



The Gateway to Endless Opportunities

City of Windhoek

TARIFFS 2026-2027

Vision: To be a **Sustainable** and **Caring City** by **2027**



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1. WATER TARIFFS

Each consumer shall pay, in addition to any other tariff payable in terms of any other paragraph of this Annexure, the following basic charge to the Council whether water was consumed or not, determined according to the diameter of the meter inlet:

1.1 WATER BASIC TARIFFS - DOMESTIC						
BASIC CHARGE		2025/2026	2026/2027			% Increase
Diameter of meter inlet		TOTAL	TARIFF	VAT	TOTAL	
•	15 mm	51.77	53.84	-	53.84	4.0%
•	20 mm	124.01	128.97	-	128.97	4.0%
•	25 mm	202.26	210.36	-	210.36	4.0%
•	40 mm	1,324.35	1,377.33	-	1,377.33	4.0%
•	50 mm	2,332.07	2,425.35	-	2,425.35	4.0%
•	80 mm	7,642.72	7,948.43	-	7,948.43	4.0%
•	>80 mm	18,658.93	19,405.29	-	19,405.29	4.0%
•	Fire connections	2,118.97	2,203.72	-	2,203.72	4.0%
Government Gazette 6628 Notice 287 dd 15 June 2018						

1.2 WATER BASIC TARIFFS - NON-DOMESTIC						
•	15 mm	61.02	55.19	8.28	63.47	4.0%
•	20 mm	146.17	132.19	19.83	152.02	4.0%
•	25 mm	238.42	215.61	32.34	247.96	4.0%
•	40 mm	1,561.08	1,411.76	211.76	1,623.52	4.0%
•	50 mm	2,748.92	2,485.98	372.90	2,858.88	4.0%
•	80 mm	9,008.86	8,147.14	1,222.07	9,369.21	4.0%
•	>80 mm	21,994.22	19,890.42	2,983.56	22,873.99	4.0%
•	Fire connections	2,497.73	2,258.82	338.82	2,597.64	4.0%

1.3 WATER CONSUMPTION TARIFFS- POTABLE

For water supplied in addition to the basic charge referred to in paragraph 1:

1.3.1 CONSUMER						
Tariff Code	Description	2025/2026	2026/2027			% Increase
		Total	Tariff per Kilolitre	VAT	Total	
WA 10 Category A & B	Domestic - Normal & Supply Alert					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.66	-	26.66	4.0%
	0.201 - 1.00 kl per day (6 - 30 kl p.m.)	39.72	41.31	-	41.31	4.0%
	1.001 kl - 1.67 kl per day (30 - 50 kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.671 kl per day (> 50 kl p.m.)	158.89	165.25	-	165.25	4.0%
WA 10 Category C	Domestic - Water Scarcity					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.66	-	26.66	4.0%
	0.201 - 0.83 kl per day (6 - 25 kl p.m.)	39.72	41.31	-	41.31	4.0%
	0.831 kl - 1.33 kl per day (25 - 40 kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.331 kl per day (> 40 kl p.m.)	158.89	165.25	-	165.25	4.0%
WA 10 Category D	Domestic - Severe Scarcity					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.66	-	26.66	4.0%
	0.201 - 0.83 kl per day (6 - 25 kl p.m.)	39.72	41.31	-	41.31	4.0%
	0.831 kl - 1.00 kl per day (25 - 30 kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.001 kl per day (> 30 kl p.m.)	158.89	165.25	-	165.25	4.0%
WA 10 Category E	Domestic - Water Crisis					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.66	-	26.66	4.0%
	0.201 - 0.66 kl per day (6 - 20 kl p.m.)	39.72	41.31	-	41.31	4.0%
	0.661 kl - 1.00 kl per day (20 - 30 kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.001 kl per day (> 30 kl p.m.)	158.89	165.25	-	165.25	4.0%
WA12	Business Consent	54.36	49.16	7.37	56.53	4.00%
WA 13 (special arrangement) Category A & B	Domestic with Flat - Normal & Supply Alert					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.66	-	26.66	4.0%
	0.201 - 1.200 kl per day (6 - 36 kl p.m.)	39.72	41.31	-	41.31	4.0%
	1.201 kl - 1.67 kl per day (36 - 50kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.671 kl per day (> 50 kl p.m.)	158.89	165.25	-	165.25	4.0%

Tariff Code	Description	2025/2026	2026/2027			% Increase
		Total	Tariff per Kilolitre	VAT	Total	
WA 13 (special arrangement) Category C	Domestic with Flat - Water Scarcity					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.66	-	26.66	4.0%
	0.201 - 1.00 kl per day (6 - 30 kl p.m.)	39.72	41.31	-	41.31	4.0%
	1.001 kl - 1.50 kl per day (30 - 45 kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.501 kl per day (> 45 kl p.m.)	158.89	165.25	-	165.25	4.0%
WA 13 (special arrangement) Category D	Domestic with Flat - Severe Scarcity					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.66	-	26.66	4.0%
	0.201 - 1.00 kl per day (6 - 30 kl p.m.)	39.72	41.31	-	41.31	4.0%
	1.001 kl - 1.16 kl per day (30 - 35 kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.161 kl per day (> 35 kl p.m.)	158.89	165.25	-	165.25	4.0%
WA 13 (special arrangement) Category E	Domestic with Flat - Water Crisis					
	0 - 0.200 kl per day (0 - 6kl p.m.)	25.63	26.65	-	26.65	4.0%
	0.201 - 0.76 kl per day (6 - 25 kl p.m.)	39.72	41.31	-	41.31	4.0%
	0.761 kl - 1.16 kl per day (25 - 35 kl p.m.)	79.45	82.63	-	82.63	4.0%
	more than 1.161 kl per day (> 35 kl p.m.)	158.89	165.24	-	165.24	4.0%
WA 20	Non-Domestic	55.72	50.39	7.56	57.95	4.0%
WA 22	Flats/Legal entities 5 or more Units with Communal meter/s	44.49	46.27	-	46.27	4.0%
WA 50	Communal Water Points (Special Agreements)	32.58	33.88	-	33.88	4.0%
WA 66	EPZ Enterprises	45.54	47.36	-	47.36	4.0%
WA 70	Brakwater Consumers - Residential	35.36	31.98	4.80	36.77	4.0%
WA 70	Brakwater Consumers - Non Residential	37.27	33.70	5.06	38.76	4.0%
WA12; 20; 22; 50; 66; 70 Category D	Penalty tariff above defined consumer quota	97.86	88.50	13.27	101.77	4.0%
WA12; 20; 22; 50; 66; 70 Category E	Penalty tariff above defined consumer quota	195.72	177.00	26.55	203.55	4.0%

