

Tax & Payment Guidelines – Namibia

1. VAT (Value-Added Tax) on Hunting Services & Trophies

- **VAT is charged at 15%** on hunting services and trophies **not exported by the hunting operator**.
- **0% VAT on exported trophies** if the operator handles the export and provides:
 - A copy of the client's **passport**.
 - A **completed hunting permit**.
 - An **invoice for the hunt**.
- **VAT applies to wounded game not recovered**.

2. Payment Conditions & Refunds

- **Daily fees must be paid in full six months before the safari start date**.
- **Cancellation policy:**
 - Canceling within **six months of the safari start date results in forfeiture of the full deposit**.
 - If a booked trophy **is not successfully hunted**, the refund policy is as follows:
 - **80% refund for package animals** (elephant, buffalo, hippo, crocodile, sable, roan).
 - **50% refund for extra animals booked** (full refund if resold in the same year).

3. Accepted Payment Methods

- **All final payments must be made in U.S. dollars unless otherwise arranged**.
- **Namibian banks no longer accept personal, cashier's, or traveler's checks**.
- **Additional expenses must be settled in cash (U.S. dollars) before departure**.