



Nutrition and Food Security Alliance of Namibia - www.nafsan.org

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13 June 2025

Mr. Nghidinua Daniel
Executive Director
Ministry of Justice and Labour Relations
Windhoek, Namibia

FOR ATTENTION: Ms Aletta Shikololo

Re: REQUEST FOR WRITTEN SUBMISSIONS ON LEGISLATIVE REFORMS

The Nutrition and Food Security Alliance of Namibia (NAFSAN - www.nafsan.org) wishes to express our sincere appreciation to the Ministry of Justice and Labour Relations for the call to submit proposals for new laws or amendments to existing legislation, as an important step to keep the legal and policy framework of our nation relevant and up to date.

NAFSAN is a membership-based Civil Society Alliance comprising civil society organizations, academic institutions, and – momentarily – private sector entities. We are an officially recognized technical high-level partner within the national and regional Coordination Structures of the revised Food and Nutrition Security Policy, which was launched in December 2021 by the Right Honourable Prime Minister.¹ Our roles and responsibilities include informing, coordinating, and advocating on issues related to nutrition and food security across the country.

In line with our role and mandate, we hereby **submit our proposal (HIGH priority)**, which directly concerns the **Value-Added Tax Act 10 of 2000**.

We specifically like to request for the **removal of the VAT exemption** for the **“supply of dry white and brown granular sugar”** [Schedule III, Section 9 - Zero-rated Supplies - No. 2 (ff) on page 94], while the “supply of fresh milk” should remain zero-rated (= exempted from VAT).

This exemption was inserted through the **Value-Added Tax Amendment Act 4 of 2010** and was surely well-intended at the time. However, over the last 15 years, the clear link between sugar, and overweight/obesity has been established, and the latter is a main contributor to various noncommunicable diseases (NCDs), incl. high blood pressure, high cholesterol, type-2 diabetes, chronic fatigue and inflammation, as well as cancer. This not only leads to lower quality of life and reduced life expectancy but also increased public health expenditures. The annual costs of obesity to Namibia’s economy are estimated at 19.4 billion (± 8.8% GDP).

Considering these negative effects, it is not advisable to continue subsidizing the consumption and incentivizing the over-consumption of sugar any longer.

¹ See: <https://opm.gov.na/national-food-and-nutrition-security> & <https://www.nafsan.org/nfns>

In addition to this clear and easily doable first proposal, we furthermore like to make a **second proposal (medium priority)** that is directly related and concerns the **introduction of a tax on sugar-sweetened beverages**.

Such type of tax has so far been developed and implemented in some form in over 120 countries across the world. UNICEF in collaboration with Namibia's Ministry of Health and Social Services recently initiated a consultancy to explore the potential health-benefits of introducing such a tax. As far as we know, the consultants are expected to present their findings and recommendations later this year or latest by early 2026.

In the likelihood that such a tax will also be recommended for Namibia, we would like to hereby suggest that the income from such tax should then be ringfenced and dedicated for health-and nutrition-related expenditures.

Such legislative steps would be clearly aligned with global recommendations by the World Health Organization, which has encouraged countries to adopt sugar taxes or similar fiscal policies as part of comprehensive strategies to reduce the burden of NCDs and improve the health of a country's general population.

We thank you so much for considering our two proposals and remain at your disposal to provide any further information or clarification regarding our submission.

Yours Faithfully



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POLICY AND LEGISLATIVE PROPOSAL SUBMISSION

(additional information)

Title of Law: Amendment of the Value-Added Tax Act

Motivation:

In 2010, Namibia exempted white and brown sugar from VAT, with an understanding - at the time - that this would benefit the poor and marginalized (see attached “Debates” at Parliament on the Act). However, scientific evidence is clearly showing the negative health effects and Namibia is experiencing a significant rise in non-communicable diseases (NCDs), such as diabetes, hypertension, and cardiovascular conditions, which are linked to excessive sugar consumption.

What is the current challenge / shortcoming

Malnutrition is a pressing issue for us, with severe consequences for children, families, communities and the country’s overall socio-economic development, with Namibia experiencing **the triple burden of malnutrition**, i.e. undernutrition alongside ‘hidden hunger’ (= micronutrient deficiencies) and overnutrition (overweight and obesity).