1.3.2 SEMI-PURIFIED WATER						
Tariff Code	Description	2025/2026	2026/2027			% Increase
		Total	Tariff per Kilolitre	VAT	Total	
60	Country Club	11.08	10.02	1.50	11.52	4.0%
61	Consumers with small pressure pumps	11.08	10.02	1.50	11.52	4.0%
62	Consumers without pressure pumps	11.08	10.02	1.50	11.52	4.0%
63	Municipal Consumers	11.08	10.02	1.50	11.52	4.0%
64	Commercial Consumers	24.38	22.05	3.31	25.36	4.0%
60; 61; 62; 63; 64 Category D	Penalty tariff above defined consumer quota	90.90	82.20	12.33	94.53	4.0%
60; 61; 62; 63; 64 Category E	Penalty tariff above defined consumer quota	201.06	181.83	27.27	209.11	4.0%

NOTES:

1. The supply of water to all residential/ domestic account holders is zero –rated for VAT purposes.
2. The supply of water to all non- residential account holders is rated at 15% for VAT purposes.
3. The supply of all other water related services is rated at 15% for VAT purposes.

1.4 WATER MISCELLANEOUS SERVICES						
WATER REGULATIONS	DESCRIPTION	2025/2026	2026/2027			% Increase
		Total	TARIFF	VAT	TOTAL	

1.4.1 REPAIR OR SUBSTITUTION OF WATER METER

Paragraph 3 Annex A Regulations 12(3) & 25(9)	Repair & substitution of water meter up to 20mm	1,572.45	1,422.05	213.31	1,635.35	4.0%
Paragraph 3 Annex A Regulations 12(3) & 25(9)	Repair & substitution of water meter larger than 20mm	Actual Cost plus 15% admin fee to a minimum of 2,563.55	Actual Cost plus 15% admin fee to a minimum of 2,666.09	15%	Cost + 15% VAT	4.0%

1.4.2 WATER SERVICE CONNECTIONS

Paragraph 4 Annex A	15mm connection	Actual cost + 15% admin fee to a minimum 2,397.60	Actual cost + 15% admin fee to a minimum 2,493.50	15%	Tariff + 15% VAT	4.0%
	20mm connection	Actual cost + 15% admin fee to a minimum 2,585.64	Actual cost + 15% admin fee to a minimum 2,689.07	15%	Tariff + 15% VAT	4.0%
	25mm connection	Actual cost + 15% admin fee to a minimum 3,246.04	Actual cost + 15% admin fee to a minimum 3,375.89	15%	Tariff + 15% VAT	4.0%
	40mm connection	Actual cost + 15% admin fee to a minimum 9,743.17	Actual cost + 15% admin fee to a minimum 10,132.90	15%	Tariff + 15% VAT	4.0%
	50mm connection	Actual cost + 15% admin fee to a minimum 9,743.17	Actual cost + 15% admin fee to a minimum 10,132.90	15%	Tariff + 15% VAT	4.0%
	80mm connection	Actual cost + 15% admin fee to a minimum deposit of 31,147.31	Actual cost + 15% admin fee to a minimum deposit of 32,393.21	15%	Tariff + 15% VAT	4.0%
	100mm connection	Actual cost + 15% admin fee to a minimum deposit of 32,005.54	Actual cost + 15% admin fee to a minimum deposit of 33,285.76	15%	Tariff + 15% VAT	4.0%
	150mm connection	Actual cost + 15% admin fee to a minimum deposit fee of 95,114.58	Actual cost + 15% admin fee to a minimum deposit fee of 98,919.16	15%	Tariff + 15% VAT	4.0%

1.4.3 FIRE CONNECTION

WATER REGULATIONS	DESCRIPTION	2025/2026	2026/2027			% Increase
		Total	TARIFF	VAT	TOTAL	
Paragraph 5 Annex A	Supply, laying and connection of fire connection for:	Actual cost + 15% admin fee to a minimum deposit fee as per corresponding diameter under item 4	Actual cost + 15% admin fee to a minimum deposit fee as per corresponding diameter under item 4	15%	Tariff + 15% VAT	

