



Tuesday, 1 November 2022

No. 76 – 2022

SIXTH SESSION, SEVENTH PARLIAMENT

**REPUBLIC OF NAMIBIA
MINUTES OF PROCEEDINGS
OF THE
NATIONAL ASSEMBLY**

TUESDAY, 1 NOVEMBER 2022

The Assembly met pursuant to the adjournment.

1. The Speaker took the Chair and read the Prayer and Affirmation.
2. **NOTICES OF QUESTIONS:**
 - (i) Mr. Seibeb (LPM) to ask the Minister of Environment, Forestry and Tourism (No. 143).
 - (ii) Mr. Smit (PDM) to ask the Minister of Mines and Energy (No. 144).
 - (iii) Mr. Smit (PDM) to ask the Minister of Mines and Energy (No. 145).
 - (iv) Mr. Hamata (PDM) to ask the Minister of Urban and Rural Development (No. 146).
 - (v) Mr. Hamata (PDM) to ask the Minister of Mines and Energy (No. 147).
 - (vi) Mr. Diergaardt (PDM) to ask the Minister of Education, Arts and Culture (No. 148).
 - (vii) Mr. Diergaardt (PDM) to ask the Minister of Health and Social Services (No. 149).
 - (viii) Mr. Diergaardt (PDM) to ask the Minister of Mines and Energy (No. 150).
 - (ix) Mr. Kavekatora (RDP) to ask the Minister of Finance (No. 151).
3. **Ms. Kafula moved without Notice:**

That leave of absence due to official business, be granted to Hon. Fenni Nanyeni until further notice.

Agreed to.

4. **FIRST NOTICE OF A MOTION** deferred by Mr. Smit on behalf of Mr. Muharukua to Wednesday, 2 November 2022.

5. **SECOND NOTICE OF A MOTION:**

The Deputy Minister of Finance moved, seconded by the Deputy Minister of Defence and Veterans Affairs:

That leave be given to amend the Stamp Duties Act, 1993, so as to insert certain definitions; to introduce a stamp duty of N\$100 per existing mortgage bond that is transferred to a special purpose entity; and to provide for incidental matters.

Agreed to.

Stamp Duties Amendment Bill [B. 11 – 2022] read a First Time.

The Deputy Minister of Finance moved, subject to Rule 32(a) of the Standing Rules and Orders, seconded by the Minister of Information and Communication Technology: That the Bill be read a Second Time.

On the motion of Mr. Smit, seconded by Mr. Van Wyk, debate adjourned until Tuesday, 8 November 2022.

6. **THIRD NOTICE OF A MOTION:**

The Deputy Minister of Finance moved, seconded by Mr. Karondo:

That leave be given to amend the Income Tax Act, 1981, so as to insert additional circumstances under which amounts are deemed to have accrued from a source within Namibia; to clarify the deduction of contributions made to company-owned policies; to increase tax deductibility of retirement fund and education policy contributions; to provide for the furnishing or serving of a tax return or notice of assessment in electronic format; to amend the rules relating to the allocation of tax payments; to provide for thin capitalisation rules; and to provide for incidental matters.

Agreed to.

Income Tax Amendment Bill [B. 12 – 2022] read a First Time.

The Deputy Minister of Finance moved, subject to Rule 32(a) of the Standing Rules and Orders, seconded by Ms. Kafula: That the Bill be read a Second Time.

On the motion of Mr. Smit, seconded by Mr. Hamata, debate adjourned until Thursday, 10 November 2022.

7. **FOURTH NOTICE OF A MOTION:**

The Deputy Minister of Finance moved, seconded by the Minister in the Presidency:

That leave be given to amend the Value-Added Tax Act, 2000, so as to substitute the words “prescribe” or “prescribed”; to provide for a definition for assessment; to enable a person carrying on a taxable activity but is not yet making taxable supplies to be registered; to provide that the conducting of a taxable activity or the importation of goods by a registered person must be connected with the making of taxable supplies; to enable the Commissioner to determine the manner in which a tax return or notice of assessment may be furnished or

served; to provide for the allocation of VAT payments; to zero rate the supply of sanitary pads; and to provide for incidental matters.

Agreed to.

Value-Added Tax Amendment Bill [B. 13 – 2022] read a First Time.

The Deputy Minister of Finance moved, subject to Rule 32(a) of the Standing Rules and Orders, seconded by the Deputy Minister of Works and Transport: That the Bill be read a Second Time.

On the motion of Mr. Smit, seconded by Mr. Katjimune, debate adjourned until Tuesday, 15 November 2022.

8. **FIRST ORDER** deferred by the Deputy Minister of Finance to Wednesday, 2 November 2022.
9. **SECOND ORDER READ:**

Resumption of Debate on Second Reading – *Administration of Estates Amendment Bill* [B. 7 – 2022].

Question before the Assembly on Thursday, 20 October 2022, as moved by the Minister of Justice (page 171).

Question put: That the Bill be read a Second Time.

Agreed to.

Administration of Estates Amendment Bill [B. 7 – 2022] read a Second Time.

10. **THIRD ORDER READ:**

Resumption of Debate on the effectiveness and adequacy of the legal framework dealing with drug offences in Namibia.

Question before the Assembly on Wednesday, 26 October 2022, as moved by Mr. Katoma (page 163): That the Motion be adopted.

Motion deferred to Tuesday, 8 November 2022 for Mr. Katoma's reply.

11. **FOURTH ORDER READ:**

Resumption of Debate on combining the Directorate of Youth in the Ministry, the National Youth Council and the National Youth Service into one single body to put an end to the duplication of responsibilities.

Question before the Assembly on Tuesday, 25 October 2022, as moved by Mr. Katjimune (page 182): That the Motion be referred to an appropriate Parliamentary Standing Committee for further scrutiny and report back to this Assembly.

On the motion of Mr. Katjimune, seconded by Mr. Muharukua, debate adjourned until Tuesday, 8 November 2022.

12. **FIFTH ORDER** deferred by Mr. Van Wyk on behalf of Ms. Hengari to Wednesday, 9 November 2022.

13. **SIXTH ORDER READ:**

Resumption of Debate of the Agreement on the Transfer of Sentenced Persons between the Republic of Namibia and the Republic of Botswana.

Question before the Assembly on Wednesday, 26 October 2022, as moved by the Deputy Minister of Home Affairs, Immigration, Safety and Security (page 226).

Question put: That the Agreement be adopted.

Agreed to.

14. The Speaker adjourned the Assembly at 17:05 until Wednesday, 2 November 2022.

MS. L. KANDETU
Secretary of the National Assembly

Compiled by I. Nehoya