One of the major contributors to overnutrition is the excessive consumption of sugar, including through sugar-sweetened beverages. Scientific evidence has consistently shown that high sugar intake is directly linked to the prevalence of obesity and diet-related NCDs. In Namibia, these health conditions are increasingly affecting people of all ages and placing a significant and unsustainable strain on the already overstretched public healthcare system. Hospitals and clinics are battling rising numbers of NCD cases, requiring long-term treatment, specialized care, and substantial financial resources that could otherwise be used for other pressing health needs.

The VAT exemption (= subsidy) makes sugar more affordable, without it having a nutritional value but rather poses a health risk to many. In addition, sugar is highly addictive and the over-consumption of sugar by school-going children evidently affects their learning and other behaviors negatively.

What will the policy achieve?

Removing the exemption and apply normal VAT on sugar is a practical and evidence-based step that would promote healthier dietary choices while increasing much-needed tax revenue. By increasing the cost of sugary products, this fiscal policy would discourage excessive consumption, especially among vulnerable populations such as children and low-income groups, who are often targeted by aggressive marketing and are more susceptible to the long-term health consequences of poor diets.

Reintroducing Value-Added Tax (VAT) on sugar and sugar-laden products would therefore serve not only as a revenue-generating measure but also as a positive public health intervention.

The additional revenue generated from VAT on sugar or a future additional Sugar-Sweetened Beverage tax can be ring-fenced and strategically redirected to support national health promotion campaigns, fund nutrition education programs, and strengthen the prevention and treatment of NCDs.



Republic of Namibia

DEBATES
OF THE
NATIONAL ASSEMBLY

2010

TENTH SESSION, FOURTH PARLIAMENT

03 MARCH 2010 – 18 MARCH 2010

VOLUME 124

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**VALUE-ADDED TAX AMENDMENT BILL
HON TWEYA**

INCOME TAX AMENDMENT BILL

HON SPEAKER: The Second Notice of Motion is the one by the Honourable Deputy Minister of Finance. Does the Deputy Minister move that the Bill be now introduced?

**INTRODUCTION AND FIRST READING
VALUE-ADDED TAX AMENDMENT BILL**

HON DEPUTY MINISTER OF FINANCE: I Move the Motion, Honourable Speaker.

HON SPEAKER: Who seconds the Motion? Objection? Agreed to. Will the Honourable Deputy Minister please table the Bill? The Secretary will now read the Bill a First Time.

**SECOND READING
VALUE-ADDED TAX AMENDMENT BILL**

HON SPEAKER: Does the Deputy Minister of Finance move that the Bill be now read a Second Time?

HON DEPUTY MINISTER OF FINANCE: I move so, Honourable Speaker.

HON SPEAKER: Seconded? Objections? Agreed to. I will give the Deputy Minister an opportunity to speak on the Bill, but for now, the House shall rise for refreshments.

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HON TWEYA**

**HOUSE ADJOURNED AT 15:40
HOUSE RESUMED AT 16:20 PURSUANT TO ADJOURNMENT**

HON DEPUTY MINISTER OF FINANCE: Honourable Speaker, Honourable Members, I have the pleasure to motivate the Value-Added Tax Amendment Bill of 2010.

The elimination of Value-Added Tax on a few essential food items and services was duly considered as an option to assist the low-income consumers. The global financial crisis resulted in economic downturn affecting Namibia calls for domestic interventions.

As a caring Government and due to the consistent and persistent commitment of this Government to a pro-poor budget, the Government is occupied with identifying measures to mitigate the external shocks that adversely affect the citizens.

The various policy interventions that the Government has undertaken are to ensure that there are equitable options with negative impacts on the Namibian citizens. The Government has decided to further assist especially the low-income consumers and it was decided to add the following goods and services to zero rates:

1. The supply of wet and dry white and brown sugar;
2. To add to the zero rate the supply of fresh milk;
3. The supply of funeral undertaking services; and
4. The supply of medical and para-medical services and to delete the medical and para-medical services as an exempt supply.

It is, therefore, my pleasure to submit this VAT Amendment Bill to this Honourable House for consideration and approval. I thank you, Honourable Speaker.

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**VALUE-ADDED TAX AMENDMENT BILL
HON DR KAWANA / HON IIVULA-ITHANA**

HON SPEAKER: I thank the Deputy Minister. Any further discussion? Dr Kawana.