1.4.4 WATER CONNECTIONS & DISCONNECTIONS

Paragraph 6(ii)(b) Regulation 5(3), 21(3), 22(4), 41(5)	Reconnection after disconnection at the water meter	630.64	570.32	85.55	655.87 payable in advance	4.0%
Paragraph 6(ii)(c) Regulation 5(3), 21(3), 22(4), 41(5)	Reconnection after disconnection at the main supply	Actual cost + 15% admin fee to a minimum of N\$706.95	Actual cost + 15% admin fee to a minimum of N\$ 706.95	15%	Actual cost + 15% admin fee + VAT payable in advance	0.0%
Paragraph 6(ii)(c) Regulation 5(3), 21(3), 22(4), 41(5)	disconnection at the main supply	Actual cost + 15% admin fee to a minimum of N\$706.95	Actual cost + 15% admin fee to a minimum of N\$ 706.95	15%	Actual cost + 15% admin fee + VAT	0.0%
Paragraph 8 (4) Regulation 4(4)	Connection on entering into agreement of supply with Council (no electricity connection involved)	117.53	106.29	15.94	122.23	4.0%

1.4.5 TESTING OF METERS

Water Meter Test	Inspection of water meter to test, on site	270.32	244.46	36.67	281.13	4.0%
Paragraph 7 Annex A	Inline water meter test by Council, on site (if available for, 15mm up to 25mm only)	675.79	611.15	91.67	702.82	4.0%
Regulation 17	Testing of water meter by Council approved certified third party - bench test and new water meter installed (only after inspection has been processed)	See 3.2: Paragraph 4 Annex A: cost of new meter, as per size	See 3.2: Paragraph 4 Annex A: cost of new meter, as per size	15%	Tariff + 15% VAT	

1.4.6 MISCELLANEOUS

WATER REGULATIONS	DESCRIPTION	2025/2026	2026/2027			% Increase
		Total	TARIFF	VAT	TOTAL	
Paragraph 8(1) of Annex A	Work not separately specified	Actual cost + 15% admin fee	Actual cost + 15% admin fee	15%	Actual cost + 15%	
Paragraph 8 (2) of Annex A	Late payments / Arrears The Council may exempt any consumer or class of consumer from paying late fees.	20% per annum per installation or interest at a rate not exceeding the rate prescribed under the provisions of the Prescribed Rate of Interest Act, 1975 (Act 55 of 1975), which may be charged in respect of a judgement debt of a magistrate's court, shall be payable where accounts are outstanding after the 15th of the month following that during which services were supplied. VAT Exempted				
Paragraph 8(3) Regulation 70 (5)	Installation of water meter to measure production from borehole	Actual Cost plus 15% admin fee	Actual Cost plus 15% admin fee	15%	Request quotation Payable in advance	
Paragraph 8 (4) Regulation 4(4)	Connection on entering into agreement of supply with Council (no electricity connection involved)	117.53	106.29	15.94	122.23	4.0%
Paragraph 8 (6) Regulation 6(4) (b), 10(4), 11(2)(b)	Alteration/Relocation of water meter at the request of the consumer on same water pipe	Actual Cost plus 15% admin fee to a minimum of N\$706.95	Actual Cost plus 15% (> 25mm) admin fee to a minimum of N\$ 706.95	15%	Payable in advance	0.0%
Paragraph 8(7) Regulation 6(4) (b), 10(4), 11(2)(b)	Alteration /Relocation of water meter at request of consumer on new connection pipe	Actual Cost plus 15% admin fee to a minimum of N\$706.95	Actual Cost plus 15% admin fee to a minimum of N\$706.95	15%	Request quotation Payable in advance	0.0%
Paragraph 8	General Surcharge on prescribed charges with special water restrictions in accordance with Regulation 22(1)((c)(iii))	2,838.33 (First transgression)	2,951.86 (First transgression)	0% No VAT	2,951.86 (First transgression)	4.0%
		7,095.82 (Second transgression)	7,379.66 (Second transgression)	0% No VAT	7,379.66 (Second transgression)	4.0%
		14,191.65 (Third transgression and every transgression thereafter)	14,759.32 (Third transgression and every transgression thereafter)	0% No VAT	14,759.32 (Third transgression +)	4.0%
Paragraph 8 (9) Regulation 13(5)	Special Reading	270.31	244.46	36.67	281.13	4.0%
Paragraph 8 (10)	Artisan called to locate & rectify private faults	810.95	733.38	110.01	843.39	4.0%
Paragraph 8(11)	Registration as plumbing contractor	487.59	440.95	66.14	507.10	4.0%
	Renewal of registration	203.33	183.88	27.58	211.46	4.0%
	Duplicate registration card	77.68	70.25	10.54	80.79	4.0%

1. 5. PREPAID WATER CONSUMPTION TARIFFS - POTABLE

Prepaid Water Consumption Tariff with PWMSC Repayment over 5 years

Tariff Code	Category	Description	2025/2026	2026/2027					Total Tariff	% Increase
			Total Tariff	Total	Tariff per Kilolitre	VAT	Total	Total		
			Total Tariff	Post-paid water consumption tariffs- potable	Water Basic	Water Meter Repayment over 5 years (spread over 25 m3)	Total	4% Super Vendor Commission	VAT	
WA31	Domestic - Normal & Supply Alert									
	A/B	0 - 0.200 kl per day (0 - 6kl p.m.)	36.05	26.66	5.16	4.08	35.89	1.44	-	37.32 3,53%
		0.201 - 1.00 kl per day (6 - 30 kl p.m.)	50.71	41.31	5.16	4.08	50.54	2.02	-	52.56 3,67%
		1.001 kl - 1.67 kl per day (30 - 50 kl p.m.)	92.03	82.63	5.16	4.08	91.86	3.67	-	95.54 3,82%
		more than 1.671 kl per day (> 50 kl p.m.)	174.64	165.25	5.16	4.08	174.48	6.98	-	181.46 3,90%
WA31	Domestic - Water Scarcity									
	C	0 - 0.200 kl per day (0 - 6kl p.m.)	36.05	26.66	5.16	4.08	35.89	1.44	-	37.32 3,53%
		0.201 - 0.83 kl per day (6 - 25 kl p.m.)	50.71	41.31	5.16	4.08	50.54	2.02	-	52.56 3,67%
		0.83 kl - 1.33 kl per day (25 - 40 kl p.m.)	92.03	82.63	5.16	4.08	91.86	3.67	-	95.54 3,82%
		more than 1.33 kl per day (> 40 kl p.m.)	174.64	165.25	5.16	4.08	174.48	6.98	-	181.46 3,90%

