comprises of the inclusion of local names, the correction of spelling errors and amendments to the export levy rate on the export of specified wood products to general countries from 15% to N\$2/kg.

Below is a summary of the changes per specified product.

Wood		
Commodity Code	Specific Products	Change
4403.11	Wood in the rough..., treated with paint, stains, creosote, etc Coniferous	Export levy rate (general) from 15% to N\$2/kg
4403.12	Wood in the rough..., treated with paint, stains, creosote, etc Non- Coniferous	Export levy rate (general) from 15% to N\$2/kg
4403.21	Other coniferous wood in the rough of pine of which any cross-sectional dimension is 15cm or more	Export levy rate (general) from 15% to N\$2/kg
4403.22	Other coniferous wood of pine	Export levy rate (general) from 15% to N\$2/kg
4403.23	Other coniferous wood of fir and spruce of which any cross-sectional dimension is 15cm or more	Export levy rate (general) from 15% to N\$2/kg
4403.24	Other coniferous wood of fir and spruce, other	Export levy rate (general) from 15% to N\$2/kg
4403.25	Other of which any cross-sectional dimension is 15cm or more	Export levy rate (general) from 15% to N\$2/kg
4403.26	Other	Export levy rate (general) from 15% to N\$2/kg
4403.4	Other, of tropical wood:	Export levy rate (general) from 15% to N\$2/kg

4403.41	Dark red meranti, light red meranti and meranti bakau	Export levy rate (general) from 15% to N\$2kg
4403.49	Other: Including Burkia Africana, sering (Omutundungu) Baikiaea plurijuga (Zambezi Teak) Combretum imberbe lead wood (Omukuku) Acacia Senegalensis Acacia Erioloba Camel thorn (Omwoonde) colophospermum mopane wood (Mopane tree, Omusati) Pterocarpus angolensis, Kiaat, Muguva Terminalia sericea (Silver Cluster-leaf, Geelhout) Berchemia Zeyheri (Red Ivory) guibourtia coleosperma Rosewood (Musivi) terminalia prunioides (Omuhama)	1. Export levy rate (general) from 15% to N\$2kg 2. Spelling and inclusion of local names
4403.91	Oak wood (Quercus spp.) in the rough	Export levy rate (general) from 15% to N\$2kg
4403.93	Of beech wood (Fagus spp.) in the rough of which any cross-sectional dimension is 15cm or more	Export levy rate (general) from 15% to N\$2kg
4403.94	Of beech wood (Fagus spp.)	Export levy rate (general) from 15% to N\$2kg
4403.95	Of birch (Betula spp) of which any cross-sectional dimension is 15cm or more	Export levy rate (general) from 15% to N\$2kg
4403.96	Of birch (Betula spp)	Export levy rate (general) from 15% to N\$2kg
4403.97	Of poplar and aspen (Populus spp.)	Export levy rate (general) from 15% to N\$2kg
4403.98	Of eucalyptus Free	Export levy rate (general) from 15% to N\$2kg
4403.99	Other	Export levy rate (general) from 15% to N\$2kg
4403.99.10	Of yellowwood (Podocarpus Falcatus, Podocarpus Henkelli, Podocarpus Latfolius)	Export levy rate (general) from 15% to N\$2kg
4403.99.20	Of Black Stinkwood (Ocotea Bullata)	Export levy rate (general) from 15% to N\$2kg
4403.95	Of birch (Betula spp) of which any cross-sectional dimension is 15cm or more	Export levy rate (general) from 15% to N\$2kg
4403.96	Of birch (Betula spp)	Export levy rate (general) from 15% to N\$2kg
4403.97	Of poplar and aspen (Populus spp.)	Export levy rate (general) from 15% to N\$2kg
4403.98	Of eucalyptus Free	Export levy rate (general) from 15% to N\$2kg
4403.99	Other	Export levy rate (general) from 15% to N\$2kg
4403.99.10	Of yellowwood (Podocarpus Falcatus, Podocarpus Henkelli, Podocarpus Latfolius)	Export levy rate (general) from 15% to N\$2kg
4403.99.20	Of Black Stinkwood (Ocotea Bullata)	Export levy rate (general) from 15% to N\$2kg

Herewith the current Schedule 3.

Please note that reference to (“EU”) in the schedule refers to countries that are party to the Economic Partnership Agreement (EPA) between the Southern African Development Community and the European Union while reference to “General” refers to countries that are not part of the EPA.

