



Government of the Republic of Namibia

Statutory Instrument No **XXX of 2024**

**SUSTAINABLE SPECIAL ECONOMIC ZONE ACT
(No XXX of 2024)**

**SUSTAINABLE SPECIAL ECONOMIC ZONES REGULATIONS
(Published on DD/MM/YYYY)**

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IN EXERCISE of the powers conferred on the Minister of Industrialisation and Trade by section 35 of the Special Economic Zones Act, the following Regulations are hereby made -

PART 1 – *Preliminary*

1. These Regulations may be cited as the Sustainable Special Economic Zones Regulations, 2024.
2. In these Regulations, unless the context otherwise requires -

<p>“Company” means a Company as defined in Section 1 of the Companies Act 28 of 2004;</p> <p>“Developer” means an investor with right over land in a special economic zone held for purposes of development of special economic zones infrastructure;</p> <p>“Export processing zone” means an industrial estate aimed primarily at foreign markets;</p> <p>“License” means a permit granted by the Special Economic Zone Board pursuant to the provisions of section 31 to conduct business transactions in a particular, Special Economic Zone;</p> <p>“Licensee” means the holder of a Special Economic Zone License issued in terms of section 30;</p> <p>“Minister” means the Minister responsible for Industrialization and Trade;</p> <p>“Operator” means the holder of a special economic zone operator permit issued in terms of section 25;</p> <p>“Operator permit” means an operator permit issued in terms of section 25;</p> <p>“Special Economic Zone Board” or “SEZ Board” means the SEZ Board members, appointed in terms of section 5;</p> <p>“Special economic zone” or “Zone” means an area of land established as such under section 14 and shall mean a separate geographical area marked by boundaries or identified by latitude and longitude, placed under the single management of an individual development who engages in, establishes or carries out an economic activity; entitled to fiscal, regulatory and non-fiscal incentives, and designated as a special customs area set apart from the general jurisdiction of the Namibian Customs Territory so far as it relates to levy of export or import duty and shall to the necessary extent include each type of Special Economic Zones provided in Section 15 (2);</p> <p>“special economic zones land” means land and other immovable assets within a special economic zone, including infrastructure, buildings, and other facilities.</p> <p>“This Act” includes any regulation made in terms of section 35;</p> <p>“Value adding” or “value added” includes the enhancement of, packaging or repackaging of and beneficiation added to a product before the product is offered to the end-user.</p> <p>“Zone Management Company” means a company registered under the Companies Act and sub-contracted by the SEZ Board to manage a special economic zone.</p> <p>“environmental authorisation” means a special economic zone environmental authorisation issued under regulation 54;</p> <p>“environmental performance” means measurable results of the SEZ Board's or special economic zones entities' environmental practices, policies, safeguards, and procedures, based on established environmental quality standards;</p> <p>“facility” means any location in a special economic zone in which business activities are carried out;</p> <p>“government entity” includes a ministry or department of central government, local authority, statutory or other parastatal in which government holds majority shares or organisations fully financed by Government;</p> <p>“infrastructure” means roads, power, water, drainage, telecommunication, sanitation or water treatment plants, networks, buildings or other facilities, necessary for the development and operations of special economic zones and appropriate for their particular sector or cluster focus;</p>	<p>Citation Interpretation</p>
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<p>“one stop service centre” means the services of the SEZ Board established under regulation 37(1)</p> <p>“service level agreement” means a legally binding agreement among government entities defining the operational framework among them in implementation of the special economic zones programme;</p> <p>“MSMEs” means micro small and medium enterprises.</p> <p>“Special economic zones end user” means –</p> <ol style="list-style-type: none"> a holder of a special economic zones expatriate entry authorisation as defined in these Regulations; a special economic zones enterprise; a special economic zones investor; a special economic zones worker; or a special economic zones visitor; 	
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<p>Establishment of Special Economic Zone</p> <p>Requirement for proposal to Establish Special Economic Zones</p>	<p>“outside party” means a party other than the SEZ Board which inter alia include private sector, foreign government and non-government entities.</p> <p>“public-private partnership arrangement” means the legal relationship between public and private parties based on a legal instrument or other contractual agreement which inter alia include joint venture, concession agreement, lease, management contract, a build own operate, a build operate transfer, or a build own operate transfer, arrangement, where the parties jointly agree to develop, operate, maintain and promote a special economic zone;</p> <p>“service level agreement” means a legally binding agreement between the SEZ Board and government entities defining the operational framework in the implementation of the special economic zones programme;</p> <p>“special economic zones entities” means — an investor; a developer; a zone management company; and a zone resident;</p> <p>“special economic zones land” means land and other immovable property within a special economic zone, including infrastructure, buildings, and other facilities;</p> <p>“zone management licence” means a licence issued under regulation 21 (1) (b); and</p> <p>“zone resident” means a person who resides in a residential area within a special economic zone.</p> <p style="text-align: center;"><i>PART II – Establishing of Special Economic Zones</i></p> <p>3. (1) A zone may be established on public or private land.</p> <p>(2) A proposal for the establishment of the zone may be initiated by - (a) the SEZ Board or (b) an outside party.</p> <p>(3) The outside party shall submit a proposal under subregulation 2 (b) to the SEZ Board.</p> <p>4. (1) For the purposes of section 29 (5) of the Act and regulation 3 (3), a proposal for the establishment of a zone shall</p> <ol style="list-style-type: none"> include the following – (i) the geographical location, boundary specifications and map coordinates of the area; the property registration details; the planned economic activities of the proposed zone; the timetable for the proposed development; and any other information as the SEZ Board may deem necessary; and <p>(b) specify the extent to which the proposal addresses the provisions of regulation 8 (1);</p> <p>(c) demonstrate expertise for the development, operation, sufficient access to financial resources, administration and expertise in management of zone;</p> <p>(d) in the case of a public private partnership, indicate its ownership structure, requirements for transfer of shares and distribution of assets upon liquidation of the public private</p>
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<p>(a) The objectives of the Act are no longer served by the declaration;</p> <p>(b) the revocation will be done in accordance with applicable laws and guarantees protection of private property; and</p> <p>(c) no discrimination is caused as a result of the revocation of the license.</p> <p>(3) Before revoking a declaration under subregulation, the Minister shall –</p> <p>(a) in writing, inform the businesses and licensees located in the zone and any other affected persons of the intention to revoke the license as well as the reasons for the intended revocation;</p> <p>(b) in writing, request the businesses, licensees or other affected persons referred in paragraph (a), to submit written objections or comments to the Minister within 30 days of receipt of such request.</p> <p>(c) after consideration of the objections and comments submitted under subregulation (1) (b), the Minister may accept or reject the recommendation of the SEZ Board.</p> <p>(d) Any business, licensee or person who is aggrieved by a decision of the Minister in rejecting an application or variation of a license, or the cancellation or suspension of a license, may appeal against such decision before the High Court within 30 days of such decision being made.</p> <p>(4) Nothing contained in these Regulations shall prevent the Minister from declaring as a zone any area whose declaration as a zone has been previously revoked.</p>	
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Expiration of the declaration	<p>11. Unless otherwise stated in the notice under section 14 (1) of the Act, a declaration of a zone shall expire after a period of five years from the date of publication of the notice, if –</p> <p>(a) the SEZ Board or outside party, as the case may be, has not developed the land in accordance with section 5(2) of the Act; or</p> <p>(b) a developer license has not been issued by the SEZ Board in respect of the zone.</p>
Conversion of export processing zones to special economic zones.	<p>12. Any export processing zones developer, export processing zones operator or export processing zones enterprise may apply for designation as a special economic zones developer or special economic zones operator or special economic zones enterprise subject to the provisions of the Act and these Regulations.</p>
<i>PART III – Development of Special Economic Zones Infrastructure</i>	
Participation of public-private partnership and private sector in development of special economic zones infrastructure	<p>13. (1) In developing zones infrastructures, the SEZ Board may –</p> <p>(a) enter into a public private partnership arrangement;</p> <p>(b) undertake the development of the infrastructure on its own initiative; or</p> <p>(c) appoint an independent developer.</p> <p>(2) Where the SEZ Board appoints an independent developer or enters into a public private partnership arrangement, the independent developer or public private partnership arrange, as the case may be shall be responsible for the administration and management of the operations of the zones.</p> <p>(3) where a zone is established under regulations 3 (2) (b), the outside party may –</p> <p>(a) develop the zone; or</p> <p>(b) appoint a developer to undertake the development of the zone infrastructure.</p> <p>(4) Where the SEZ Board or outside party appoints a developer under subregulation (1) (c) or (3) (b), SEZ Board or outside party, as the case may be, shall conclude an agreement for the development of the zone with the developer.</p>
Development Agreement	<p>14. A development agreement under regulation 12(4) shall include –</p> <p>(a) the obligations of the developer with respect to the development of business concept or development plan of the proposed zone and development and management of the operations of the zones concerned as an integral part of the development agreement;</p> <p>(b) the authorities conferred on the developer for the respective zone, including provisions regarding –</p> <p>(a) the developer’s authority to admit entities into the zone and allocate them land in line with outlined eligibility criteria and procedures;</p> <p>(b) the developer’s authority to act as a facilitating agency and liaison between the SEZ Board and zone entities; and</p> <p>(c) the developer’s responsibility for the maintenance of utility services and infrastructure.</p> <p>(c) the financial obligations of the developer;</p> <p>(d) rights, entitlements and protections of the developer in the respective zone as outlined in the Act or any other relevant laws;</p> <p>(e) rights, entitlement and protections of the investors in the respective zone as outlined in the Act or</p>

