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NamRA CUSTOMS OFFICER EARNS PHD AMID SIGNIFICANT PERSONAL ADVERSITY

Dr Enatha Nehova-Shikomba's journey is one of courage and determination. While battling cancer, the NamRA Customs Officer rose above adversity to earn her Doctorate, becoming the Agency's first PhD holder.

FULL STORY ON PAGE 11

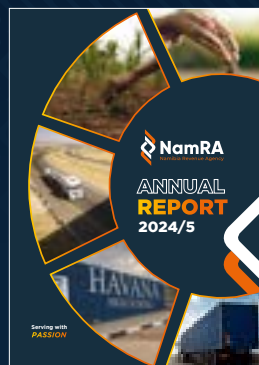


DIPLOMATIC PRIVILEGE AT THE BORDER. KNOW THE LIMITS

At Namibia's borders, diplomatic status is often misunderstood, but the law is clear. NamRA sheds light on the limits of diplomatic privileges, reaffirming that immunity does not mean exemption from compliance. **FULL STORY ON PAGE 7**



ENHANCING COMPLIANCE



The NamRA Annual Reports for FY2021/2 - 2024/5 have been submitted in line with section 31(1) of the Namibia Revenue Agency Act, 2017 (Act No. 12 of 2017).

Therefore, NamRA is up to date and compliant in respect of the submission of Annual Reports.

The reports are available on the official website: www.namra.org.na

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EDITORIAL NOTE

Yarukeekuro Ndorokaze

Chief Editor

Its time for yet another edition of our treasured quarterly newsletter the NamRA Communique Wagon, coinciding with the end of our first five years of existence since April 2021. As NamRA rolls into year six of operation, this edition presents several activities that took place during the last quarter of FY2025/6, much of which is around cementing relationships and collaborations with existing and prospective partners. A five-year point allows for reflection and in this regard revenue collection numbers for the half a decade are included, knowing that they are more than numbers and indicate the expanded latitude afforded to the State to implement its developmental priorities.

The Norwegian Tax Administration (NTA) has many years of operation under its belt and the recent engagement with NamRA presented a great opportunity for lessons sharing between the two entities. Over the years, NTA has transformed into a technology driven organisation in its drive to push for enhanced compliance by taxpayers. This episode carries a highlighted conversation between the revenue administrations, with indications of possible areas for further

cooperation. Away from technological advancement, is Norway's ability to optimise revenue collection from the Oil and Gas Sector, an area of great interest for NamRA.

At the centre of the NamRA Leadership Model are the people, with emphasis on the NamRA STARS (reference to NamRA staff). There are two accounts of personal and professional development, which convey tales of determination, commitment and self-discipline. These testimonies speak about personal courage and a complimentary working environment that allows staff to pursue greater level of personal fulfilment.

There is still space for our regulars, such as the selected Editorial Impressions, together with an assortment of pictures depicting key events noted during the past quarter, which saw the NamRA colours coming to life during Valentines Day and the Pre-Independence commemoration. We look forward to further interaction and suggestions on future focus areas.

Happy Reading!

COMMISSIONER'S NOTE



It is my distinct pleasure to welcome our esteemed readers, stakeholders, traders and taxpayers to this latest edition of the NamRA Communiqué Wagon, covering the period 1 January to 31 March 2026, which marks the conclusion of the fourth quarter of the 2025/6 financial year. This publication remains a vital platform through which we inform, educate and engage on matters relating to the operations of NamRA.

I extend sincere appreciation to all our stakeholders for their continued cooperation and commitment to compliance. Your partnership remains instrumental in strengthening revenue collection, enhancing transparency and ultimately contributing to national development. Together, we are building Namibia through a culture of voluntary compliance.

As at 31 March 2026, the NamRA recorded revenue collections amounting to N\$81.1 billion, representing an achievement of 102.6% against the annual target of N\$79.1 billion. This performance reflects sustained efforts towards strengthening compliance and revenue mobilisation. Detailed tables outlining overall revenue performance, as well as a breakdown of net revenue across the main tax categories, are provided in this edition.

This period also brings us within close proximity to a significant milestone, five years since the establishment of NamRA. Reflecting on our journey, we take pride in the progress made towards our vision of positively impacting the livelihoods of all Namibians. These achievements would not have been possible without the dedication of the NamRA STARS, unwavering support of taxpayers, the business community and our institutional partners.

We have further concluded the development of the FY2026/7-2030/1 NamRA Strategic Plan, anchored on forward-looking objectives aimed at enhancing institutional efficiency, embracing innovation and strengthening stakeholder confidence.

