

limits, except that tax is payable only when the content value is R50 plus.

So - we're allowed ONE birthday and ONE Christmas present each provided the value is under R40!!

ILove Yous, Thank Yous, I Miss Yous and Condolences are taxable items.

How very, very sad.

PAT LOVELL  
P O BOX 20490  
WINDHOEK



# **Love is taxable**

I HAVE recently learned a deplorable fact - individuals here are entitled to only two tax-free gifts in the form of parcels annually from outside SWA/Namibia. Also, that any such gift valued at R40 plus is in any event taxable.

On investigation it turns out that recipients in the Republic have no such