Responsibilities of the developer	<p>any other relevant laws;</p> <p>(f) procedure to be followed by developers to invoke the sights, entitlements and protections outlined under paragraph (e);</p> <p>(g) dispute settlement procedures;</p> <p>(h) the rights of the SEZ Board with respect to the zone concerned.</p> <p>15. The developer shall –</p> <p>(a) implement the development plans for the zone in line with the development agreement and master plans approved by the SEZ Board;</p> <p>(b) develop the zones –</p> <p>(a) in line with the Act;</p> <p>(b) in a commercial manner; and</p> <p>(c) in line with the long – term sustainable economic development goals of the country.</p> <p>(c) adhere to performance requirements of the phased development schedule for the zone specified in the development agreement, as well as the development obligations required by SEZ Board which inter alia include amount of, and the time schedule, capital and debt financing;</p> <p>(d) pay all taxes or fees due to customs and SEZ Board or any competent authority;</p> <p>(e) maintain company records or books, accounts and financial statements in accordance financial reporting standards;</p> <p>(f) when transferring any occupancy rights with respect to the zone land and other assets, shall secure prior approval from the SEZ Board;</p> <p>(g) in accordance with commercial considerations as regulated by applicable written laws, set fees for any utilities and other basic services provided by the developer;</p> <p>(h) construct infrastructure such as transportation connections, site infrastructure and residential areas; and</p> <p>(i) comply with the development agreement, any other obligations under the Act or any other written law</p>
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Management of Special Economic Zones	<p style="text-align: center;"><i>PART IV – Management of Special Economic Zones</i></p> <p>16. (1) Except where the zone is developed by an outside party or through a public private partnership or is under occupation of another person as contemplated under section 35 (2) of the Act, in accordance with section 17 (1) of the Act, upon designation of an area as a Zone, the SEZ Board may sub-contract management of the Zone to a Zone Management Company to—</p> <p>(a) manage the zone; and</p> <p>(b) provide the entity with the resources and means necessary to manage and operate the zone, including, the transfer of control of the land comprising the area designated as a zone.</p> <p>(2) Where the SEZ Board appoints a zone management company under regulation 15 (1), the SEZ Board shall conclude a zone management agreement with the zone management company</p> <p>(3) In its administration or management of a zone, the SEZ Board shall –</p> <p>(a) within the framework of the zones’ strategy, implement the strategic plan of the zone;</p> <p>(b) make improvements to the zone and its facilities;</p> <p>(c) facilitate the provision of infrastructure and other services required for the zone to achieve its strategic and operational goals;</p> <p>(d) provide adequate demarcation of the zone from any applicable customs territory for the protection of revenue together with suitable provision for the movement of conveyances, vessels and goods entering or leaving the zone;</p> <p>(e) provide adequate security for all facilities in the zone;</p> <p>(f) in order to promote efficient and their safety, develop rules and guidelines for businesses within the zone</p> <p>(g) promote the zone as destination for the both domestic and foreign investment;</p> <p>(h) facilitate a one stop service centre that delivers the required services under regulation 38 to businesses operating in the zone; and</p> <p>(i) in order to the effective functioning of the zones, undertake any other activity and exercise any other right in accordance with the Act</p> <p>(4) Where a zone is established under regulation 3 (2), a zone management company may be appointed by an outside party to manage the zone;</p> <p>(5) Where an outside party appoint a zone management company, a zone management agreement shall be concluded between the outside party and zone management company;</p> <p>(6) A zone management company may –</p> <p>(a) in accordance with the Act and these Regulations, acquire and maintain occupancy rights;</p> <p>(b) exercise such other rights under these Regulations, the SEZ Act and zone management</p>
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Financial reporting and financial statements of zones	<p>agreement between the zone management company and SEZ Board or outside party, as the case may be.</p> <p>17. (1) The provisions of sections 24, 25, 26 and 27 of the SEZ Act, with the necessary modifications apply to zone management company.</p> <p>(a) The financial statements and annual are required in terms of subregulation (1) shall –</p> <p>(a) fairly present the state of affairs of the zone management company and its performance against pre-determined objectives for the financial year concerned; and</p> <p>(b) include particulars of –</p> <p>(a) any material losses through wasteful expenditure, criminal conduct and any irregular that could have occurred during the financial year concerned;</p> <p>(b) any disciplinary steps or criminal proceedings taken as a consequence of such irregular or losses or wasteful expenditure;</p> <p>(c) any losses written off or recovered; and</p> <p>(d) any other matter as may be determined by the SEZ Board</p>
Evaluation criteria for developers and zone management companies	<p style="text-align: center;"><i>PART V – Appointment and Licensing of Zone Management Companies</i></p> <p>18. A person shall not be appointed a zone management company, or a developer, unless the person –</p> <p>(a) is a foreign registered company or corporate body registered under the Companies Act</p> <p>(b) has sufficient expertise and financial resources to develop, administer, operate and manage a zone; and</p> <p>(c) meets such other criteria and requirements as may be determined by the SEZ Board</p>
Application for a zone management or developer license	<p>19. (1) A person shall not carry on the development or management of a zone without a license issued by the SEZ Board under these Regulations;</p> <p>(a) A person appointed under regulation 12 (1)(c) or (3) (b) or regulation 15(1) (b) or 4, shall apply to the SEZ Board for a zone management license or developer license, as the case may be.</p> <p>(b) An application for a zone management license or developer license, as the case may be, shall be set out in Schedule 2.</p>
Requirement for issue of zone management or developer license	<p>20. An application under regulation 18(2) shall include –</p> <p>(a) the name, address and contact details of the applicant;</p> <p>(b) proof of appointment as a zone management company or developer, as the case may be;</p> <p>(c) the proposed zone management or development agreement;</p> <p>(d) information on applicant's references, current size, access to financial resources, financial status and operational standards;</p> <p>(e) information on the applicant's skills, experience and qualification of the applicant's management team; and</p> <p>(f) information on skills of proposed employees, number of the proposed employees and proposed organisation of the applicant.</p>
Review the application for zone management or developer license	<p>21. (1) Where the SEZ Board determines that an application under regulation 18 (2) is deficient or incomplete, within seven days of the application, the SEZ Board shall notify the applicant of such determination and specify the reasons therefor.</p> <p>(a) Within 14 days of receipt of the notification referred to under subregulation (1), the applicant shall submit a corrected or complete application to the SEZ Board.</p> <p>(b) The application shall be deemed to be complete if the SEZ Board fails to notify the applicant within the period specified under subregulation (1): provided that the SEZ Board request an applicant to provide additional information as may be deemed necessary to supplement or complete its application at any time during the evaluation of the application.</p> <p>(c) As it may deem necessary, the SEZ Board may conduct such investigation into any matter related to an application submitted under regulation 18(2).</p>
Issue of zone management or developer license	<p>22. (1) Where it is satisfied that the applicant meets the requirements of regulation 19 and upon payment of the fee specified in Schedule 3, the SEZ Board shall issue the applicant with –</p> <p>(a) a zone management license, in Form 3 set out in Schedule 2; or</p> <p>(b) a developer license, in Form 2 set out in Schedule 2.</p> <p>(2) Within seven days after the decision to approve an application under this part, the SEZ Board shall notify the applicant in writing that the application has been approved.</p> <p>(3) Where the application is refused, in writing, the SEZ Board shall notify the applicant within seven days of the decision, stating the reasons for the refusal.</p> <p>(4) The SEZ Board may impose such conditions on the issue of a zone management or developer license as it considers appropriate.</p> <p>(5) A zone management or developer license shall remain valid until –</p> <p>(a) the expiration of the developer's land lease;</p>