This edition celebrates a historic achievement by our Senior Customs and Excise Officer Dr Enatha Nahambo Nehova-Shikomba, who has attained a Doctor of Philosophy (PhD). She is the first NamRA employee to reach this academic pinnacle and her accomplishment signifies the value we place on continuous learning, professional excellence and intellectual leadership. It sets a powerful precedent and serves as inspiration to current and future generations within the Agency to pursue growth and distinction in service of the nation.

I trust you will find this edition insightful and enriching.

Happy Reading.

Sam SHIVUTE
Commissioner



NamRA and Norwegian Tax Administration *Explore* Capacity Building Cooperation

A delegation from the Norwegian Tax Administration (NTA) was in Namibia for a follow-up engagement on potential cooperation with the Namibia Revenue Agency (NamRA).

Accompanied by the then Deputy Statistician General of the Namibia Statistics Agency (NSA), Ms Otilie Mwazi, the delegation met NamRA Management in Windhoek on 9 February 2026, to discuss possible areas of cooperation under the NTA Capacity Building Programme.

The proposed cooperation seeks to establish a long-term partnership aimed at strengthening tax administrations through knowledge sharing, technical assistance and institutional development. The Capacity Building Programme has been implemented in collaboration with several partner administrations across Africa and is supported by the Norwegian Agency for Development Cooperation (Norad).

The discussion also included representatives from Statistics Norway and Norad, highlighting the need to assess collaboration in data management, data exchange and related technical cooperation.

Head of Delegation, Ms Elin Minge, Senior Advisor and Team Leader at the Norwegian Tax Administration, expressed her optimism about the prospective collaboration, noting that it would be mutually beneficial.

NamRA Commissioner Sam SHIVUTE, commended the Norwegian Tax Administration for the engagement, describing the interaction as timely and strategic. He highlighted NamRA's interest in learning from Norway's experience in areas such as digital transformation, oil and gas revenue administration and capacity building for audit functions.

The delegation also conducted a scoping mission with various NamRA departments to refine priority areas and inform the way forward.



Congratulations

NamRA BOARD MEMBERS

We warmly welcome and congratulate the newly appointed and re-appointed NamRA Board of Directors. Your leadership and expertise come at a pivotal time as NamRA continues to strengthen service delivery and enhance revenue administration. We look forward to your guidance in advancing the Agency's strategic objectives.



Dr Pieter Kruger
Chairperson (Re-Appointment)



Dr Ndatega V Asheela-Shikalepo
Deputy Chairperson (New Appointment)



Dr Mubusisi Mac-Beath Mabuku
New Appointment



**Ms Ndahambelela
Ndoroma-Ipinge CA (Nam)**
New Appointment



Dr Helmuth Naweseb
New Appointment



Ms Eveline Sikongo-Nambahu
New Appointment

Wishing you a successful and impactful tenure.



Diplomatic Privileges at the border: Understanding Customs Exceptions in Namibia

In the execution of its mandate, the Namibia Revenue Agency (NamRA) continues to observe instances where diplomatic status is either misunderstood or misrepresented at ports of entry. It is therefore necessary to provide clarity to the public on how diplomatic privileges apply within the framework of Namibia's customs environment.

The Customs and Excise Act, 1998 (Act No. 20 of 1998) provides for rebates, refunds and duty exemptions under specific conditions. Among these are provisions applicable to diplomatic missions and "privileged persons." However, such privileges are neither automatic nor absolute. They are administered within clearly defined legal parameters and must be read together with international instruments, most notably the Vienna Convention on Diplomatic Relations, 1961, to which Namibia is a party.

A Diplomat is a person formally accredited by one sovereign state to represent its interests in another and whose status is officially recognised by the host country. Diplomatic status is therefore not self-declared. It must be verified through proper documentation, including accreditation and inclusion on the official diplomatic list.

At Namibia's borders, all goods, whether imported by diplomats or other travellers, must be declared. While fully accredited diplomats may qualify for certain exemptions on official and

personal effects, these are subject to prescribed limits and procedures. Importantly, immunity does not equate to exemption from compliance. Customs officers are mandated to verify status and ensure that all legal requirements are met before any privilege is granted.

A common area of misunderstanding relates to Diplomatic Attachés and support staff. The title "attaché" does not, on its own, confer diplomatic immunity. Privileges depend on the individual's level of accreditation. Where such accreditation is limited or absent, normal customs procedures, including inspection and duty assessment, lawfully apply.