Tariff Code	Category	Description	2025/2026	2026/2027				Total Tariff	% Increase		
			Total	Tariff per Kilolitre	VAT	Total					
WA31	Domestic - Severe Scarcity										
	D	0 - 0.200 kl per day (0 - 6kl p.m.)	36.05	26.66	5.16	4.08	35.89	1.44	-	37.32	3.53%
		0.201 - 0.83 kl per day (6 - 25 kl p.m.)	50.71	41.31	5.16	4.08	50.54	2.02	-	52.56	3.67%
		0.83 kl - 1.00 kl per day (25 - 30 kl p.m.)	92.03	82.63	5.16	4.08	91.86	3.67	-	95.54	3.82%
		more than 1.00 kl per day (> 30 kl p.m.)	174.64	165.25	5.16	4.08	174.48	6.98	-	181.46	3.90%
WA31	Domestic - Water Crisis										
	E	0 - 0.200 kl per day (0 - 6kl p.m.)	36.05	26.66	5.16	4.08	35.89	1.44	-	37.32	3.53%
		0.201 - 0.66 kl per day (6 - 20 kl p.m.)	50.71	41.31	5.16	4.08	50.54	2.02	-	52.56	3.67%
		0.66 kl - 1.00 kl per day (20 - 30 kl p.m.)	92.03	82.63	5.16	4.08	91.86	3.67	-	95.54	3.82%
		more than 1.00 kl per day (> 30 kl p.m.)	174.64	165.25	5.16	4.08	174.48	6.98	-	181.46	3.90%
WA34	Non-domestic		68.75	50.39	5.16	4.08	59.62	2.38	9.30	71.31	3.72%
WA37	Flats/Legal entities 5 or more Units with Communal meter/s		55.67	46.27	5.16	4.08	55.50	2.22	-	57.72	3.70%

Prepaid Water Consumption Tariff with PWMSC upfront payment option									
Tariff Code	Category	Description	2025/2026 Total Tariff	2026/2027			VAT	Total Tariff	% Increase
				Post-paid water con- sumption tariffs- po- table	Water Basic	Total			
WA30	Domestic - Normal & Supply Alert								
	A/B	0 - 0.200 kl per day (0 - 6kl p.m.)	31.81	26.66	5.16	31.81	1.27	33.09	4.0%
		0.201 - 1.00 kl per day (6 - 30 kl p.m.)	46.47	41.31	5.16	46.47	1.86	48.33	4.0%
		1.001 kl - 1.67 kl per day (30 - 50 kl p.m.)	87.79	82.63	5.16	87.79	3.51	91.30	4.0%
		more than 1.671 kl per day (> 50 kl p.m.)	170.40	165.25	5.16	170.40	6.82	177.22	4.0%
WA30	Domestic - Water Scarcity								
	C	0 - 0.200 kl per day (0 - 6kl p.m.)	31.81	26.66	5.16	31.81	1.27	33.09	4.0%
		0.201 - 0.83 kl per day (6 - 25 kl p.m.)	46.47	41.31	5.16	46.47	1.86	48.33	4.0%
		0.83 kl - 1.33 kl per day (25 - 40 kl p.m.)	87.79	82.63	5.16	87.79	3.51	91.30	4.0%
		more than 1.33 kl per day (> 40 kl p.m.)	170.40	165.25	5.16	170.40	6.82	177.22	4.0%

Tariff Code	Category	Description	2025/2026 Total Tariff	2026/2027				VAT	Total Tariff	% Increase
				Post-paid water con- sumption tariffs- po- table	Water Basic	Total	4% Super Vendor Commis- sion			
WA30	Domestic - Severe Scarcity									
	D	0 - 0.200 kl per day (0 - 6kl p.m.)	31.81	26.66	5.16	31.81	1.27	-	33.09	4.0%
		0.201 - 0.83 kl per day (6 - 25 kl p.m.)	46.47	41.31	5.16	46.47	1.86	-	48.33	4.0%
		0.83 kl - 1.00 kl per day (25 - 30 kl p.m.)	87.79	82.63	5.16	87.79	3.51	-	91.30	4.0%
		more than 1.00 kl per day (> 30 kl p.m.)	170.40	165.25	5.16	170.40	6.82	-	177.22	4.0%
WA30	Domestic - Water Crisis									
	E	0 - 0.200 kl per day (0 - 6kl p.m.)	31.81	26.66	5.16	31.81	1.27	-	33.09	4.0%
		0.201 - 0.66 kl per day (6 - 20 kl p.m.)	46.47	41.31	5.16	46.47	1.86	-	48.33	4.0%
		0.66 kl - 1.00 kl per day (20 - 30 kl p.m.)	87.79	82.63	5.16	87.79	3.51	-	91.30	4.0%
		more than 1.00 kl per day (> 30 kl p.m.)	170.40	165.25	5.16	170.40	6.82	-	177.22	4.0%
WA33	Non-domestic									
WA36	Flats/Legal entities 5 or more Units with Communal meter/s		51.43	46.27	5.16	51.43	2.06	-	53.49	4.0%

