

# Special Incentives for Manufacturers, Exporters and EPZ Enterprises

	Registered Manufacturers	Exporters of Manufactured Goods	Export Processing
<b>Eligibility and Registration</b>	Enterprises engaged in manufacturing. Application to the Ministry of Trade and Industry and approval by the Ministry of Finance.	Enterprises that export locally manufactured goods from Namibia.	Enterprises engaged in manufacturing, assembly, packaging or break-bulk and exporting mainly to outside of SACU markets. Application to the EPZ Committee through the ODC or EPZMC.
<b>Corporate Tax</b>	Set at a rate of 18% for a period of 10 years, where after it will revert to the general prevailing rate.	80% allowance on income derived from exporting manufactured goods.	Exempt
<b>VAT</b>	Exemption on purchase and import of manufacturing machinery and equipment.	Normal treatment	Exempt
<b>Stamp and Transfer Duty</b>	Normal Treatment>	Normal treatment	Exempt
<b>Establishment Tax Package</b>	Negotiable rates and terms by special tax package.	Not eligible	Not eligible
<b>Special Building Allowance</b>	Factory buildings written off at 20% in first year and balance at 8% for 10 years.	Not eligible	Not eligible
<b>Transportation Allowance</b>	Allowance for land-based transportation by road or rail of 25% deduction from total cost.	Not eligible	Not eligible
<b>Export Promotion Allowance</b>	Additional deduction from taxable income of 25%	Not eligible	Not eligible
<b>Incentive for training</b>	Additional deduction from taxable income of between 25% and 75%	Not eligible	Substantial, issued by Government on implementation of approved training programme.
<b>Industrial Studies</b>	Available at 50% of cost	Not eligible	Not eligible
<b>Cash Grants</b>	50% of direct cost of approved export promotion activities.	Not eligible	Not eligible