	<ul style="list-style-type: none"> (b) an abridged financial planning including projected five-year income statement, balance sheet and cash-flow statement for the proposed services or business activities; (c) any other information and supporting documents as may be determined by the SEZ Board (d) On the basis of the recommendation of the SEZ Board, the Minister may exempt an applicant from the provisions of subregulation (2) (e).
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<p>28. (1) An application under regulation 26 (1) shall be made through a one-stop service centre</p> <p>(2) Notwithstanding the provisions of subregulation (1), the SEZ Board may require an applicant to appear for an interview –</p> <ul style="list-style-type: none"> (a) in person in person or through their representative; or (b) by participating in a video, telephone or voice – over – internet protocol conference <p>29. (1) In considering an application referred to under regulation 26 (2), the SEZ Board shall have regard to –</p> <ul style="list-style-type: none"> (a) technical requirements for the public security, labour, safety, protection of public health, national or consumer protection or general financial matters; (b) technical requirements as determined by the SEZ Board; (c) environmental protection requirements, which may incorporate measures included in the applicant's environmental impact statement as provided in accordance with these Regulations and other relevant written laws; and (d) requirements directly related to mitigating potential threats to financial stability and consumer protection. <p>(2) An investor licence, in respect of an application referred to under regulation 26 (2), may issued</p> <ul style="list-style-type: none"> (a) minimum capital for investments as determined by the SEZ Board; (b) in respect of an application for – <ul style="list-style-type: none"> (i) a new business; (ii) the relocation or expansion of an existing business from a customs territory to a zone; (iii) the relocation or expansion of an existing business from one zone to another, and (iv) regardless of whether the special economic zone is the applicant's primary place of business <p>(3) An application referred to under subregulation (2) fb (ii) shall include a statement establishing that no part of the operations of the existing business is to be moved to the zone</p> <ul style="list-style-type: none"> (b) the applicant intends to export 100% of its annual production or sales, except in cases where an exemption from the 100% requirement has been granted by the Minister in accordance with these Regulations; (c) the investment in the zone is an incremental investment that will generate new products or services and employment in addition to those provided by the operations of the existing business; (d) no job losses in the existing business will occur as a result of the relocation or expansion to the zone <p>(2) An referred to under subregulation (2) (b) (iii) shall include</p> <ul style="list-style-type: none"> (e) a statement by the applicant which is supported by documents or justification or sound and substantial business reasons for the proposed relocation or expansion; (f) confirmation, in writing, by zone management company or the developer of the zone from where the applicant intends to relocate its business, that – <ul style="list-style-type: none"> (a) any loss of employment would not have a significant adverse effect on the zone as a whole; (b) the loss of investment would not have a significant adverse effect on employment on other businesses under regulation 25 (2) located in the zone; and (c) in its opinion, the proposed relocation would not have any adverse effect on existing investors in the zone and outside the zone; (g) confirmation, in writing, by the zone management company or developer of the zone to which the applicant intends to relocate its business, that <ul style="list-style-type: none"> (a) having examined the applicant's proposed project, it supports the proposed relocation; and (b) in its opinion the proposed relocation would not have any adverse effect on existing investors in the zone <p>30. (1) Where the SEZ Board determines that an application under regulation 26 is incomplete or deficient, the Authority shall, within seven days of receipt of the application inform the applicant by notice in writing of such determination, stating the reasons therefor;</p> <ul style="list-style-type: none"> (a) The applicant shall within 14 days of receipt of the notice referred to under subregulation (1), submit a complete or corrected application to the SEZ Board. (b) Where the SEZ Board fails to notify the applicant within the period specified under subregulation (1), the application shall be deemed to be complete: Provided that the SEZ Board may, at any time during the evaluation of the application, request an applicant to provide such additional information as may be deemed necessary to complete or supplement its application. (c) The SEZ Board may 	<p>Application through one stop service centre</p>
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<ul style="list-style-type: none"> (a) conduct such investigations into any matter related to the application as it may deem necessary; and (b) conduct such inspection of the applicant as it may deem necessary 	
<p>31. (1) The SEZ Board shall, within 14 days of receipt of an application under this Part, where it is satisfied that the application meets the requirements of regulation 26 (2) or (4) or 28 (1), issue to the applicant an investor license in Form 5 set out in Schedule 2.</p> <ul style="list-style-type: none"> (a) The SEZ Board shall, within seven days after the decision to approve an application under this Part, notify the applicant, in writing, that the application has been approved. (b) Where the application is refused, the SEZ Board shall notify the applicant, in writing, within seven days of the decision, stating the reasons for the refusal. (c) The SEZ Board may impose such conditions on the issue of an investor license as it considers appropriate. (d) An investor license issued under subregulation (1) shall be valid for a period not exceeding 50 years from the date of issue, and be issued in line with the period of any lease the investor may be granted for buildings or land they occupy in the zone 	<p>Issuance of investor license</p>
<p>32. There shall, in respect of the business activities or services referred to under regulations 25 (1), be no quota or limit on</p> <ul style="list-style-type: none"> (a) the number of investors in the zone; or (b) the number of licenses issued to investors 	<p>No limit or quota on investor</p>
<p>33. (1) On receiving a recommendation from the SEZ Board, the Minister shall prescribe a negative list of activities that are prohibited or restricted from being undertaken within the special economic zones.</p> <ul style="list-style-type: none"> (a) The restricted activities under subregulation (1) shall include any activity likely to pose a substantial threat to financial stability, safety, health, environment, national security and consumer rights. (b) A person who intends to conduct a restricted activity shall apply to the SEZ Board in Form 6 set out in Schedule 2, for a license. (c) The SEZ Board may approve an application under subregulation (3) if it is satisfied that the applicant can adequately mitigate or avoid the risks specified under subregulation (2). (d) The SEZ Board shall provide the necessary assistance to any person intending to make an application under subregulation (3), including providing a description of the documents and information necessary to support an application for each type of restricted activity. (e) An investor seeking to undertake a restricted activity and expand its activities shall apply for a separate license for that activity. (f) The prohibited activities under subregulation (1) shall include those activities that pose a threat to financial stability, safety, health, environment, national security and consumer rights for which there is no possibility of avoiding or mitigating the threat. (g) The Authority shall regularly review the negative list of activities. 	<p>Negative list</p>
<p>34. In order to enter into service level agreements with the relevant government entities, the SEZ Board shall –</p> <ul style="list-style-type: none"> (a) consolidate and streamline procedures for licensing of investor; (b) coordinate information sharing; and (c) support the regulatory functions of relevant government entities with respect to the activities of zone residents and investors: Provided that the service level agreements shall, to the extent possible, not impose any additional burden on the investors and residents. 	<p>Service level agreement</p>
<p style="text-align: center;">PART VII — Cancellation, revocation, suspension or variation of licences</p>	
<p>35. (1) A license issued under these Regulations may be revoked, cancelled or suspended if the licensee obtain the license on the basis of fraud, misrepresentation or false or misleading statements;</p> <ul style="list-style-type: none"> (a) fails without reasonable explanation to carry on the business activity or implement the activity is respect of which the license was issued; (b) fails to comply with the terms and conditions of the license (c) contravenes any provision of the Act or any other written law (d) fails to comply with or contravenes with the customs or excise rules and procedures that are applicable to that license. <p>(2) Where it intends to cancel a license in accordance with subregulation (1), the SEZ Board shall</p> <ul style="list-style-type: none"> (a) inform the licensee, in writing, of the intention to cancel the license and the reasons therefore (b) request the licensee, in writing, to make written representations to the Authority within 14 days of receipt of such request; (c) give the licensee a written response to the representations made by the licensee within 14 days from the date the representations were made. <p>(3) Where it intends to suspend a license in accordance, the SEZ Board shall</p> <ul style="list-style-type: none"> (a) inform, in writing, the licensee of its intention and the reasons thereof; and 	<p>Cancellation, revocation, suspension and variation of licenses</p>

