



REPUBLIC OF NAMIBIA

MINISTRY OF AGRICULTURE, WATER AND LAND REFORM

Tel: (061) 208 7649

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Office of the Executive Director

Government Office Park

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WINDHOEK

LAND TAX EXEMPTION APPLICATION PROCEDURES

The Land Tax Exemption is issued as provided for in terms of Section 76B(1) of the Agricultural Land Reform Act, as contemplated by Article 23(2) of the Namibian Constitution.

The following category of person(s) are eligible and qualified for Land Tax Exemptions

1. Natural person(s) (Previously disadvantaged Namibians)
2. Any Agricultural land used for 'not profit or gain' activities of a church, a mission, a hospital a school or a hostel; and any agricultural land that is primarily used for activities of any state-aided institution as defined in Section 1 of the Sales Tax Act, (Act 5 of 1992).
3. ALL Women, irrespective of their race or colour

For the Land Tax Exemption application to be considered, the following documents are required to be submitted;

1. Fully completed application form (obtained from Land Taxation Division)
2. Land tax Assessment (for the financial year exemption is applied for)
3. Identity Document (ID) (if necessary)
4. Power of Attorney (applicable when the application is made on behalf of the farm owner)
5. Executorship Letter (in cases of estates)


Rudolf !Nanušeb
VALUER GENERAL

DIRECTORATE: VALUATION AND ESTATE MANAGEMENT





REPUBLIC OF NAMIBIA

MINISTRY OF AGRICULTURE, WATER AND LAND REFORM

Tel.: (061) 2087111

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Government Office Park
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WINDHOEK

PUBLIC NOTICE

LAND TAX ASSESSMENTS FOR FINANCIAL YEARS: 2017/2018, 2018/2019, 2021/2022 and 2022/2023

LAND VALUATION AND TAXATION REGULATIONS 1 NOVEMBER 2018: AGRICULTURAL
(COMMERCIAL) LAND REFORM ACT (ACT NO.6 OF 1995).

1. Land Assessments:

The Ministry of Agriculture, Water and Land Reform wishes to advise the public/land owners that land tax assessments for all rateable (Commercial) agricultural land for the **Financial Years 2017/2018, 2018/2019, 2021/2022 and 2022/2023** were posted on **29th November 2023**. The posted assessments are only in respect of those who furnished the Ministry with details of their postal addresses and whose properties are listed on the main valuation roll.

For those landowners who did not furnish the Ministry with their postal addresses, the onus is on them to collect their land tax assessments from the Office of the Valuer General, Division of Rating and Taxation, Ministry of Agriculture, Water and Land Reform, No. 55 Robert Mugabe Avenue, Windhoek in order to settle their land tax accounts on or before **31st March 2024**.

It was noted that for the Financial Years 2017/2018 and 2018/2019 incorrect rates were applied initially. Thus, Farm owners are hereby informed that corrected assessments have also been sent out in this regard.

2. Penalties:

If an owner fails to pay land tax or interest (for late payment) when it is due and payable, the amount owing shall be recovered through court action as provided for under section 23(2) of the Land Valuation and Taxation Regulations of 2018 of the Agricultural (Commercial) Land Reform Act 1995, (Act No. 6 of 1995) as amended. The land owners who have not paid their accounts since 2002 are hereby kindly requested to ensure payment is done now.

3. Places where payment of land tax can be made:

Land Tax can be paid at any office of the Namibian Revenue Agency Located at;

- Walvis bay
- Windhoek
- Keetmanshoop
- Otjiwarongo
- Oshakati
- Rundu

The Ministry of Agriculture, Water and Land Reform does not receive any payments for land tax. Proof of Payments made via Electronic Funds Transfer (EFT) should be presentation to the Namibian Revenue Agency for an issuance of a receipt.

4. Missing addresses:

Landowners are reminded that failure to furnish the Ministry with information that has been requested for purposes of land tax attract upon conviction a very steep fine of up to N\$20,000.00 in accordance with the Agricultural (Commercial) Land Reform as amended by the Act of 19 of 2003 or imprisonment for the period of up to Five (5) years or both.

5. Exemptions:

Application Forms for Exemptions to pay land tax by qualifying applicants as stipulated under section 76B(1) of the Agricultural (Commercial) Land Reform, Amendment Act , 2001 for the tax years **2021/2022 and 2022/2023** can be obtained from the Office of the Valuer General in Windhoek or from the Ministry of Agriculture, Water and Land Reform, Lands Regional Offices in Keetmanshoop, Mariental, Gobabis, Otjiwarongo, Swakopmund, Tsumeb Oshakati, Opuwo during normal office hours. The opening date for exemption period is **29th November 2023** and the deadline for the return of the application forms shall be **17h00, on 31th March 2024**.

NO APPLICATION RECEIVED AFTER 31TH MARCH 2024 SHALL BE CONSIDERED. NON-QUALIFYING APPLICATIONS SHALL NOT BE CONSIDERED

6. Important Dates:

Persons liable for payment of land tax should take note of the given dates below and take measures to settle the land tax accounts stated in the notice of assessment.

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| a) Land Tax due date for payment is on or before | 31 th March 2024 |
| b) Deadline for submission for exemption application forms | 31 th March 2024 |


7. Queries:

All queries or clarifications regarding the tax should be directed to the Office of the Valuer General using the following contact details given below.

The Directorate of Valuation and Estate Management
Ministry of Agriculture, Water and Land Reform
No. 55 Robert Mugabe Avenue
Windhoek

8. Contact Persons:

Mr. Protasius Thomas, Deputy Valuer General: Rating and Taxation 061-296 5030 or Ms. Twapewa-Oshali Temba, Chief Valuer: Taxation 061-296 5042, or Ms. Tigisty Maswahu, Chief Valuer: Rating Valuation: 061-296 5107 Tigisty.Maswahu@mlr.gov.na and or Ms. Tulonga.Neliwa, Valuer: 061-296 5055 Tulonga.Neliwa@mlr.gov.na


Carl HG Schlettwein
MINISTER

