



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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WINDHOEK - 27 January 2014

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### CONTENTS

*Page*

#### GOVERNMENT NOTICES

No. 5	Regulations relating to use of vocational and training levies for funding vocational education and training programmes and projects and for providing technical and financial assistance: Vocational Education and Training Act, 2008 .....	1
No. 6	Imposition of vocational education and training levy on employers: Vocational Education and Training Act, 2008 .....	4

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## Government Notices

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### MINISTRY OF EDUCATION

No. 5

2014

REGULATIONS RELATING TO USE OF VOCATIONAL AND TRAINING LEVIES  
FOR FUNDING VOCATIONAL EDUCATION AND TRAINING PROGRAMMES AND  
PROJECTS AND FOR PROVIDING TECHNICAL AND FINANCIAL ASSISTANCE:  
VOCATIONAL EDUCATION AND TRAINING ACT, 2008

Under section 47 of the Vocational Education and Training Act, 2008 (Act No. 1 of 2008), after consultation with the Board of the Namibia Training Authority, I have made regulations set out in the Schedule.

**D. NAMWANDI**  
**MINISTER OF EDUCATION**

Windhoek, 19 December 2013

## SCHEDULE

## ARRANGEMENT OF REGULATIONS

1. Definitions
2. Use of levies received by NTA
3. Eligibility for payment of training grant
4. Application for payment of training grant
5. Application for payment of key priority grant
6. Sources of funds for payment of key priority grants

**Definitions**

**1.** In these regulations a word or an expression to which a meaning has been assigned in the Act has that meaning and unless the context indicates otherwise -

“key priority grant” means a grant paid by NTA, for the provisions of technical and financial assistance, to employers, vocational education and training providers, employees, learners and other persons or bodies and for funding vocational education and training programmes and projects;

“the Act” means the Vocational Education and Training Act, 2008 (Act No. 1 of 2008);

“training” means training which is related to vocational training provided by a private vocational training provider accredited by the Namibia Qualifications Authority or a state owned vocational training centre; and

“training grant” means a grant paid by NTA to an employer for purposes of training.

**Use of levies received by NTA**

**2.** For purposes of sections 31(2) of the Act, the levies received by NTA in a financial year must be allocated as follows:

- (a) to defray administration costs of NTA, an amount not exceeding 15 percent of the levies received for that financial year;
- (b) to pay training grants, an amount not exceeding 50 percent of the levies received for that financial year; and
- (c) to pay key priority grants, an amount not exceeding 35 percent of the levies received for the financial year.

**Eligibility for payment of training grant**

**3.** (1) An employer is eligible for a training grant, if the employer -

- (a) is up to date with the payment of the levy payable by the employer;
- (b) does not have any interest referred to in section 38 of the Act or a penalty referred to in section 39 of the Act outstanding in respect of the levy; and
- (c) submits to the NTA evidence of the implementation of training

(2) Distribution of the levy funds must be made, towards actual costs of training implemented by the employer contemplated in subregulation (1), in accordance with the NTA policies and procedures.

**Application for payment of training grant**

4. (1) An employer contemplated in regulation 3(1) who complies with the criteria referred in that regulation and who intends to receive a training grant must prepare and submit, within 31 days after the end of the financial year, an application to NTA unless the NTA on good cause extends the period.

(2) An employer contemplated in subregulation (1) must submit a separate application form in respect of each subsidiary of the employer's business.

(3) An application contemplated to in subregulation (1) must be accompanied by -

(a) evidence of the implementation of the training in the manner required by the NTA; and

(b) such other documents, information or evidence, that the training has been implemented, as the NTA may require.

(4) The NTA must when it has received an application in terms of subregulation (1), consider the application and-

(a) approve the application, if the employer complies with the criteria referred to in regulation 3(1); or

(b) reject the application, if the employer does not comply with the criteria referred to in regulation 3(1) and must give reasons for rejecting the application.

(5) If the NTA rejects an application in terms of subregulation (4)(b), the employer concerned may resubmit the application to the NTA if the employer complies with the eligibility criteria referred to in regulation 3(1), and subregulation (3) applies in respect of the application.

**Application for payment of key priority grants**

5. (1) An employer, vocational education and training provider, an employee, a learner and other persons or a body intending to apply for a key priority grant, must prepare and submit to the NTA an application in compliance with the procedures, notification criteria and requirements determined by the NTA.

(2) An application contemplated to in subregulation (1) must be accompanied by such documents and information as the NTA may require.

(3) The NTA must when it has received an application in terms of subregulation (1), consider the application and -

(a) approve the application; or

(b) reject the application and must give reasons for rejecting the application.

(4) If the NTA rejects an application in terms of subregulation (3)(b), the person or body contemplated in subregulation (1) may resubmit the application subject to such conditions as the NTA may require.

**Sources of funds for payment of key priority grants**

6. The source of funds for payment of key priority grants consist of-

- (a) an amount not exceeding 35 percent of levies collected for a financial year;
- (b) unclaimed training grants;
- (c) funds arising from non-payment of training grants to employers who fail to comply with the eligibility criteria referred to in regulation 3(1) or who fail to submit an application contemplated in regulation 3(1) within the period referred to in regulation 3 (1);
- (d) interest contemplated in section 38 of the Act and penalties referred to in section 39 of the Act;
- (e) interest earned on levy funds in the National Training Fund Account; and
- (f) levies allocated for administration costs of NTA, but which are not required for administration costs.