<p>(b) in writing, give the licensee 30 days' notice within which the licensee shall –</p> <p>(c) comply with the conditions or terms of the license; or</p> <p>(d) show reasons or cause why the license should not be suspended.</p> <p>(4) The SEZ Board shall, at the expiration of the periods specified under subregulations (2) (b) and (3) (b) and after considering any representations made by the licensee, the SEZ Board is satisfied that there are reasonable grounds to suspend or cancel the licensee, the SEZ Board, in writing, to the licensee, revoke, cancel or suspend the license.</p> <p>(5) The SEZ Board may suspend a licensee for a period not exceeding six months.</p> <p>(6) Where there is good cause shown by a licensee, the SEZ Board may lift the suspension of the licensee;</p> <p>(7) A license issued under these Regulations may, upon application by the licensee to the SEZ Board in accordance with section 33 (3) of the SEZ Act, be varied.</p> <p>(8) An application under subregulation (7) for variation of license shall be in Form 7 set out in Schedule 2</p> <p>36. (1) In line with the form set out in Schedule 4, the SEZ Board shall establish and maintain a register of licenses.</p> <p>(a) In respect of each license, the register shall include –</p> <p>(a) the company name of the licensee;</p> <p>(b) the physical address at which the licensee carries on its business;</p> <p>(c) the size of investment and capital of the licensee;</p> <p>(d) all authorised activities carried out by the licensee; and</p> <p>(e) any variation, cancellation or suspension of the licensee</p> <p>(2) Where –</p> <p>(a) the licensee ceases to carry on the business to which the licence relates; or</p> <p>(b) a change occurs in any particulars which are required to be entered in the register with respect to the licensee,</p> <p>within 14 days of the occurrence of the event concerned, the licensee shall give to the SEZ Board the particulars of the change in writing.</p> <p style="text-align: center;">PART VIII — <i>Annual returns by zone management companies</i></p> <p>37. On an annual basis, a zone management company shall submit annual returns to the SEZ Board with following information with regard to the relevant zone –</p> <p>(a) zone investments undertaken during the preceding calendar year and the investments projected for the following calendar year which inter alia include the number, size, investment levels, employment and business activities of all investors</p> <p>(b) total area of zone land, buildings and infrastructure under development, and the projects being constructed thereon</p> <p>(c) all performance indicators specified in the zone management agreement or development agreement as required by the SEZ Board for monitoring and evaluation purposes;</p> <p>(d) letters of continued financial good standing from the developer's bankers; and</p> <p>(e) any other information as may be required by the SEZ Board.</p>	<p style="text-align: center;">Register of licenses</p>
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<p>One stop service centre</p>	<p>38. (1) For the purposes of the performance of its functions and exercise of its powers and responsibilities, the SEZ Board shall establish and administer –</p> <ul style="list-style-type: none"> (a) one stop service centre for each zone; and (b) a central coordinating one stop service centre at the Head Office of the SEZ Board <p>(2) The SEZ Board shall –</p> <ul style="list-style-type: none"> (a) deploy adequate staff for the one stop service centre; and (b) ensure that relevant government departments deploy or second such staff as may be required for the performance of the services of the one stop service centres <p>(3) Zone management company or developer shall</p> <ul style="list-style-type: none"> (a) at its own cost, within the zone it operates, provide sufficient space for the one stop service centre; and (b) comply with the requirement of the one stop service centres.
<p>One stop service centre services</p>	<p>39. (1) A one stop service centre shall offer the following services –</p> <ul style="list-style-type: none"> (a) processing of applications for residence permits, business licensing documents and issuing related licenses or certifications and related reporting information required of zone entities; (b) processing and issuing of <ul style="list-style-type: none"> (i) visas and work permit for expatriates operating within the zones; and