Equally, Namibian citizens returning from diplomatic missions abroad are subject to national laws upon re-entry. **Diplomatic privileges are territorial and cease once the individual leaves the host country. A diplomatic passport, in this context, serves only as a travel document and does not override the customs obligations.**

NamRA remains committed to upholding both international diplomatic standards and national legislation. In simple terms, diplomatic privilege is a legal status grounded in accreditation and law, not personal assertion.



Understanding the *Diplomatic Bag* in Customs Context

The “*diplomatic bag*,” as recognised under the Vienna Convention on Diplomatic Relations of 1961, refers to officially sealed packages used by diplomatic missions to transport official correspondence and documents between states.

KEY CHARACTERISTICS INCLUDE:

Official Use Only:

The diplomatic bag is strictly reserved for official government communications and materials. It must not be used for personal goods.

Inviolability:

Properly constituted diplomatic bags are protected from search, seizure or detention by customs authorities.

Clear Identification:

Such bags must bear visible external markings indicating their diplomatic nature and may only contain documents or articles intended for official use.

Diplomatic Courier:

In some cases, the bag is accompanied by an accredited diplomatic courier, further reinforcing its protected status.

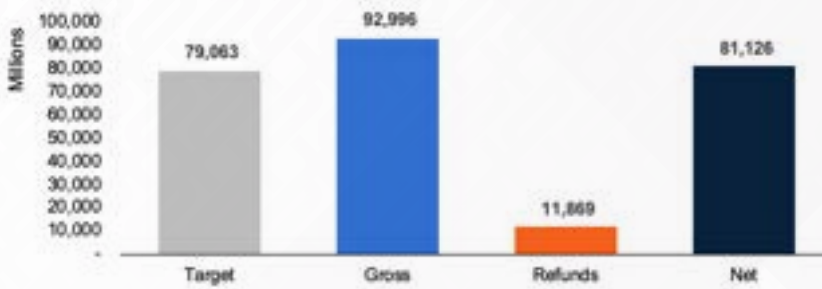
It must be emphasised that misuse of the diplomatic bag for example, to import personal or commercial goods, constitutes a violation of international law and may lead to serious diplomatic and legal consequences.



IN NUMBERS

At March 2026, NamRA collected a net amount of **N\$81.1 billion** which equates to **102.6** percent of the total revenue target of **N\$79.1 billion** for the financial year FY2025/6.

The figure below depicts an overview of the revenue collected at 31 March 2026.



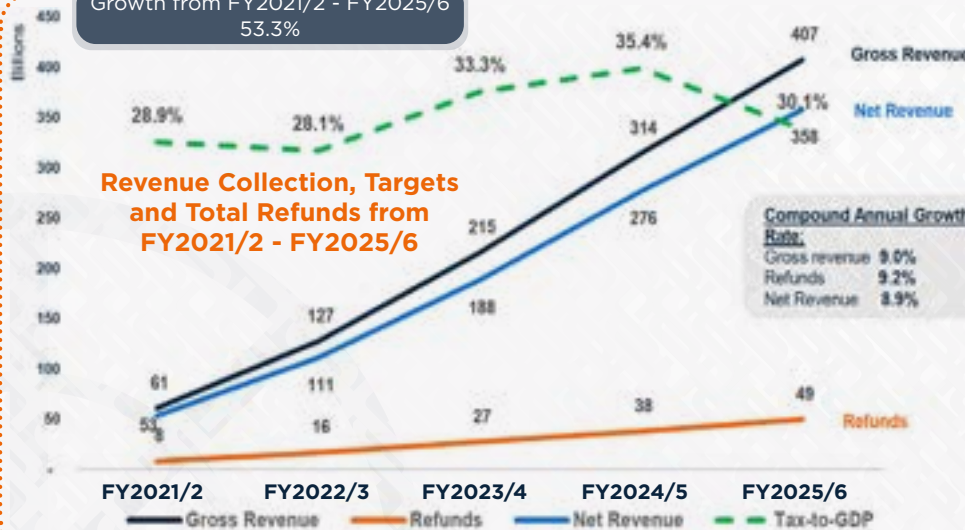
From the table, it can be deduced that NamRA collected an amount of **N\$93 billion** in gross revenues, with a net amount of **N\$81.1 billion**. Refunds paid out for the period 1 April 2025 to 31 March 2026 amount to **N\$11.9 billion**.

The net amount collected from 1 April 2025 to 31 March 2026, is broken down into various main tax categories as shown in the figure below.