1.6. PREPAID WATER MISCELLANEOUS SERVICES						
WATER REGULATIONS	DESCRIPTION	2025/2026	2026/2027			% Increase
		-	TARIFF	VAT	TOTAL	
1.6.1	WATER SERVICE CONNECTIONS					
	Consumer i-button key token for a new communal consumers only	468.79	Actual Cost plus 15% admin fee to a minimum of 487.54		487.54	4.0%
	replacement of Consumer i-button key token all customers	468.79	Actual Cost plus 15% admin fee to a minimum of 487.54		487.54	4.0%
	STS Prepaid water meter plus Customer Interface Unit (CIU) , complete set	6,463.59	Actual Cost plus 15% admin fee to a minimum of 5,845.34	876.80	6,722.14	4.0%
	Replacement of Customer Interface Unit (CIU) – includes technical installation	881.12	Actual Cost plus 15% admin fee to a minimum of 796.84	119.53	916.36	4.0%
	Voiding of vouchers/tokens	386.17	349.23	52.38	401.61	4.0%
Paragraph 3 Annex A Regulations 12(3) & 25(9)	Repair & substitution of Prepaid water meter up to 20mm	5,582.48	Actual Cost plus 15% admin fee to a minimum of 5,048.50	757.28	5,805.78	4.0%



2.1 REFUSE REMOVAL- DOMESTIC

Tariff Code	Description		2025/2026	2026/2027			% Increase
			Total	Tariff	VAT	Total	
RF01	(i)	Domestic Refuse Removal once per week per 240 Litre refuse container					
			174.30	181.27		181.27	4.0%
			per refuse container provided per month or part of a month	per refuse container provided per month or part of a month		per refuse container provided per month or part of a month	
RF04	(ii)	Domestic refuse removal once per week per 130 Litre refuse container					
			136.50	141.96		141.96	4.0%
			per refuse container provided per month or part of a month	per refuse container provided per month or part of a month		per refuse container provided per month or part of a month	
RF20	(iii)	Informal Settlement Refuse Removal once per week per refuse container					
			41.90	43.58		43.58	4.0%
			per refuse container provided per month or part of a month	per refuse container provided per month or part of a month		per refuse container provided per month or part of a month	

2.2 REFUSE REMOVAL- BUSINESSES & INDUSTRIES

RF05	(i)	Removal once per week per 240 Litre refuse container				
		611.93	553.39	83.01	636.40	4.0%
		per refuse container provided per month or part of a month	per refuse container provided per month or part of a month		per refuse container provided per month or part of a month	
RF06	(ii)	Removal once per week per 660 Litre refuse container				
		1,336.60	1,208.75	181.31	1,390.06	4.0%
		per refuse container provided per month or part of a month	per refuse container provided per month or part of a month		per refuse container provided per month or part of a month	

Tariff Code	Description	2025/2026	2026/2027			% Increase	
		Total	Tariff	VAT	Total		
RF02	(iii)	Removal twice per week per 240 Litre refuse container					
		1,224.46	1,107.34	166.10	1,273.44	4.0%	
		per refuse container provided per month or part of a month	per refuse container provided per month or part of a month		per refuse container provided per month or part of a month		
RF03	(iv)	Removal three times per week per 240 Litre refuse container					
		1,835.78	1,660.18	249.03	1,909.21	4.0%	
		per refuse container provided per month or part of a month	per refuse container provided per month or part of a month		per refuse container provided per month or part of a month		
RF08	(v)	Minimum charge for the availability of service provision					
		118.90	107.53	16.13	123.66	4.0%	
		per month or part of a month	per month or part of a month		per month or part of a month		
2.3		REFUSE REMOVAL- INSTITUTIONS NOT FOR GAIN					
RF09	(i)	Refuse removal once per week per refuse container for:					
		Educational Institutions, Public Hospitals, Churches, Welfare, Youth Sporting Organizations, Government Ministries, Regional & Local Government, Embassies, Departmental	202.77	210.88		210.88	4.0%
		per refuse container provided per month or part of a month	per refuse container provided per month or part of a month	per refuse container provided per month or part of a month			
2.4		AD HOC REFUSE REMOVAL					
ADH01	(i)	Domestic Ad Hoc Refuse removal per refuse container per day					
		173.64	180.59		180.59	4.0%	
		per refuse container provided per day or part of a day	per refuse container provided per day or part of a day		per refuse container provided per day or part of a day		
ADH02	(ii)	Non- Domestic Ad Hoc Refuse removal per refuse container per day					
		611.93	553.39	83.01	636.40	4.0%	
		per refuse container provided per day or part of a day	per refuse container provided per day or part of a day		per refuse container provided per day or part of a day		