<p>(2) Where the Ministry responsible for environmental affairs determines that an environmental management plan, environmental impact assessment, strategic environmental assessment or environmental assessment statement be made in accordance with the Environmental Assessment Act, the developer shall submit copies thereof and related authorisations to the SEZ Board.</p> <p>(3) Where significant impacts have been identified, the developer shall develop a mitigation action plan that contains the strategies for addressing the identified environmental and social risks and impacts.</p> <p>(4) The SEZ Board shall, in consultation with the Ministry responsible for environmental affairs, determine the guidelines for implementing the environmental management plans, environmental impact assessment, strategic environmental assessment, mitigations action plans or environmental assessment statements.</p> <p>51. (1) Prior to commencing any works or extension works on the land within a zone, the developer shall, in consultation with the relevant zone management company, develop an environmental and social management system for the zone.</p> <p>(2) The environmental and social management system shall be appropriate to the nature and scale of the proposed development, operational activities and the level of expected environmental and social impacts.</p> <p>(3) The environmental and social management system, including all environmental and social audit reports and hazard or risk assessment reports, shall be prepared in accordance with the relevant written laws and accepted international practice.</p> <p>(4) Notwithstanding subregulation (3), the environmental and social management system shall comply with</p> <p style="padding-left: 40px;">(a) the ISO 14001 Environmental Management Systems;</p> <p style="padding-left: 40px;">(b) ISO 45001 Occupational Health and Safety Standards; and</p> <p style="padding-left: 40px;">(c) Social Accountability (humane workplace and worker human rights) SA8000 standards.</p> <p>(5) The SEZ Board shall, in consultation with the Ministry responsible for environmental affairs, determine further requirements for special economic zones' environmental and social management systems</p>	<p>Environmental and social management system</p>
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<p>Environmental audits</p>	<p>compliance with the Act, these Regulations and other relevant written law.</p> <p>(7) The SEZ Board may, at any reasonable time</p> <ul style="list-style-type: none"> (a) access and make copies of any records retained by a zone management company; (b) inspect any monitoring equipment or methods to determine their accuracy; and (c) take environmental samples <p>54. (1) For purposes of monitoring compliance with relevant written laws –</p> <ul style="list-style-type: none"> (a) the Ministry responsible for environmental affairs may conduct environmental audits of facilities within the special economic zones and any area surrounding the special economic zones; (b) the Ministry responsible for environmental affairs may conduct environmental audits of facilities within the special economic zones and any area surrounding the special economic zones <p>(2) The audits under subregulation (1), shall be prioritised for areas or facilities that –</p> <ul style="list-style-type: none"> (a) engage in activities that have potentially significant adverse environmental impacts (b) have had previous poor environmental performance or non-compliance; (c) have had previous poor environmental performance or non-compliance (d) have been subjected to or caused, or are suspected to have been subjected to or to have caused, serious environmental harm;
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<p>Dealing with non – compliance</p>	<p>55. (1) Where the Authority or the Ministry responsible for environmental affairs, as the case may be, becomes aware of non-compliance with the Act, these Regulations or any other relevant written law, including any environmental authorisation condition, it shall notify the special economic zones entities and the relevant developer, if different from the special economic zones entities concerned.</p> <p>(2) The SEZ Board or the Ministry responsible for environmental affairs, as the case may be, becomes aware of non-compliance with the Act, these Regulations or any other relevant written law, including any environmental authorisation condition, it shall notify the special economic zones entities and the relevant developer, if different from the zones entities concerned.</p>
<p>Public Health</p>	<p>56. (1) The SEZ Board shall, in consultation with the relevant government entities responsible for public health, ensure the protection of human, animal and plant life within special economic zones from diseases and any other harm</p> <p>(2) The SEZ Board shall, in consultation with the relevant government entities responsible for public health, issue the procedures for the inspection and control of persons, baggage, carriers and goods entering the special economic zones that may pose a threat to human, animal, or plant health.</p>
<p>Coordination related to land use and environmental matters</p>	<p>57. (1) The Authority and the government entities responsible for environment, water and natural resources shall, upon request by either party –</p> <ul style="list-style-type: none"> (a) share any information requested by that party (b) attach second or deploy staff to the requesting party; (c) provide technical assistance and training to the requesting party <p>(2) SEZ Board may conclude service level agreements with the government entities responsible for environment, water and natural resources for the performance of any of the functions under this Part</p>
<p>Application of national labour laws</p>	<p style="text-align: center;"><i>PART XII – Application of national labour laws</i></p> <p>58. (1) Subject to subregulation (2) and unless otherwise provided in any written law, the laws of Namibia shall apply within zones.</p> <p>(2) The SEZ Board shall, in consultation with the relevant government entities, issue rules, for the employment by zones entities of key managerial and technical personnel who are not citizens of Namibia.</p> <p>(3) The rules under subregulation (2) shall include matters relating to –</p> <ul style="list-style-type: none"> (a) the terms and conditions of contracts for the key personnel; and (b) the issuance of visas, residence and work permits for such key personnel and their dependents.

	<p style="text-align: center;">PART XIII – Inspection and enforcement</p> <p>59. (1) The SEZ Board may, either directly or through an administrative committee, monitor and conduct inspections of the facilities and activities within special economic zones for purposes of ensuring compliance with the Act, these Regulations and other relevant written laws.</p> <p>(2) The zones entities shall cooperate with, and provide assistance to the SEZ Board or an administrative committee, as the case may be in the conduct of inspections under subregulation (1)</p> <p>(3) The SEZ Board shall give notice, in writing, to special economic zones entities, at least 48 hours before an inspection is carried out.</p> <p>(4) Notwithstanding subregulation (3), the SEZ Board may –</p> <p>(a) grant any reasonable request by the special economic zones entities to avoid undue interruption to the business activities of the special economic zones entities;</p> <p>(b) without notice and at any hour, conduct an inspection if it has reasonable grounds to believe that there has been a contravention of the Act, these Regulations or other relevant written law.</p> <p>(5) The SEZ Board shall, in conducting the inspections under subregulation (1), consult with relevant government entities and provide them with the necessary information in a timely manner.</p> <p>(6) Any expenses incurred by the SEZ Board in conducting inspections under subregulation (1) or for the purpose of remedying a contravention of the Act or these Regulations shall be recovered from the special economic zone entity responsible for the contravention.</p> <p>(7) Any person who –</p> <p>(a) obstruct or interferes with an inspection under subregulation (1);</p> <p>(b) refuses or fails to comply with a request by the SEZ Board under these Regulations; or</p> <p>(c) makes a statement which the person knows to be false or misleading or which he or she does not believe to be true, commits an offense.</p> <p>60. (1) Where zone entity fails to comply with or breaches any directive of the SEZ Board or any provisions of the Act, the SEZ Board may –</p> <p>(a) direct the special economic zone entity, in writing, to comply with or remedy the breach of the directive or remedy the contravention;</p> <p>(b) restrict the special economic zone entity from engaging in activities specified by the SEZ Board;</p> <p>(c) suspend the zone entity's license</p> <p>(d) cancel or revoke the special economic zone entity's licence;</p> <p>(e) seek appropriate redress in a court of law; or</p> <p>(f) apply any other sanction as the SEZ Board may be authorised to impose under any other relevant written law</p> <p>(2) The SEZ Board may impose one or more of the sanctions under subregulation (1), in addition and without prejudice to any other judgment, order, fine, penalty or punishment imposed by any other relevant government entity</p> <p>(3) The SEZ Board shall not impose a sanction under subregulation (1) unless it —</p> <p>(a) has given the zones entity notice, in writing, of the proposed sanction, setting out the reasons for the proposed action and giving the zone entity a period of at least 14 days to make representations to the SEZ Board about the matter;</p> <p>(b) has taken into account any representations made by, or on behalf of, the special economic zone entity within that period.</p> <p>61. The following factors shall guide a determination of sanctions imposed against a zone entity under regulation 59 (1)</p> <p>(a) the damage, direct or incidental, caused by the contravention, including any harm to</p> <p>(i) other zones entities</p> <p>(ii) the SEZ Board or other relevant government entities</p> <p>(iii) environment, animals or natural resources inside or outside the zones; and</p> <p>(b) the appropriate sanction to deter similar conduct by the special economic zone entity or any other person in similar circumstances, taking into account –</p> <p>(i) the risk of similar breaches under similar circumstances going undiscovered or undetected or of persons otherwise not suffering loss for having committed the breach, except that the purchase of insurance to cover the loss shall not be considered in the determination of sanctions</p> <p>(ii) the potential benefit the persons stood to gain from committing a breach or from not taking adequate precautions to avoid such breach, and</p> <p>(iii) the ease with which precautions could have been taken to prevent or reduce the risk of</p>
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Sanctions