HON MINISTER OF PRESIDENTIAL AFFAIRS AND ACTING ATTORNEY-GENERAL: Thank you very much, Honourable Speaker. I rise to support the Value-Added Tax Amendment Bill and in the same vein to express my utmost disappointment in some of these business entities.

We as a Government are always trying to alleviate the plight of our economically disadvantaged Namibians and we forego tax in order to ensure that the economic conditions of our citizens are addressed, but more often than not, one experiences a situation that instead of the prices coming down, they are going up and I hope this will not be the situation regarding this matter. We have done our part as the Government and we expect the business community to meet Government halfway to address the plight of the poor and the marginalised. Should they continue, we would have to find another alternative to make sure that these benefits go to the intended beneficiaries. Otherwise, I support the Amendment Bill, but saying that I hope we are not going to experience a situation whereby these prices will go up. We are looking forward to seeing these prices coming down so that the poor can benefit. Otherwise, other measures must be put in place to control the capitalism that is really taking advantage of this Government and the poor people. I support the Amendment Bill

HON SPEAKER: I thank the Honourable Minister. Minister of Justice.

HON MINISTER OF JUSTICE: Thank you, Comrade Speaker. I rise to add my voice in support to the Value-Added Tax Amendment Bill. Let me start with what my Learned Colleague, Dr Kawana, has addressed, namely that when tax is reduced, either the price remains the same or it

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VALUE-ADDED TAX AMENDMENT BILL
HON DR TJIRIANGE

goes up. My question to the Honourable Deputy Minister of Finance is on the mechanisms in place to make sure that our commercial business houses truly adhere to Government regulations and the law.

The other question I have is pertaining to the business dealings within communal areas. Communal farmers nowadays do sell their animals to commercial entities or business houses. These communal farmers do not have the means of providing proof of payment of Value-Added Tax, but those to whom they sell are required to pay Value-Added Tax. What can we do under the circumstance to ensure that those who are paying Value Added Tax and are buying from those who are not able to give proof that they added Value-Added Tax to the Bill? Are we not imposing hardship on those who are expected to pay Value-Added Tax, yet they did not receive such? I do not know whether I am clear. I am speaking from experience that, for example, abattoirs in communal areas buy their animals from communal farmers. For example, it is an old man with five heads of cattle who wants to sell his cattle because he wants to send his children to school, but this old man does not have the means of showing that the price given includes Value-Added Tax, but then the registered butcheries at the end of the day will have to pay Value-Added Tax as registered entities. How do we deal with such a question? It is a question to the Honourable Deputy Minister. Otherwise, I support the Amendment Bill. Thank you.

HON SPEAKER: Honourable Tjiriange.

HON MINISTER OF VETERANS AFFAIRS: Just briefly to express my predicament and frustration and at the same time to appeal to the compatriots who are indulging themselves in practices which undermine what the Government wants to achieve and which leads to nothing but disaster at the end of the day.

I have noticed with concern that whenever we make a law that is meant to address the plight of the masses of our people, there are those who are

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using the same laws to undermine what we want to achieve and even here we are now talking prices and they will keep quiet there and at the end of the day they will use the same law, within the four corners of the law, to exactly undermine what we want to achieve.

The other day I was talking about the land, where the option is given to the State to buy available land and then only after the waiver can this land be bought by other people, including foreigners. The brains out there use the same law and say, "*no, we are not selling land, we are selling companies*". The land is now put in close corporations and when you want to buy, there is no land, you must buy the close corporation. (Intervention)

HON DEPUTY MINISTER OF LABOUR AND SOCIAL WELFARE: May I ask a question? Are you aware that what they do is that they write off that 15%, they make it the actual price and then they add something else and then the 15% still remains, it has not been reduced. We have to see whether something can be done about this.

HON MINISTER OF VETERANS AFFAIRS: This is exactly what I am saying. People think that they are clever, but at the same time, they are precipitating a situation whereby we can no longer act like a fire brigade for the tempers of our people. (Intervention)

HON VENAANI: I rise on a Point of Information in relation to the point that he referred to. Not only farms are put in close corporations, people are buying farms with a lease agreement of 99 years. This is why the Ministry never gets land because people do not need a waiver. I just say that I lease my land to the Right Honourable Prime Minister for 99 years, he buys it and when I die, his son or the wife will inherit it. Are you aware of this serious problem?