Tariff Code	Description	2025/2026	2026/2027			% Increase	
		Total	Tariff	VAT	Total		
2.5		RENTAL OF 240L WHEELIE BINS (DELIVERED & COLLECTED BY COUNCIL)					
RDC01	(i)	Rental per 240 Litre refuse container per day including Sundays and Public holidays					
		109.68	99.18	14.88	114.06	4.0%	
		per container per day	per container per day		per container per day		
2.6		REMOVAL OF CARCASSES					
CARCL	(i)	Removal of any carcass of large stock from any premises or place within the township area					
		Schedule C 1(f)	1,015.78	918.61	137.79	1,056.41	4.0%
		per carcass	per carcass		per carcass		
CARCS	(ii)	Removal of any carcass of small stock including the carcasses of pets					
		Schedule C 1(g)	546.33	494.07	74.11	568.18	4.0%
		per carcass	per carcass		per carcass		
2.7		REMOVAL OF REFUSE IN BULK					
BRR01	(i)	Removal of Bulky waste including iron, building rubble, garden refuse and metal					
		1,730.20	1,564.70	234.71	1,799.41	4.0%	
		per load or portion of a load	per load or portion of a load		per load or portion of a load		
	(ii)	Removal of a larger quantity or, any type of bulky waste					
		Schedule C 1(b)	On application	On application		On application	
2.8		DISPOSAL OF GENERAL REFUSE AT KUPFERBERG WASTE DISPOSAL SITE					
	(i)	by means of sedan motor vehicles (including a sedan motor vehicle with a trailer)	-	-	-	-	
	(ii)	by means of light delivery vehicles with a payload mass of 1500 kg and less on Saturdays and Sundays	-	-	-	-	
RFKUPF	(iii)	by means of vehicles in (ii) on weekdays and all other trucks and commercial vehicles every day of the week per ton or part thereof	469.45	424.55	63.68	488.23	4.0%

Tariff Code	Description		2025/2026	2026/2027			% Increase
			Total	Tariff	VAT	Total	
WBRIN		BUT by means of vehicles in (iii) where the weigh-bridge at Kupferberg is inoperative	114.80	103.82	15.57	119.39	4.0%
		per cubic meter or part thereof		per cubic meter or part thereof		per cubic meter or part thereof	
	(iv)	per tyre of tyres up to 40 cm rim size	-	-	-	-	
	(v)	per tyre of tyres larger than 40cm rim size	-	-	-	-	
	(vi)	on site of clean and recyclable paper, cardboard, plastic ,glass, metal or cans at the recycling yard	-	-	-	-	
AFHDIS	(vii)	after hours disposal of any refuse or waste, an additional amount per load disposed off	4,145.10	3,748.61	562.29	4,310.90	4.0%
WAOUT	(viii)	by persons residing outside the borders of Windhoek, and for which authorization has been granted by Council, an additional amount per cubic meter or ton or part thereof	5,495.03	4,969.41	745.41	5,714.83	4.0%
		Schedule C (j), (i), (ii), (iii), (iv), (v), (vi), (vii), (viii)		-			
2.9		DISPOSAL OF HAZARDOUS WASTE AT KUPFERBERG WASTE DISPOSAL SITE PER CUBIC METER OR TON OR PART THEREOF					
EXCPR	(i)	Any material excluding pre-treatment	852.80	771.23	115.68	886.91	4.0%
RQPRA	(ii)	Any material requiring pre-treatment by ash blending (fly-ash)	1,777.35	1,607.34	241.10	1,848.44	4.0%
RQPRL	(iii)	Any material requiring pre-treatment with lime	2,301.13	2,081.02	312.15	2,393.17	4.0%
MEDKG	(iv)	Medical waste per kg	64.17	58.03	8.70	66.73	4.0%
ABSCM	(v)	Asbestos contaminated material per cubic meter	197.83	178.90	26.84	205.74	4.0%
CAGRT	(vi)	Animal carcasses > 50kg to be trenched per unit	167.08	151.09	22.66	173.76	4.0%
			per unit	per unit		per unit	

Tariff Code	Description		2025/2026	2026/2027			% Increase
			Total	Tariff	VAT	Total	
CAGRT	(vii)	Animal carcasses < 50 kg to be trenched per unit	49.34	44.62	6.69	51.31	4.0%
WAOUT	(viii)	Waste from Outside Windhoek by persons residing outside the borders of Windhoek, and for which authorization has been granted by Council, an additional amount per cubic meter or ton or part thereof	6,140.78	5,553.40	833.01	6,386.41	4.0%
2.10 LICENSING AND REGISTRATION FEES							
REGISTRATION FEES							
REG	(i)	Registration fees payable every two (2) years by all generators of waste required to register with the City for waste management purposes	2,752.13	2,488.88	373.33	2,862.21	4.0%
LICENSING FEES							
LIC	(i)	Licensing fees payable annually by all waste contractors (transporters of waste) for gain are required to be licensed with the City for Waste management purposes	1,605.15	1,451.61	217.74	1,669.36	4.0%
WASTE MANIFEST DOCUMENT							
WMD	(i)	Purchasable at the City of Windhoek Cash hall	83.72	75.72	11.36	87.07	4.0%

2.11		GENERAL REFUSE REMOVAL CHARGE (SOLID WASTE MANAGEMENT CHARGE) FOR WINDHOEK AND EXTENDED AREAS					
Description		2025/2026	2026/2027			% Increase	
		Total	Tariff	VAT	Total		
A monthly Solid Waste Management charge payable in respect of every erf is levied according to the formula:							
SWM Charge = (LV+ IV) of Erf charged (LV + IV) Total of all erven in Windhoek X 12,737,697.98							
where							
LV = Land Value as determined by the Valuation Court IV = Improvement Value of buildings as determined by the Valuation Court in terms of the Part XIV of the Local Authorities Act,1992(Act 23 of 1992)							
Residential		0.000271848	0.000245845	0.000036877	0.000282722	4.0%	
		Effective as from 01/08/2018	Effective as from 01/08/2018		Effective as from 01/08/2018		
Non- Residential		0.000278644	0.000251991	0.000037799	0.000289790	4.0%	
		Effective as from 01/08/2018	Effective as from 01/08/2018		Effective as from 01/08/2018		
Brakwater and Extended Boundaries - Residential		0.000057088	0.000051627	0.000007744	0.000059372	4.0%	
Brakwater and Extended Boundaries - Non-Residential		0.000058515	0.000052918	0.000007938	0.000060856	4.0%	
2.12		HEALTH CARE RISK WASTE (HCRW) FACILITY TARIFFS					
HC01	HCRW treatment for Whk residents (per kg of waste treated)		40.77	36.87	5.53	42.40	4.0%
HC02	HCRW treatment for non-Whk residents (per kg of waste treated)		51.00	46.12	6.92	53.04	4.0%
HC03	Transportation of HCRW within Whk (8 containers and more per removal)		570.39	515.83	77.38	593.21	4.0%
HC07	Transportation of HCRW within Whk (1-7 containers, per container)		82.67	74.76	11.21	85.97	4.0%
	Transportation of HCRW from outside Whk (excludes treatment costs)		-	0.00	0.00	0.00	
HC04	(i)	Gobabis (per container)	240.71	217.68	32.65	250.33	4.0%
HC05	(ii)	Okahandja (per container)	144.43	130.61	19.59	150.21	4.0%
HC06	(iii)	Rehoboth (per container)	129.38	117.01	17.55	134.56	4.0%
HC08	Container replacement (per container)		526.55	476.18	71.43	547.61	4.0%
	Charges for Non-compliance to site requirements		-	0.00	0.00	0.00	