Factors to guide determination of sanctions

Consultations with other stakeholders	<p>occurrence of the breach</p> <p>62. In the performance of its functions or exercise of its powers, the Authority shall, where appropriate, consult with the relevant government entities and the special economic zones entities</p>
Fees	<p>PART XIV — <i>Authority Fund, Penalties and Fees</i></p> <p>63. (1) For any of the authorized activities under the Act which inter alia include any fees for licensing, registration and permits, the SEZ Board shall publish a schedule of fees that the SEZ Board may charge. (2) In order comply with the Regulations and to facilitate effective regulatory system, the SEZ Board shall update the fees schedule regularly as necessary.</p>
Collection of fees	<p>64. (1) The SEZ Board shall publish a schedule of all fees, charges and levies owed to relevant government entities owed to the relevant entities in connection with the establishment and operation of a business within a zone, including permitting, registration and licensing fees. (2) The fees under subregulation (1) shall include the following: (a) registration or incorporation of companies' charges; (b) fees for professional and legal services offered to companies in the zones; (c) fees on annual information update and filing and evaluation fees on socio-environmental assessment and mitigation plan; (d) land rent and land rates; (e) connection charges for public utilities; (f) visa fees; (g) national social security fund levies (h) national hospital insurance fund levies; (i) training levy; and (j) any other statutory fee applicable for activities authorized under the Act (3) As may be required by the relevant laws, the SEZ Board may consolidate charges, levies and fees imposed on the zones' enterprises. (4) The fees under this Regulation may be paid through the one stop service centre and the SEZ Board shall remit the fees to the relevant government entities in accordance with the terms of service level agreements entered into by relevant government entities and the SEZ Board.</p>
Offenses and penalties	<p>65. A license who – (a) contravenes any provisions of these Regulations, for which no penalty is provided; (b) fails to comply with any direction given or request made by the SEZ Board under these Regulations; (c) fails to comply with any conditions of the license, where such as person commits an offence and is liable to a fine not exceeding N\$100,000 or to imprisonment a term not exceeding five (5) years, or to both. where such a person is not a natural person, to a fine not exceeding N\$500 000.</p>
Special Economic Zones Fund	<p>PART XV: <i>Financing and Supporting Measures</i></p> <p>66. (1) In line with section 9 (1) of the Act, the Minister may, with the concurrence of the Minister of Finance, from money voted by Parliament establish a Special Economic Zones Fund to support the promotion and development of Zones. (2) The Minister may, in consultations with the Minister of Finance, set aside funds from fees, levies, penalties and taxes collected from the zones to support the promotion and development of the zones.</p>
Support Measures	<p>67. (1) The Minister shall determine and implement support measures, including incentive schemes, for developers, operators and businesses operating within the zones set out in Schedule 5. (2) The Minister may, with the concurrence of the Minister of any relevant government department, design and administer support measures or other support programs.</p> <p>PART XVI: <i>Minimum Physical Characteristics of Special Economic Zones</i></p> <p>68. (1) Markings shall be as follows</p>

<p>Cooperation Agreements with other government entities</p>	<ul style="list-style-type: none"> (a) Clearly marked GPS Coordinates; (b) Land size given and recorded in the <i>Gazette</i>; (c) Demarcated by boundary fence – for Zones of 500 hectares or less; (d) Zones size can range from 5 hectares to 10,000 hectares of land (e) Signposted with developer of zone management company Logo, name and contact details (f) Security access control and exit points; (f) Security System; (g) Fire Fighting systems/ Police Post/. <ul style="list-style-type: none"> (2) Minimum 33kVA powerline at boundary. (3) Minimum 100mm portable water supply line at boundary. (4) Minimum 18m dual lane access road at boundary. (5) Minimum tarmac paved internal road network. <p style="text-align: center;">PART XVII: Implementation of the Regulation</p> <p>68. (1) By entering into service level agreements with the SEZ Board, all relevant government entities shall cooperate with the SEZ Board in the implementation of the Act and these Regulations, to –</p> <ul style="list-style-type: none"> (a) facilitate the processing of licenses, permits, registrations, and other approvals; (b) facilitate the collection of any fines, fees or penalties; (c) enforce any provision of the Act, monitor and coordinate the implementation of the Act (d) facilitate the training of the one-stop centre staff to perform their functions effectively; (e) share information with the SEZ Board through shared electronic databases and other means as necessary; (f) hold regular meetings to coordinate activities and facilitate communication as often as necessary; (g) regulate the attachment, secondment or deployment of staff to the zones; and (h) coordinate inspections or investigations so as to avoid unnecessary disruption or interference with the normal and lawful activities of zones end users. (i) undertake any activity that may be lawfully undertaken jointly by the them <p>(2) The SEZ Board may take measures with regard to any of the matters provided for under the Act and the Regulations if-</p> <ul style="list-style-type: none"> (a) the service level agreement or any agreement of the relevant government entities do not adequately address all constraints, needs or zones end user demands within one financial year after the date of operational effectiveness of the SEZ Board; or (b) the SEZ Board determines that any service level agreement or other agreement executed with a relevant government entity has not been fulfilled in whole or in part.
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SCHEDULE 1

(reg. 4 (1))

Guidelines for Feasibility Study Report

A proposal for the establishment of a special economic zone shall be accompanied by a feasibility study report containing the following information:

- (a) A statement of intent and executive summary
- (b) A general overview of the area where the special economic zone is intended to be located, including information on and analysis of:
 - (i) demographic profile of the population of the area;
 - (ii) socio- economic profile of the area including the rate of unemployment, education, health and human development profile;
 - (iii) economic profile of the area including an analysis of existing enterprises by size and sector within the municipal boundaries of the proposed special economic zone; and
 - (iv) availability of utilities
- (c) Economic rationale for the proposal for the establishment of a special economic zone including information on and analysis of:
 - (i) projected outputs and expected key outcomes of the special economic zone;
 - (ii) projected economic impact of the zone on the economy
 - (iii) projected employment created during the various phases of the establishment of the special economic zone, the sectors within which employment will be created and the nature of the employment, whether it is:
 - (aa) permanent or temporary employment; or
 - (bb) direct or indirect employment.
 - (iv) industrial activity targeted by the special economic zone and the sectors targeted;
 - (v) additionally, what the targeted industrial activities will create in the economy by demonstrating, amongst other things:
 - a. extent of export of value-added products;
 - b. extent of import substitution;
 - c. beneficiation of raw materials and mineral resources;
 - d. skills training and transfer;
 - e. innovation and intellectual property development including the scope of new markets and manufacturing or distribution innovations;
 - f. alignment with existing initiatives on training business development retention and expansion and infrastructure upgrades;
 - g. use or and impact on processing and manufacturing technologies;
 - h. nature and maturity of manufacturing technology to be used by businesses intending to locate in the special economic zone;
 - i. localizing plan including:
 - i. impact on supplier development and potential to develop a cluster of enterprises to achieve commercial viability;
 - ii. projected procurement including the use of local materials, technologies and labour
- (d) Social impact of the proposed zone including information on and analysis of:
 - (i) housing;
 - (ii) health;
 - (iii) education;
 - (iv) access to public transportation;
 - (v) safety and security.
 - (vi) availability of basic services
- (e) Business plan for the special economic zone, including information on and analysis of:
 - (i) special economic zone strategy
 - (ii) ownership structure of the special economic zone including a shareholders' agreement indicating the nature and extent of shareholding, requirements for transfer of shares and requirements for the distribution of assets upon liquidation or expiry or revocation of the declaration establishing the special economic zone
 - (iii) comprehensive market analysis identifying the following in relation to the proposed special economic zone:
 - a. strengths, weaknesses, opportunities, threats;
 - b. local and external clients;
 - c. potential markets and competitors;

- d. future prospects; and
- e. attractiveness to potential investors to locate in the special economic zone;
- (iv) Operating Plan for the special economic zone including information on and analysis:
 - i. how the applicant will develop, operate and maintain the special economic zone;
 - ii. suppliers that will provide services necessary to operate the special economic zone and the contractual arrangements that will be entered into with these service providers;
 - iii. facility management arrangements;
 - iv. engineering and development alignment gaps and priorities in infrastructure located outside the special economic zone in relation to infrastructure to be located within the special economic zone; and
 - v. Financial Plan for the special economic zone including analysis of; *(aa)* projected total cost of establishing the special economic zone; *(bb)* sources of funding to establish the special economic zone;
 - vi. projected 10 -year income statement, balance sheet and cash flow statement for the special economic zone;
 - vii. projected return indicators on capital;
 - viii. projected revenue and operational costs breakeven projections for various scenarios;
 - ix. access by the applicant to financial resources equal to at least 209c of the development cost of the proposed special economic zone and supporting documents demonstrating access;
 - x. access by the applicant to financial resources to fund operational expenditure of the special economic zone for 5 years and supporting documents demonstrating access; and
 - xi. the extent to which the applicant owns or controls the area to be considered for establishment as a special economic zone;

SCHEDULE 2

Form 1

APPLICATION FOR A DEVELOPER LICENCE OR A ZONE MANAGEMENT LICENCE OR APPLICATION FOR THE RENEWAL OF A LICENCE

(reg.18 (3))

This application ☐ or application for renewal ☐ or is in respect of a developer license ☐ or a zone management license ☐ please tick () where applicable.