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### MINISTRY OF EDUCATION

No. 6

2014

#### IMPOSITION OF VOCATIONAL EDUCATION AND TRAINING LEVY ON EMPLOYERS: VOCATIONAL EDUCATION AND TRAINING ACT, 2008

In terms of section 35 (1) of the Vocational Education and Training Act, 2008 (Act No. 1 of 2008), in concurrence of the Minister of Finance and after consulting the board, I impose a levy on employers as set out in the Schedule.

**D. NAMWANDI**  
**MINISTER OF EDUCATION**

Windhoek, 20 November 2013

#### SCHEDULE

##### Definitions

**1.** In this Schedule any word or expression to which a meaning has been assigned in the Act has that same meaning and, unless the context otherwise indicates -

“employee” means an employee as defined in chapter 1 of the Labour Act, 2007 (Act No. 11 of 2007);

“payroll” means the total annual remuneration paid or payable by an employer to its employees during any financial year;

“remuneration” as defined in chapter 1 of the Labour Act, 2007 (Act No. 11 of 2007); and

“the Act” means the Vocational Education and Training Act, 2008 (Act No. 1 of 2008).

##### Imposition of levy

**2.** Subject to paragraph 3, a vocational education and training levy is payable by every employer, excluding the employers provided for in paragraph 4.

**Description of employers who must pay levy**

3. An employer with an annual payroll of N\$1 000 000 or more must pay levy.

**Exemption of employers from payment of levy**

4. (1) The following employers are exempted from payment of the levy:
- (a) the State;
  - (b) regional councils as defined in section 1 of the Regional Councils Act, 1992 (Act No. 22 of 1992);
  - (c) charitable organisations;
  - (d) public educational institutions and not for gain; and
  - (e) faith based organisations;

whether or not supported wholly or partly by grants from public funds.

(2) An institution or employer not mentioned in subarticle (1) may apply to the Minister for exemption from paying the levy.

**Rate and periods on which levy is payable**

5. The rate of the levy is 1% of the amount of the annual payroll of the employer concerned.

**Payment of levy**

6. (1) Every employer must commence the payment of the levy to the NTA beginning on the 1st day of April 2014.

(2) The levy referred to in sub article (1) must be paid monthly in arrears on or before the 20th day of the following month.

(3) Every payment of the levy referred to in subregulation (2) must be accompanied by a completed monthly return form Annexure A provided by the NTA.

- (4) Where -
- (a) an employer is required to pay the levy and fails to submit a monthly return form;
  - (b) the NTA is not satisfied with the information provided in the return form; or
  - (c) an employer has failed to pay the levy in terms of the Act;

the NTA may make a reasonable estimate, based on information on Annexure B, of the amount of any levy payable and issue to the employer a notice of assessment for the unpaid amount.

(5) An employer to whom a notice of assessment is issued in terms of sub article (3) must pay the amount of the assessment concerned unless the employer has -

- (a) after receiving the assessment submitted a monthly return form;

- (b) given proof to the NTA that the submitted monthly return form is correct; and
- (c) paid the levy in terms of the Act.

**Body to which levy is paid and required manner of payment**

7. Every employer who must pay the levy in terms of this notice must pay the levy into the National Training Fund Account of the NTA by -

- (a) electronic funds transfer;
- (b) cheque; or
- (c) in cash.

**Furnishing of information by employers**

8. (1) Every employer who must pay levy must within 30 days of publication of this notice furnish in writing to the NTA information contained in Annexure B.

(2) An employer with a subsidiary establishment must complete a levy registration form in respect of such subsidiary.

**ANNEXURE A****Monthly Levy Submission Form**

(Paragraph 6)

**Financial Period:****Employer's Name:****NTA Registration Number:**

LEVY FOR THE MONTH		
A	Payroll	
B	Levy Payable (Payroll times 1 percent)	
C	Interest	
D	Penalties	
E	Total Amount Payable (B+C+D)	
	Previous Amounts Over/Underpaid	
	<b>Total Amount Payable</b>	

**ANNEXURE B**

**LEVY REGISTRATION FORM**

(Paragraph 8)

**Title of Person Applying for Registration**

Miss/Mrs/Mr/Dr

*(Please tick as appropriate)*

**Name of Person responsible for Registration**

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**Position of Person responsible for Registration\***

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**EMPLOYER INFORMATION**

**Employer Name**


**Company Type**

Holding Company

Subsidiary Company

N/A

*(Please tick as appropriate)*

**Entity Type**

*(Please tick as appropriate)*

Sole proprietor	
Close Corporation	
Private Company (Pty) Ltd	
Public Company (Ltd)	
Partnership	
State Owned enterprises	

**If Holding Company - list eligible Subsidiary Companies**


**If Subsidiary Company state Holding Company**

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*Please Note: All Subsidiary Companies must be registered separately*







**Declaration**

I declare that the information contained in this LEVY REGISTRATION FORM is complete and correct to the best of my knowledge and belief.

**Signed:**

**Date:**

CEO		Director		Partner		Company Secretary		Other	
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**Please tick as appropriate (if other please state position below)**

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**FOR NTA - OFFICIAL USE ONLY**

**Registration Approved by**

**Date Registration Approved**

**Position**

**NTA Levy - Employer Registration Number**

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