Description			2025/2026	2026/2027			% Increase
			Total	Tariff	VAT	Total	
HC09	(i)	Incorrect waste in containers (per container)	654.09	591.53	88.73	680.26	4.0%
HC10	(ii)	Licence expired (per occurrence)	654.09	591.53	88.73	680.26	4.0%
HC11	(iii)	Containers not sealed (per occurrence)	654.09	591.53	88.73	680.26	4.0%
HC12	(iv)	Incorrect completion of waste manifest document	654.09	591.53	88.73	680.26	4.0%
HC13	(v)	No waste manifest accompanying the waste	654.09	591.53	88.73	680.26	4.0%

NOTES:

1.	The supply of refuse removal service to all residential account holders is zero –rated for VAT purposes.
2.	The supply of refuse removal service to all non- residential account holders is rated at 15% for VAT purposes.
3.	The supply of all other refuse related services (residential included) are rated at 15 % for VAT purposes.
4.	The monthly availability charge for all vacant land (residential included) is not regarded as an incidental supply to the supply of land, and is therefore rated at 15% VAT.
5.	The above rates apply to Windhoek, Brakwater and all Estates within the Extended Boundaries of Windhoek.



Tariff Code	Description	2025/2026	2026/2027			% Increase
		Total	Tariff	VAT	Total	
SE01	Residential Houses					
	• Erf Size ≤ 400 m ² 12.5m ³ @ 16.51	216.71	225.38		225.38	4.0%
	• Erf Size > 400 m ² ≤ 900m ² 15m ³ @ 16.51	260.28	270.70		270.70	4.0%
	• Erf Size > 900m ² 18m ³ @ 16.51	311.88	324.36		324.36	4.0%
	• With swimming pool + 1 m ³	17.34	18.03		18.03	4.0%
SE01	Vacant Residential Erven					
	• Erf Size ≤ 400 m ² 12.5m ³ @ 16.51	249.96	226.05	33.91	259.96	4.0%
	• Erf Size > 400 m ² ≤ 900m ² 15m ³ @ 16.51	299.27	270.64	40.60	311.24	4.0%
	• Erf Size > 900m ² 18m ³ @ 16.51	357.75	323.53	48.53	372.06	4.0%
SE 02	Flats (Including Sectional Titles)	207.54	215.84		215.84	4.0%
	12m ³ per flat @ 16.51/ m ³	0.00	0.00		0.00	
SE 03	Hostels	20.33	21.15		21.15	4.0%
	85% of water consumption with a Minimum 18 m ³ @ 16.51/ m ³	0.00	0.00		0.00	
SE 04	Hospitals, Nursing Homes	20.33	18.39	2.76	21.15	4.0%
	Old Age Homes	17.75	18.46		18.46	4.0%
	85% of water consumption with a Minimum 18 m ³ @ 16.51/ m ³					
SE 05	Schools, Colleges & Universities	20.33	21.15		21.15	4.0%
	85% of water consumption with a Minimum 18 m ³ @ 16.51/ m ³		0.00			

Tariff Code	Description	2025/2026	2026/2027			% Increase
		Total	Tariff	VAT	Total	
SE 06	Churches & Church Halls	20.33	21.15		21.15	4.0%
	85% of water consumption with a Minimum 18 m3 @ 16.51/ m3		0.00			
SE 07	All other categories (Pensions, Businesses)					
	% from water consumption (% determined by Chief Engineer: Bulk & Waste Water)					
	Standard at 85% of water consumption with a Minimum 18 m3 @ 16.51/m3	20.33	18.39	2.76	21.15	4.0%
SE 08	Vacant Erf Non-Residential					
	18m3 x area/1000 x Tariff	20.33	18.39	2.76	21.15	4.0%
SE 20	Katutura (As per Special Agreement for households in Informal Settlements)	31.88	33.15		33.15	4.0%

Tariff Code	Description		2025/2026	2026/2027			% Increase
			Total	Tariff	VAT	Total	
NSR	Night Soil Removal (2 x Per Week)						
	•	Residential	1029.56	1,070.74		1,070.74	4.0%
	•	Non-Residential	1184.69	1,071.38	160.71	1232.08	4.0%
	Renting of Chemical Toilets (Per Day)		1797.02	1,625.13	243.77	1868.90	4.0%
	Sewerage and Drain-age Regulations GN no. 312 of 2010		40.01	36.18	5.43	41.61	4.0%

$$\text{IET} = \text{L1} + \text{L2} + \text{L3}$$

Where

$$\begin{aligned} \text{L1} &= \text{Conveyance Tariff} \\ &= \text{Ai}/(12 \cdot \text{At}) \cdot \text{Rn} + \text{Qi}/\text{Qt} \cdot (\text{Rm} + \text{Rrs}) \end{aligned}$$