A. Particulars of applicant

1. Name of applicant/company: _____

2. Trading name (if other than company name): _____

3. Address and contact details: _____

Telephone No.: _____ Website: _____

4. Company registration No.: _____

5. Ownership structure please tick: Public company ☐ Private company ☐

6. Total number of employees: _____

7. In what countries does the company operate? _____

8. Details on company representative: Name _____ Position: _____

email address: _____

Phone No.: _____

9. Where private company, complete the following details:

(a) Shareholders

Name	Nationality	National Identity Number	Passport Number	% equity

if necessary attach a separate sheet with this form

(b) Management

Name	Nationality	National Identity Number	Passport Number	% equity

if necessary attach a separate sheet with this form

10. In respect of each management member listed above supply the following:

Name	Relevant Experience	Skills	Qualifications

11. Provide the following details on relevant recent experience of the company:

Client and Nature of Project	Location	Date completed or on-going	Value of project (N\$)

B. Project cost and financing

1. Estimated cost in N\$

Description of investment	Year 1	Year 2	Year 3
Site preparation			
Structures and civil works			
Plant machinery and equipment			
Working capital			
Other *(specify)			
Total project cost			

*

2. Proposed sources of the funds (N\$)

Sources	Year 1	Year 2	Year 3
Equity			
Reserves			
Loans			
Supplier credit			
Other *(specify)			

*

C. Historic and projected financial statements

1. Summary of audited financial statements for the past 3 years:

Year	Turnover (N\$)	Sales (N\$)	Gross Profit (N\$)	Net Profit (N\$)

Please attach the full audited financial statements for the past 3 years.

2. Summary of projected financial results for years 1 — 3 of project:

Year	Turnover (N\$)	Sales (N\$)	Gross Profit (N\$)	Net Profit (N\$)

D. Employment and Organisational details

1. Projected employment

Year	Total	Citizens:		Non – citizens	
		Female:	Male:	Female:	Male:

2. Skills profile of employees

Year	Unskilled	Semi-skilled	Skilled	Management

3. Projected salary levels at start up

Year	Unskilled (N\$ p.a)	Semi-skilled (N\$ p.a)	Skilled (N\$ p.a)	Management (N\$ p.a)

4. Proposed organisation to conduct development:

Please attach the proposed organisation structure including the key skills which will be required for each management position.

E. Operational standards

1. Provide information on quality systems in use in the company, e.g. ISO standards, financial controls and management systems.

-
2. Does the company have a comprehensive Health and Safety Statement Yes ☐ No ☐ please tick

F. References

Please supply the following details of 3 persons that the SEZ Board may approach for references on your company:

Company	Name	Position	Contact details

G. Other information

1. Has any director or shareholder been convicted within or outside Namibia of any serious criminal offence? If so provide details.

2. Has any director or shareholder been sequestrated or declared bankrupt within or outside Namibia? If so provide details

Attachments required:

- a) Proof of appointment of the applicant as a developer or zone management company.
- b) Audited financial statements for the last 3 years.
- c) The proposed development or zone management agreement.
- d) The proposed organisation structure including the key skills which will be required for each management position.

Signature of the authorised person _____

Date _____

Name _____ Position held _____

Form 2

DEVELOPER LICENSE

(Reg 2J (1) (a))

License number

This is to certify that (company name and registered address):

Has been granted a license for the purpose of developing the land at the special economic zone at:

The licence relates only to the lands specified in the development agreement entered into with the zone owner and dated _____

The license is granted subject to the following terms and conditions:

- a. Full adherence to the terms and conditions agreed with the zone owner referred to at 2 above and
- b. That the licensee takes possession of the zone no later than 60 days after this licence is issued and
- c. Compliance with the other specific terms and conditions detailed below:

Date of issue of license _____

Signature of the authorised person _____

Date _____

Name _____ Position held _____

Authority seal issued below:

Form 3

ZONE MANAGEMENT LICENSE

(Reg 21 (1) (b))

License number

This is to certify that (company name and registered address):

Has been granted a license for the purpose of developing the land at the special economic zone at:

The licence relates only to the lands specified in the development agreement entered into with the zone owner and dated _____

The license is granted subject to the following terms and conditions:

- a. Full adherence to the terms and conditions agreed with the zone owner referred to at 2 above and
- b. That the licensee takes possession of the zone no later than 60 days after this licence is issued and
- c. Compliance with the other specific terms and conditions detailed below:

Date of issue of license _____

Signature of the authorised person _____

Date _____

Name _____ Position held _____

Authority seal issued below:

Form 4

APPLICATION FOR INVESTOR LICENSE

(reg. 26 (1))

A. Particulars of applicant

1. Name of applicant/company: _____
2. Trading name (if other than company name): _____
3. Address and contact details: _____

Telephone No.: _____ Website: _____

4. Company registration No.: _____
5. Ownership structure please tick: Public company ☐ Private company ☐
6. Company representative details: Name _____ Position: _____
Email address: _____ Phone no: _____

7. Where private company, complete the following details:

(c) Shareholders

Name	Nationality	National Identity Number	Passport Number	% equity

if necessary attach a separate sheet with this form

(d) Management

Name	Nationality	National Identity Number	Passport Number	% equity

if necessary attach a separate sheet with this form

B. Location of service or manufacturing process and products/outputs

1. Will the company be applying for incentives applicable to eligible companies exporting 100% of goods or services Yes ☐ No ☐ please tick

2. Proposed address for location of project:

3. Summary of proposed business activities:

Please attach a written statement describing the proposed business activities/key service lines to be carried out.

4. Details of raw materials to be used (manufacturing companies)

Name of raw material	Tariff reference (HS)	Source country/countries

5. Briefly describe the manufacturing process (manufacturing companies)

6. Details of products to be manufactured/produced (manufacturing companies)

Product	Tariff reference (HS)	Description including industry sector

if necessary attach a separate sheet with this form

C. Premises, infrastructure and environmental details

1. Physical requirements:

Land requirement (hectares): _____

Building requirement (square metres): _____ building site coverage _____ %

2. Resource requirements:

Resource Type	Quantity
Electricity (KVA)	
Gas (MMSCFD) if applicable	
Industrial water (cubic meters per day) if applicable	
Domestic water (cubic meters per day)	

3. Construction schedule (where applicable)

Activity	Proposed date for commencement of each activity	Period per activity (months)
Design and tender		
Construction		
Activation		

If construction is to be phased attach full details in the same format as above.

4. Demonstrate how the proposed project constitutes an investment which is compatible with the approved detailed master plan of the special economic zone:

If necessary please attach further information

5. Effluents and waste produced (manufacturing companies):

Type	Yes	No
Air emissions		
Liquid		

Solid		
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Attach Environmental Impact Assessment (*if required*) undertaken in accordance with the Environmental Assessment Act and other applicable environmental laws.

D. Project cost and financing

1. Estimated project cost in Dollars (N\$)

Description of investment	Year 1	Year 2	Year 3
Site preparation			
Structures and civil works			
Plant machinery and equipment			
Working capital			
Other *(specify)			
Total project cost			

* _____

2. Proposed sources of the funds (N\$)

	Year 1	Year 2	Year 3
Equity			
Reserves			
Loans			
Supplier credit			
Venture capital			
Other *(specify)			

* _____

E. Historic and projected financial statements

- Where the company has an existing trading record please supply audited financial statements for the past 3 years (or for a lesser number of years as applicable, if the company has not traded for 3 full years).
- Please attach the *financial plan which at a minimum would include a summary of projected financial results for years 1-3 of the projects and turnover, sales, gross profit and net profit.
- Please attach the *business plan for the project.