Breakdown of Net Revenue of N\$81.1 billion



Growth from FY2021/2 - FY2025/6
53.3%





NamRA Commends B2Gold for Exemplary Compliance and Revenue Contribution

On 24 February 2026, the Director and Country Manager of B2Gold Namibia John Roos, paid a courtesy call on the Management of the Namibia Revenue Agency (NamRA) as part of the company’s stakeholder engagement programme.

The visit served to brief NamRA on B2Gold’s current operations and to outline its strategic outlook, including projected revenue performance in the coming years.

Receiving the delegation, NamRA Commissioner Sam SHIVUTE expressed satisfaction with the company’s exemplary compliance record and sustained contribution to State revenue.

“We are very proud of the numbers that we are seeing. They are exemplary in terms of compliance. The company even paid in advance during the COVID-19 period. We would like other corporate taxpayers to take a good example from B2Gold,” he said.

The Commissioner further noted that B2Gold’s contribution has made a tangible difference to national development efforts, adding that the company’s tax contributions have positively impacted the lives of many Namibians.

The company has consistently ranked among the top five highest revenue contributors over the past four years, having contributed N\$2.4 billion in the 2024/2025 financial year as announced during the NamRA’s Taxpayer/Trader Appreciation Day.

On his part, B2Gold Director and Country Manager John Roos underscored the importance of continuously strengthening tax transparency and structured engagement with NamRA.

“What we can do is to be more transparent. We need to engage all the time so that when something happens, there is mutual understanding,” Roos stated, while also further confirming that mining operations are projected to continue until 2033.

Commissioner SHIVUTE welcomed the constructive engagement, emphasising that sustained dialogue with key taxpayers enables the Agency to better understand operational realities and future projections. He noted that such engagements are critical in strengthening compliance measures and advancing domestic resource mobilisation efforts in support of Namibia’s fiscal sustainability.





Earns **NamRA Customs Officer** PhD Amid Significant Personal Adversity

A remarkable story of determination and intellectual ambition has emerged from within the Namibia Revenue Agency (NamRA), as Senior Customs and Excise Officer **Dr Enatha Nehova-Shikomba** achieves a historic milestone, becoming the first employee to obtain a Doctorate degree since the institution's inception five years ago.

Based at Hosea Kutako International Airport, her journey reflects resilience across borders and personal adversity. Born in Nyango, Zambia, during Namibia's liberation struggle, her early education spanned from Angola and to Nigeria before she relocated to Namibia in 1994 to pursue tertiary studies.

Her academic path has been defined by steady progression, culminating in a Doctorate in Management, following qualifications in Business Administration, Economics (Namibia University of Science and Technology), Honours and a Master's degree.

Professionally, she joined Customs and Excise in 2013 in Oranjemund and rose to Senior Officer in 2017. During the COVID-19 pandemic, she volunteered at Ariamsvlei Border Post for two years. She later joined NamRA in 2023, bringing over a decade of experience.

Yet, it was also in 2023 that her journey took an unexpected and deeply personal turn. Diagnosed with stage 2 breast cancer, she faced one of life's most daunting challenges. Rather than retreat, she redirected her focus, enrolling in a PhD bridging programme while undergoing chemotherapy, which she completed with distinction. By 2024, she had registered for her doctorate, completing it within two years and graduating in April 2026.

Her thesis, "Revenue Collection through Digital Transformation: A Framework for NamRA," examines systems such as ITAS and ASYCUDA World, identifying operational challenges and proposing a six-pillar framework aligned to Vision 2030 to enhance revenue collection and digital maturity.

Self-funding her studies while balancing shift work and treatment, she maintained a disciplined schedule with limited social engagement. "During my chemotherapy treatments, I often attended sessions with my laptop. It was not easy, but through God's grace and determination, I knew I would one day achieve my goal," she said.

Looking ahead, she is considering pursuing a law degree. Her achievement sets a new benchmark within NamRA, inspiring a culture of resilience, continuous learning and excellence.



NamRA Engages Stakeholders on Minerals and Petroleum Licence Transactions

The Namibia Revenue Agency (NamRA) held an engagement in Windhoek on 12 March 2026 to discuss the sale of shares and the transfer of minerals and petroleum licences. The session brought together regulators, industry players, advisors and taxpayers to strengthen the understanding of compliance and tax obligations. Key presentations from the Namibia Competition Commission, Chamber of Mines, Deloitte Namibia and Namibia Petroleum Operators Association (NAMPOA) focused on merger rules, investment realities and taxation of such transactions. It was highlighted that some deals may require the Competition Commission approval, while exploration in mining and petroleum remains long-term and capital intensive. The industry experts also noted that farm-in and farm-out agreements are important for sharing risk and attracting investment, particularly in frontier areas like the Orange Basin.

