



REPUBLIC OF NAMIBIA

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

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For Immediate Release

MEDIA STATEMENT

COMMENCEMENT DATE OF THE VALUE ADDED TAX AMENDMENT ACT, 2022

The Ministry of Finance and Public Enterprises wishes to inform all registered Value Added Tax (VAT) Persons (vendors) and the public that the Value Added Tax Amendment Act, 2022 will come into effect on 01 January 2023.

The amendments to the Act include the re-classification of the supply of “**sanitary pads**” as a zero-rated supply. This means, **no VAT** is to be charged on **sanitary pads** products (as defined in the Amendment Act) as from 01 January 2023.

Registered VAT persons (vendors) are therefore, reminded to adjust their sale systems in order to implement the new provision of the law, and accordingly providing the necessary relief on the costing of these products to consumers.

Issued by

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