**Note: the level of detail expected will be in accordance with the size of the undertaking and whether the company will be seeking any SEZ incentives.*

E. Employment and Organisational details

1. Projected employment

Year	Total	Citizens:		Non – citizens	
		Female:	Male:	Female:	Male:

2. Skills profile of employees

Year	Unskilled	Semi-skilled	Skilled	Management

3. Projected salary levels at start up

Year	Unskilled (N\$ p.a)	Semi-skilled (N\$ p.a)	Skilled (N\$ p.a)	Management (N\$ p.a)

G. Training (this section to be completed by manufacturing and internationally traded service companies)

1. Plans for on the job training:

2. Plans for off the job training:

3. Estimated cost for external training: N\$ _____

4. Duration of external training: _____

5. Proposed providers/venue(s) for training (if known):

H. Sales and marketing (to be completed by manufacturing companies and internationally traded services companies who export product/services)

1. Sales forecast

Year	Value of export sales/international services (N\$)	Export sales markets	% sales to each market
1			
2			
3			

2. Main competitors (manufacturing and traded services):

Company	Country

3. Brief competitiveness assessment:

I. Other information

1. Has any director or shareholder been convicted within or outside Namibia of any serious criminal offence? If so provide details.

2. Has any director or shareholder been sequestered or declared bankrupt within or outside Namibia? If so provide details

Attachments checklist:

1. A written statement describing the proposed business activities to be carried out.
2. Where construction of buildings is to be phased — details of phasing.
3. Environmental Impact Assessment (if *applicable*) undertaken in accordance with the Environmental Assessment Act and other applicable environmental laws.
4. Audited financial statements for the last 3 years (where company has a trading history).
5. a financial plan which at a minimum would include a summary of projected financial results for years 1 — 3 of the project and turnover, sales, gross profit and net profit.
6. The business plan for the project.

NOTE 1: Companies seeking to avail of special economic *zone* incentives are required to export 100% of their product or service. However, in exceptional circumstances *[there may be a derogation allowed]* where a strong business case is presented on the basis of clear import substitution and where such derogation will not have a detrimental effect on local operations.

NOTE 2: in accordance with *regulation 27 (2)* the applicant may be required to appear in person or through their representative or to participate in a telephone, video, or voice over — internet protocol conference for an interview.

Signed: _____

Dated: _____

Full name: _____

Position: _____

Form 5

SPECIAL ECONOMIC ZONE INVESTOR LICENSE

(Reg 21 (1) (b))

License number

This is to certify that (company name and registered address):

(a) Has been granted a license for the purpose of manufacturing the following products:

OR

(b) For the purpose of conducting the following International Traded Service(s)

At the following location:

(c) For the purpose of undertaking the following activities:

The licence is granted subject to the following terms and conditions:

- (a) Full adherence to the project plan as set out in application reference number: _____ and any subsequent information supplied to the SEZ Board.
- (b) That the licensee takes possession of the premises no later than 60 days after this licence is issued.
- (c) That a building permit (where necessary) be obtained within 12 months of the date of purchase or lease.
- (d) That construction of the buildings (where applicable) commences within a further 6 months period after the period specified at paragraph (c) above.
- (e) That production/operations have commenced within a further 12-month period.
- (f) Compliance with other specific the terms and conditions detailed below:

Date of issue of license: _____

Signed: _____ (Authorised officer)

Dated: _____

Full name: _____

Position: _____

Authority seal issued below:

Form 6

APPLICATION TO CONDUCT ONE OR MORE RESTRICTED ACTIVITIES IN A SPECIAL ECONOMIC ZONE.

(reg. 32(3))

This application may be from existing licensees or from those who intend to apply for an investor licence pending the outcome of this application).

Restricted activities within special economic zones as defined at regulation 29 of the Special Economic Zones Regulations 2024

Restricted activities are activities which the Minister considers are likely to pose a substantial threat to health, safety, environment, national security, consumer rights and financial stability.

The Minister will publish a list of restricted activities from time to time.

Those who wish to conduct a restricted activity in a special economic zone are required to complete Form 6 "Application to conduct one or more restricted activities in a special economic zone". Where the Authority approves of the proposed activities and the applicant is a new investor, the applicant will be required to apply for an investor licence should he/she wish to conduct the business on a special economic zone.

1. Name of applicant/company: _____
2. Trading name (if other than company name): _____
3. Address and contact details: _____

Telephone No.: _____ Website: _____

4. Company registration No.: _____
5. Ownership structure please tick: Public company ☐ Private company ☐
6. Company representative details: Name _____ Position: _____
Email address: _____ Phone no: _____

7. Where private company, complete the following details:

8. Name/s of activity on the published list of restricted activities to which this application relates:

9. Name of SEZ to which the applicant relates:

10. Are you a licensee in the zone at 9 above? Yes/No

(a) If yes, please provide the license number _____

(b) what products are you currently licensed to produce:

Name of restricted activity/activities (as published by the Minister) for which you are seeking approval:

Full description of activities to be attached

11. For companies currently not licensed to operate on a zone — why does the company wish to locate at the zone nominated at 9 above:

State why you believe that a licence should be granted for the stated restricted activities:.

Does your company conduct similar activities in other in other jurisdictions: yes/no

12. If “yes” provide brief details as follows:

Location	Process description	Details of permit (if applicable)

Full description and details to be attached

13. Summarise the measures that the company proposes to take to adequately mitigate or avoid the risks specified in regulation 29:

Full details to be attached.

14. Provide the following detail regarding raw materials to be used:

Name of raw material	Tariff reference (HS)	Source country/countries

Attachments:

- a) Full description of proposed activities.
- b) Details on similar activities in other jurisdictions (if applicable)
- c) The measures that the company proposes to take to adequately mitigate or avoid the risks specified in regulation 29.

Signed: _____

Dated: _____

Full name: _____

Position: _____

Form 7

APPLICATION FOR VARIANCE OF LICENCE

(Reg 34 (7))

License number

A. Particulars of applicant

1. Name of applicant/company: _____
2. Trading name (if other than company name): _____
3. Address and contact details: _____

Telephone No.: _____ Website: _____

4. Company registration No.: _____
5. Ownership structure please tick: Public company ☐ Private company ☐
6. Company representative details: Name _____ Position: _____

Email address: _____ Phone no: _____

7. Give the reason/s for seeking the variation:

Attach further information if necessary

8. Describe how the variation will cause the applicant to better carry out the business activity:

Attach further information if necessary

Signed: _____

Dated: _____

Full name: _____

Position: _____

SCHEDULE 3

FEEs

(reg 21 and 26)

Application	Fee (N\$)
Developer license	30,000
Zone management license	15,000
Grant of variation of condition in a license	5,000

SCHEDULE 4

REGISTER OF LICENSES (reg. 35)

1. Name of company holding the license:

2. Former name/s of company's holding the license (if applicable)

3. License No.: _____

4. License details when granted:

The physical address where the license carries on its business	The investment capital of the license (N\$)	All authorised activities carried out by the licensee	Date record was created & approval reference No.

5. Notified changes (if any) to the details at 4 above:

The physical address where the license carries on its business	The investment capital of the license (N\$)	All authorised activities carried out by the licensee	Date record was created & approval reference No.

6. Notification received from licensee who have ceased to carry on the business to which the license relates:

Date of notification	Date licensee ceased activity

SCHEDULE 5
(Reg 68(1))

Special Economic Zones Incentives

MADE this xx day of xxx, 2024

Hon Lucia Ipumbu
Minister of Industrialisation and Trade