

## **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**.