Column 1			Column 2	
Main Products	Commodity Code	Specific Products	Export Levy Rate	
			EU	General
Mopane Roots	12119090	Mopane Roots, sorted	1.50%	1.50%
	12119090	Mopane Roots, unsorted	2.00%	2.00%
		Sandblasted mopane roots	0.00%	0.00%
Devils claw	12119080	Roots tubers	1.50%	1.50%
	12119090	Devil’s claw, sliced and dried	1.00%	1.00%
	13021990	Chemicals extraction of Devil’s claw	0.25%	0.25%
	12119080	Pharmaceutical and other products of Devil’s Claw	0.00%	0.00%
Hoodia	12119090	Hoodia plant log	2.00%	2.00%
	121190	Hoodia, sliced and dried	1.00%	1.00%
	13021990	Chemicals extraction of hoodia	0.25%	0.25%
	12119080	Pharmaceutical and other products of hoodia	0.00%	0.00%

Main Products	Column 1		Column 2		
	Commodity Code	Specific Products	Export Levy Rate		
			EU	General	
Wood	4401.11	Fuel wood, in logs, in billets... or in similar forms: Coniferous wood in chips or particles	Free	N\$2/kg	
	4401.12	Fuel wood, in logs, in billets... or in similar forms: Non-coniferous wood in chips or particles	Free	N\$2/kg	
	4401.21	Wood in chips or particles: Coniferous	Free	N\$2/kg	
	4401.22	Wood in chips or particles: Non-coniferous	Free	N\$2/kg	
	4401.31	Sawdust, wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms: wood pellets	Free	N\$2/kg	
	4401.39	Sawdust, wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms: Other	Free	N\$2/kg	
	4401.40	Sawdust, wood waste and scrap, Not agglomerated	Free	N\$2/kg	
	4403.11	Wood in the rough..., treated with paint, stains, creosote, etc Coniferous	Free	N\$2/kg	
	4403.12	Wood in the rough..., treated with paint, stains, creosote, etc Non- Coniferous	Free	N\$2/kg	
	4403.21	Other coniferous wood in the rough of pine of which any cross-sectional dimension is 15cm or more	Free	N\$2/kg	
	4403.22	Other coniferous wood of pine	free	N\$2/kg	
	4403.23	Other coniferous wood of fir and spruce of which any cross-sectional dimension is 15cm or more	Free	N\$2/kg	
	4403.24	Other coniferous wood of fir and spruce, other	Free	N\$2/kg	
	4403.25	Other of which any cross-sectional dimension is 15cm or more	Free	N\$2/kg	
	4403.26	Other	free	N\$2/kg	
		4403.4	Other, of tropical wood:	Free	N\$2/kg
		4403.41	Dark red meranti, light red meranti and meranti bakau	Free	N\$2/kg
		4403.49	Other: Including <i>Burkia Africana</i> , <i>sering</i> (Omutundungu) <i>Baikiaea plurijuga</i> (Zambezi Teak) <i>Combretum imberbe</i> lead wood (Omukuku) <i>Acacia Senegalensis</i> <i>Acacia Erioloba</i> Camel thorn (Omwoonde) colophospermum mopane wood (Mopane tree, Omusati)	Free	N\$2/kg
			<i>Pterocarpus angolensis</i> , Kiaat, Muguva <i>Terminalia sericea</i> (Silver Cluster-leaf, Geelhout) <i>Berchemia Zeyheri</i> (Red Ivory) <i>guibourtia coleosperma</i> Rosewood (Musivi) <i>terminalia prunioides</i> (Omuhama)		
		4403.91	Oak wood (<i>Quercus spp.</i>) in the rough,	free	N\$2/kg
		4403.93	Of beech wood (<i>Fagus spp.</i>) in the rough of which any cross-sectional dimension is 15cm or more	Free	N\$2/kg
		4403.94	Of beech wood (<i>Fagus spp.</i>)	Free	N\$2/kg
		4403.95	Of birch (<i>Betula spp.</i>) of which any cross-sectional dimension is 15cm or more	Free	N\$2/kg
		4403.96	Of birch (<i>Betula spp.</i>)	Free	N\$2/kg
		4403.97	Of poplar and aspen (<i>Populus spp.</i>)	free	N\$2/kg
		4403.98	Of eucalyptus	Free	N\$2/kg
	4403.99	Other:	Free	N\$2/kg	
	4403.99.10	Of yellowwood (<i>Podocarpus Falcatus</i> , <i>Podocarpus Henkelli</i> , <i>Podocarpus Latfolius</i>)	Free	N\$2/kg	
	4403.99.20	Of Black Stinkwood (<i>Ocotea Bullata</i>)	free	N\$2/kg	
	4403.99.30	Of Blackwood (<i>Acasia Melanoxyton</i>)	Free	N\$2/kg	
	4403.99.90	Other: Including <i>Burkia Africana</i> , <i>sering</i> (Omutundungu) <i>Baikiaea plurijuga</i> (Zambezi Teak) <i>Combretum imberbe</i> lead wood (Omukuku) <i>Acacia Senegalensis</i> <i>Acacia Erioloba</i> Camel thorn (Omwoonde) colophospermum mopane wood (Mopane tree, Omusati) <i>Pterocarpus angolensis</i> , Kiaat, Muguva <i>Terminalia sericea</i> (Silver Cluster-leaf, Geelhout) <i>Berchemia Zeyheri</i> (Red Ivory) <i>guibourtia coleosperma</i> Rosewood (Musivi) <i>terminalia prunioides</i> (Omuhama)	Free	N\$2/kg	



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