From a tax perspective, Deloitte explained that proceeds from the sale or transfer of licences are treated as gross income and taxed at corporate rates under the Income Tax Act.

NamRA outlined efforts to improve oversight, including closer review of transaction documents, stronger registration enforcement and better reporting of licence transfers.

Commissioner Sam Shivute underscored that the current legal framework remains applicable, while possible reforms may be considered. He further urged voluntary compliance and encouraged taxpayers to take advantage of the ongoing tax amnesty programme to regularise their affairs.

Stakeholder concerns will be consolidated and submitted to the Policy Unit at the Ministry of Finance for further consideration.





Julinda Makili

Customs and Excise: Projects and Modernisation Coordinator



A Mentorship Journey with ATAF Women in Tax Network

CW: When did you join the ATAF Women in Tax Network Mentorship Programme?

JM: I joined the ATAF Women in Tax Network (AWITN) Mentorship Programme in June 2025 as part of Cohort 4. At the time, I had many questions about my growth, confidence and career direction. As a Customs Officer, I initially doubted whether I belonged in a programme I associated mainly with domestic taxes. However, after an internal call was shared by our ATAF Country Correspondent, Ms Loide Hamutumwa, I decided to apply. That decision became a turning point. Over six months, I participated in nine structured mentorship sessions focused on mindfulness, leadership, confidence, communication and networking. The sessions were practical, reflective and directly applicable to my daily work.

CW: What is the ATAF Women in Tax Network (AWITN) about?

JM: The African Tax Administration Forum Women in Tax Network (AWITN) connects women across Africa working in taxation to advance discussion on gender equality and empower women in the tax profession. The network brings together women from government, the private sector, academia and civil society, creating a platform for learning, growth and collaboration across tax disciplines, including Customs.

CW: Who was your mentor and how did her experience assist you?

JM: I was mentored by Varsha Singh, Commissioner General of the Seychelles Revenue Commission and a former Customs Official at the South African Revenue Service. Her career journey demonstrated that women in Customs can rise to lead revenue administrations. Her mentorship was intentional and practical. Despite her demanding role, she remained present and committed, often extending sessions beyond working hours to ensure meaningful engagement and real learning.

CW: What impact did the mentorship have on you personally and professionally?

JM: The mentorship had a significant impact on both my personal growth and work performance. I learned the value of mindfulness, pausing to reflect before responding, which changed how I operate in a fast-paced Customs environment. Simple practices such as keeping a priority task list, journaling and planning improved my productivity and clarity. Most notably, my confidence improved. I became more comfortable speaking in meetings, asking questions and contributing meaningfully. I learned that confidence is not about being loud, but about preparation, self-belief and courage.

CW: Did this journey create any regional or international networks?

JM: Yes. The mentorship expanded my professional exposure beyond my immediate environment. I was introduced to international discussions and invited to observe platforms such as The E-commerce Boom hosted by the Centre for Customs and Excise Studies. These experiences broadened my perspective on customs and tax matters and reignited my commitment to continuous learning. I was also encouraged to respond to a Call for Papers, an opportunity I am now pursuing with renewed confidence.

CW: What are your final words of encouragement to NamRA colleagues?

JM: This programme is more than a mentorship initiative; it is an investment with lasting impact. To colleagues in both Customs and Domestic Taxes, if you are given an opportunity to be mentored, take it. If you are in a position to mentor someone, step forward. Often, the decision we hesitate to make is the one that changes everything.



Varsha Singh
Commissioner General
Seychelles Revenue Commission

Editorial Impressions

SPOTTING EXCELLENCE IN NamRA ATTIRE

Meet **Simson Shivolo**, the current Acting Manager for Domestic Taxes in the Northern Region, Oshakati Regional Office.

Dressed to impress, his sharp attire and perfectly set tie reflected a sense of pride and professionalism



that matched his role. His polished appearance spoke volumes before he even began his work, setting the tone for excellence. Beyond his style, he ensured that client refunds were processed efficiently and that new taxpayers were registered seamlessly proving that his standard of excellence extended far beyond how he dressed.

Faces at NamRA

Valentines Day:

NamRA stars shone in red as they celebrated love, unity and passion on Valentine's Day.



Faces at NamRA

Independence:

The spirit of independence was evident as NamRA stars dressed in national colours to commemorate the day.





NamRA
Namibia Revenue Agency