Ai = Area of specific industrial premises

At = Total area served by sewerage network

Rn = N\$ 1,889,582.00

Rm = N\$ 3,192,082.00

Rrs = N\$ 1 627,878.00

Qi = Industrial effluent generated on specific premises

Qt = Total effluent treated at Ujams WWTP

$$\begin{aligned} \text{L2} &= \text{Treatment Cost} \\ &= 6,142,764 \cdot \text{Qi}/\text{Qt} \cdot (0.6 (\text{CODi}/3314) + 0.15(\text{Ni}/96) + 0.15(\text{Pi}/25) + 0.1(\text{Ssi}/1132)) \end{aligned}$$

$$\begin{aligned} \text{L3} &= \text{Penalty for Exceeding Limits on some Pollutants} \\ &= \text{Qi}(\text{Unit Cost})(\text{Pt-Limit})/\text{Base Unit} \end{aligned}$$

For the emptying of septic tanks from Industrial sites not linked to the municipal sewer the conveyance tariff will be based on the actual cost to collect the effluent from the site.

Effective 15 July 2020

$$\text{L3} = \text{Qi}(\text{Unit Cost})(\text{Pt-Limit})/\text{Base Unit}$$

Effective 15 July 2020

NOTES:

- | | |
|---|--|
| 1 | The supply of sewerage service to all residential account holders is zero –rated for VAT purposes. |
| 2 | The supply of sewerage services to all non- residential account holders is rated at 15% for VAT purposes. |
| 3 | The monthly availability charge for all vacant land (residential included) is not regarded as an incidental supply to the supply of land, and is therefore rated at 15% VAT. |



Fire Brigade Services Levy

Fire Brigade Services Levy covers for the following services:

- The availability of fire brigade services to the residents.
- Maintenance and procurement of fire brigade equipment.
- Usage of fire brigade services in the event of emergency call outs by residents without insurances (medical aid, property insurances and other insurances such as Motor Vehicle Accident (MVA) Fund).
- Informal dwelling fire callouts.
- Vulnerable groups, untraceable persons only in the event of emergency call outs determinable at the discretion of the Departmental Head.
- Routine fire safety inspection & fire investigation/Application for Certificate of Fitness (Fire Safety) (New application/Renewal).
- All emergency call outs for grass/veld fires within the municipal Council of Windhoek area of jurisdiction

Description	2025/2026	2026/2027			Increase in %
Size in m²	Total	Levy per month (N\$)	VAT (N\$)	Total (N\$)	
RESIDENTIAL - includes all properties that are zoned 'residential' except places of worship and charitable institutions)					
1 to 3000 m²	21.08	21.71	N/A	21.71	3.00%
3001 to 10 000 m²	26.35	27.14	N/A	27.14	3.00%
10 001 m² and above	31.62	32.57	N/A	32.57	3.00%
Fire Brigade Levy -Informal settle- ment	21.08	21.71	NA	21.71	3.00%
NON-RESIDENTIAL - includes all properties zoned "non-residential" except places of worship and charitable institutions					
1 to 200 m²	21.61	22.26	N/A	22.26	3.00%
201 to 500 m²	54.02	55.64	N/A	55.64	3.00%
501 to 900 m²	108.04	111.28	N/A	111.28	3.00%
901 m² and above	378.12	389.47	N/A	389.47	3.00%
SPECIAL INSTITUTIONS - this includes places of worship, old age home and charitable institutions					
Places of worship and charitable Institutions	79.05	81.42	N/A	81.42	3%
N/A - Fire Brigade Services levy is levied under the Act of Parliament, thus not defined as 'taxable activity' as per Section 4 of the Value Added Tax Act, 2000, (Act 10 of 2000), as amended. Fire Brigade Services Levy is applicable to all rate payers paying a fixed amount on a monthly basis.					

5. Property Assessment

5.1 ASSESSMENT RATE TARIFFS FOR WINDHOEK - RESIDENTIAL						
Tariff Code	Description	2025/2026		2026/2027		% Increase
		Monthly	Annual	Monthly	Annual	
Tariff Code RW 01	On Site Value	0.0010548962	0.0126587538	0.0010970920	0.0131651040	4.0%
Tariff Code RW 02	On Improvement Value	0.0006250260	0.0075003116	0.0006500270	0.0078003241	4.0%
5.2 ASSESSMENT RATE TARIFFS FOR WINDHOEK - NON-RESIDENTIAL						
	On Site Value	0.0010812686	0.0129752226	0.0011245193	0.0134942316	4.0%
	On Improvement Value	0.0006406516	0.0076878194	0.0006662777	0.0079953322	4.0%
5.3 INTERIM TARIFF FOR BRAKWATER AND EXTENDED BOUNDARY AREAS - RESIDENTIAL						
	On Site Value	0.0002109792	0.0025317508	0.0002194184	0.0026330208	4.0%
	On Improvement Value	0.0001249823	0.0014997871	0.0001299816	0.0015597786	4.0%

NOTES:

1.	Assessment Rates are zero rated for VAT purposes
2.	The above rates apply to Windhoek, Brakwater and all properties within the Municipal area of Windhoek.
3.	The interim tariff is for Brakwater and Extended Boundaries