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HON TWEYA

HON MINISTER OF VETERANS AFFAIRS: This is what I am alluding to, that we are doing things in good faith, trying to help the situation, but the people are manipulating these things as if we are fools, but we are acting like a fire brigade in terms of putting out the tempers of our people, but there should be a limit to the behaviour of people. Today you want to achieve this for the people, then it is manipulated and the people are still in the same position until such a time that the people say enough is enough and once they say that, nobody is going to be safe, including those who are manipulating today.

Therefore, I appeal to the manipulators out there that they should not cut the branch on which they are sitting. You will fall down. As a Government, we are aware of these things and we shall not be tempted to surrender to fight for the benefit of our people.

HON SPEAKER: Deputy Minister, you have the Floor.

HON DEPUTY MINISTER OF FINANCE: Thank you very much, Dr Kawana. I remember that you and I had a chat on the ground with one business that blankly refused to adhere to this particular provision. I hope we will not have the same attitude as we had when we introduced the first zero-rating benefit.

At this point in time, the Ministry does not have an institutionalised entity that specifically could go and inspect the implementation of what we are putting on the table. However – and this links to the next question – for VAT, the law requires that you need to register with the Receiver of Revenue. At the moment the ceiling is that if your turnover is minimum N\$200,000, you can register and then claim your VAT. If you are not registered, you will obviously not get this benefit of the VAT claim. I have taken note of the shortcomings of not having that specific institution to check that once a decision has been made such as this one and if a company does not adhere to that, that we would have the teeth to bite and not only to wait until the consumers complain before we are aware that business A and B are not adhering to this one.

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HON TWEYA

Honourable Minister of Justice, the example you have given of the communal farmer, of course those individuals are unfortunately not registered with the Receiver of Revenue to claim that VAT and we will certainly look into that. The commercial farmer who is registered would claim and there is perhaps a loophole, because he or she is entitled to claim VAT and the one we want to benefit, who is not registered, would in any case be charged. They do not care, they charge a price and sell and claim. They do not care whether the communal farmers benefit or not, they just look after themselves. It is not just a matter of registering, you must have a turnover of minimum N\$200,000 to qualify to claim. We have certainly taken note of that, we shall revisit it and see how to specifically address that concern.

Dr Tjiriange, I do not want to say we share your frustration, it would not help us to get frustrated. (Intervention)

HON MINISTER OF JUSTICE: Comrade Deputy Minister, maybe I failed to explain the situation. The communal farmer is not a registered VAT customer. The person buying from the communal farmer is a registered VAT business house. When the business house pays VAT, he or she is taken as if he or she paid VAT when buying the cattle, therefore that business house must pay VAT in view of the purchases that have been made supposedly from a VAT registered person. Do you follow?

HON DEPUTY MINISTER OF FINANCE: I think that is how I understood you at the beginning. Because they are registered VAT, they would include, they do not care for the others from whom they bought who are not VAT registered. (Interjections) Maybe I am not getting it. (Intervention)

HON MINISTER OF JUSTICE: Comrade Speaker, it is not that the buyer does not care, the buyer is taken by the law as a seller. He is a seller

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HON KUUGONGELWA-AMADHILA**

and a buyer at the same time, because when he or she pays VAT, he or she pays as if the purchase was done, taking into consideration that this buyer is a VAT registered person. Do we understand each other?

HON DEPUTY MINISTER OF AGRICULTURE, WATER AND FORESTRY: Comrade Speaker, I understand the Honourable Ithana very well, but the information I would like to give is that you are not paying VAT because when you bought, you are paying when you are selling. It does not matter whether that item was bought or was just produced by yourself, at the point of selling you add the VAT and that is the VAT that you are paying to the Ministry of Finance. However, if you just bought something, that person will also not pay and he will also not be required to pay VAT on what you bought. You only pay VAT on what you sold, because that is what you have added on top of the price.

HON DEPUTY MINISTER OF FINANCE: When you supply, when you sell, you pay VAT. That individual who is not registered will not charge you because that person will not claim. To look at the specific example of cattle, I am not sure whether they are paying on cattle. (Interjections). Commercial farmers do pay. However, especially where you have commercial and communal farmers, we would have to look into that and fully understand how we can apply the law, but I am not sure

about cattle because I am not a cattle farmer. We would want to hear the specific examples so that we put a proper law in place to close the loopholes. The Minister may add.

HON SPEAKER: We have veteran experienced farmers on this side.

HON MINISTER OF FINANCE: I would just like to add a few points although the Deputy Minister is not necessarily missing anything. I would first start with the question on the compliance enforcement, as to whether there is a mechanism at the Ministry of Finance to enforce compliance

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with the provisions that we are enacting today as part of these amendments. I understand that maybe Honourable Tweya understood the question to say, would the Ministry be in a position to ensure that traders would reduce their prices as a result of the zero-rating of the items, but that is not exactly how the question came out, even if that is what was intended to be communicated. The question that came out was, do you have a mechanism to enforce what we are legislating today and I would say yes, we do have a mechanism, because it would have been a futile exercise for us to legislate if we do not have a mechanism to implement it. We have a Tax Department with an Inland Revenue Directorate which has, amongst others, tax auditors, and these tax auditors go out and audit taxpayers, including trading establishments. If they find that a trader is not charging VAT at the rates that are described here, that would constitute a violation and they are empowered by the law to take measures to force this person to comply or to otherwise institute charges. If they find that this person is charging at a higher rate, they can also have this person prosecuted, because it is obvious that this person will not pay over the totality of what they have collected to the Ministry of Finance because they know the Ministry of Finance is only expecting them to pay a certain amount.

Therefore, if the law says VAT is 15% and we find you charging 17%, you are arrested and we institute charges. However what we are not able to do is, you used to charge N\$10 for bread of which 15% is supposed to be VAT and then we zero-rate bread and you do not reduce your price, there we would not be able to arrest you because we have no mechanism to control the price. That is different from enforcing the compliance with the tax laws. That clarity is very important and I think this issue has come up in the House several times, as to whether we as the State can control prices and maybe it is an issue that we have to continue to debate and see whether we can actually find a solution to it.

Yesterday we were debating the issue of exorbitant fees and charges by banks and while agreeing that that is a problem, I think it is also the case in other sectors. If you look at some doctors, for example, they charge exorbitant fees, they are forcing medical aid funds into bankruptcy, and these are issues that we have to look at in general.

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Then there is the issue of prices for even basic commodities and professional services such as legal fees. Tomorrow we are going to amend the law in order to reduce transfer duty and this is the charge payable to the State upon the purchase of fixed property, but the real estate agents and everybody else involved charge exorbitant fees, 10%, 7% and at the end you buy house at N\$30,000 of which N\$10,000 go the lawyers and the real estate agent and everybody else along the way. To overcharge is really an across-the-board kind of problem that we have to discuss and if we conclude that it is not possible within our legal framework to control the price, then we put it to rest.

If you are an abattoir, you buy your cattle from a trader, from a producer who is not registered for VAT and therefore, do not charge you for VAT, whether you will be required to pay anything to the Ministry of Finance. I think part of that was answered by Honourable Katali and part by Comrade Tweya. Comrade Katali said your VAT liability arises out of your sales of products that are subject to VAT, because the law says certain products are subject to VAT and you as a trader are now supposed to collect that from whomever is buying from you and you pay over that VAT to the Ministry of Finance. When you buy, it is the one from whom you are buying, but only if they are registered for VAT, that is supposed to charge you VAT.

If they are not registered for VAT, they are not empowered by law to charge you VAT, because we at the Ministry of Finance cannot oblige them to pay VAT to us, because that is not provided in law. In other words, if somebody is not registered for VAT and they charge you VAT, they are violating the law because we will never be able to tell that they have collected that VAT from you because they are not registered with us. We will also not be able to close that loophole, because some people are selling but they are not necessarily regular traders. It may just be a person with say ten cattle. The son kills somebody and then the authorities decide you should pay N\$5,000. He sees somebody who is prepared to buy the cattle for N\$6,000 and then he decides to sell that one head of cattle. It is difficult to say to the person who is not a commercial trader that he should register, because otherwise you must require everybody in the country to be registered for VAT and they will have to file returns and go through

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everything that is required from those that are registered. That would really be very difficult.

However, those farmers, whether they are in the communal or commercial areas, that do engage in regular trading to the value that is cited as a benchmark for VAT registration are required by law to register and then they are required to collect VAT. If all things were in their proper place, the person who is not registered for VAT is actually supposed to have the flexibility to offer lower prices, but because of the fact that we have no mechanism to control prices we will not be able to say to this person, "*you are not charging VAT and therefore, you should sell your cattle for less*", they can sell their cattle at the same price as somebody who is registered for VAT and they pocket the difference. (Intervention)

HON MINISTER OF SAFETY AND SECURITY: If there is an ordinary farmer who is not registered for VAT, we know how creative our people are, so he sells his six cattle and because I know, he is not registered, I give him my six cattle to also sell. If he not going to be made a scapegoat by us who liable to pay VAT, but we sell his cattle through him?

HON MINISTER OF FINANCE: It is very difficult for the Ministry of Finance to say whether a head of cattle, which was seen in your kraal was sold by him for you. If he agrees to sell for other people to a cumulative value, which is above the benchmark that obliges him to register for VAT, and if he does not register, then he is in contravention with the law. If we find that you were an accomplice, then you will also have to answer to the law.

HON DEPUTY MINISTER OF FINANCE: Comrade Speaker, I hope with that information things are now clear. I just want to conclude with the mechanism and say this is why we send the assessment form that you need to complete and if we suspect something, that is when we will send our tax inspectors to go and inspect, but we would not before the end of

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the Financial Year unless there is some kind of action that would prompt us to become suspicious. We have taken note of the other issues and we shall see how we can further strengthen that.

Honourable Tjiriange, yours was only the appeal to some of these unscrupulous and shrewd businesses. Maybe it is only the bodies that are here but the loyalties are elsewhere. I can only add to your appeal to the loyal Namibians to please comply and adhere to the laws because it is good for the order of this country. We do not want to play police officers with individual businesses who do not comply with the laws. We shall also intensify education to the general public.

I hope I have responded to all and thank you very much for your support.

HON SPEAKER: I now put the Question, that the Bill be now read a Second Time. Any objection? Agreed to. The Secretary will now read the Bill a Second Time.

VALUE-ADDED TAX AMENDMENT BILL

HON SPEAKER: The Secretary will read the first Order of the Day.

**RESUMPTION OF COMMITTEE STAGE – NAMIBIA
INSTITUTE OF PUBLIC ADMINISTRATION AND
MANAGEMENT BILL**

HON SPEAKER: Does the Honourable Prime Minister Move that the House now goes into Committee?

RT HON PRIME MINISTER: I so Move.

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**COMMITTEE STAGE: INCOME TAX
AMENDMENT BILL
HON KUUGONGELWA-AMADHILA**

CHAIRPERSON OF THE WHOLE HOUSE COMMITTEE: I shall report the Bill without Amendment.

ASSEMBLY RESUMES:

Bill reported without Amendment.

**THIRD READING
INCOME TAX AMENDMENT BILL**

HON SPEAKER: Does the Honourable Minister move that the Bill be now read a Third Time?

HON MINISTER OF FINANCE: I so Move, Honourable Speaker.

HON SPEAKER: Who seconds? Any objection? Agreed to. The Secretary will read the Bill a Third Time.

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**HOUSE ADJOURNS AT 15:40
HOUSE RESUMES AT 16:15 PURSUANT TO ADJOURNMENT**

HON SPEAKER: The Secretary will read the Second Order of the Day.

**COMMITTEE STAGE - VALUE-ADDED TAX AMENDMENT
BILL**

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**VALUE-ADDED TAX AMENDMENT BILL
HON TWEYA**

HON SPEAKER: Does the Honourable Deputy Minister of Finance move that the Assembly now goes into Committee?

HON DEPUTY MINISTER OF FINANCE: I so Move, Honourable Speaker.

HON SPEAKER: Any objection? Who seconds? Agreed to. The Chairperson of the Whole House Committee will take the Chair.

ASSEMBLY IN COMMITTEE:

CHAIRPERSON OF THE WHOLE HOUSE COMMITTEE: The Committee has to consider the Value-Added Tax Amendment Bill.

Clauses and the Title put and agreed to.

CHAIRPERSON OF THE WHOLE HOUSE COMMITTEE: I shall report the Bill without Amendment.

ASSEMBLY RESUMED:

Bill reported without Amendment.

THIRD READING: VALUE-ADDED TAX AMENDMENT BILL

HON SPEAKER: Does the Honourable Deputy Minister of Finance move that the Bill be now read a Third Time?

HON DEPUTY MINISTER OF FINANCE: I so Move, Honourable Speaker.
