



GOOD NEWS FOR SMALL BUSINESSES:

NamRA AFFIRMS SUPPORT FOR 'ORDER WITH ME' OPERATORS

NamRA Backs Small Businesses! Commissioner Sam SHIVUTE promises smoother operations for “Order With Me” operators, tackling customs delays and high charges. With new regulations on clearing agents and a dedicated support unit, NamRA is committed to helping small businesses thrive.

FULL STORY ON PAGE 10

GRIP, CONTROL AND GLORY: NamRA'S TUG OF WAR CHAMPIONS SHARE THEIR WINNING SECRETS



Gold, Grit and Glory! NamRA's Tug of War team is proving that when we pull together, we win, from 2025 PE Games champions to runners-up at the NBC Battle of All Games. Communique Wagon sits down with Team Captain Risto Leo to uncover the secrets behind their strength, strategy and unstoppable teamwork

FULL STORY ON PAGE 12

TAX AMNESTY PROGRAMME

ENDS 31 OCTOBER 2026

HOW IT WORKS:

1. Register as an electronic filler on ITAS portal
2. File all your returns electronically on ITAS portal
3. Pay your capital amount
4. Register to partake in the Tax Amnesty

*Once you successfully register to partake in the Tax Amnesty, all your interest and penalties will be written off.

Visit your nearest NamRA office or visit our media platforms for more information on this programme.

INSIDE:

Mid-Year Revenue Performance Discover key takeaways from our quarterly performance report. **PAGE 11**



IN THIS ISSUE

PAGE

1. Editorial Note	3
2. Commissioner's Note	4
3. Minister Shafudah Commends NamRA Operations During Visits to Windhoek, Oshikango and Katima Mulilo	5
4. Ewan Orlam Scoops 2025 NamRA TALKS Award	6
5. Tax Amnesty: Another Opportunity Not to Miss	7
6. Commissioner Sam SHIVUTE Inspires at Communicators Conference	9
7. NamRA Affirms Support for 'Order With Me' Operators	10
8. NamRA in Numbers	11
9. Grip, Control and Glory: Inside NamRA's Tug of War Triumph	12
10. NamRA Strengthens Partnership with Korea Customs Service	14
11. Bringing Pets into Namibia: What You Need to Know	15
12. Clearing Cell phones at NamRA: What Every Importer Needs to Know	16
13. NamRA Officials Attend Training on Exported Commodities in China	17
14. Editorial Impressions	18
15. Faces at NamRA	19

EDITORIAL TEAM

Chief Editor

Yarukeekuro Ndorokaze

Editor

Tonateni Shidhudhu

Contributors

Absalom Absalom

Dorte Mulilo

Jhanré Pretorius

Magano Naimbale

Layout and Design

Arnaud Arends

Namibia Revenue Agency-NamRA

-  @NamRA_org_na
-  Namibia Revenue Agency
-  namra_org_na
-  Namibia Revenue Agency
-  www.namra.org.na



EDITORIAL NOTE

Yarukeekuro Ndorokaze

Chief Editor

It is with great delight that I present Volume 20 of our treasured quarterly newsletter, the NamRA Communique Wagon. Over the past four and half years, we have maintained consistency in the circulation of this publication, a window for our stakeholders to have a peek in our activities and operations. The NamRA Communique Wagon has also presented an opportunity for the stakeholders to share their experiences of our expanded service offerings.

This edition continues on the same path, by highlighting various engagements and activities during the last quarter. The third episode of NamRA TALKS lived up to its billing, with thought provoking submissions, accompanied by matching presentations, anchored around seemingly practical and viable recommendations. We also feature the accreditation of further Authorised Economic Operators, a programme stressing enhanced compliance levels and improved security, aiding the hastened flow of goods across the borders.

Based on regular queries received regarding the importation of cellular phones, we provide guidance on the process and its related requirements. Following the rather simple prescribed process, can ensure that the relevant gadgets are released in the shortest possible time, with the possibility of enjoying the available reprieve in applicable circumstances.

There is still space for our regulars, such as the selected Editorial Impressions, together with a selection of pictures depicting key events during the past quarter, a period that saw NamRA participate in various competitions. We look forward to further interaction and suggest on future focus areas.

Happy Reading

COMMISSIONER'S NOTE



Welcome to this edition of the NamRA Communiqué Wagon. I take this opportunity to thank all taxpayers and traders for their continued cooperation and commitment to compliance. Your support remains the cornerstone of our mission to ensure efficient and effective revenue collection for the benefit of Namibia.

The first half of 2025 has been a particularly dynamic period for NamRA. As at September 2025, net revenue collection stood at N\$39.1 billion. This revenue performance was influenced by several key developments. Revenue from the diamond mining sector declined sharply, dropping by 70% year-on-year to N\$62 million (from N\$ 209 million in September 2024, mainly due to reduced profitability in the natural diamond industry. However, Corporate Income Tax from other sectors such as gold, banking and telecommunications increased, reflecting stronger performance and profitability. On the other hand, individual income tax declined by 22% (from N\$11.4 billion in Sep 2024 to N\$8.9 billion in September 2025), following the adjustment of the PAYE threshold from N\$50,000 to N\$100,000, while VAT refunds rose by 16%, largely within the exploration sector. These factors, coupled with the transitional effects of the Tax Amnesty Programme, have collectively shaped the current revenue collection trend.

During this period (April – September 2025), NamRA collected N\$2.6 billion in revenue in the Tax Amnesty Programme, reversed N\$380.2 million in interest and waived N\$9.8 billion in penalties, benefiting 28,157 taxpayers who used the opportunity to clear their tax arrears.

I wish to call on all taxpayers to continue upholding their obligations under the law and to take advantage of the Tax Amnesty Programme. This initiative provides an avenue for those with outstanding tax debts to regularise their accounts, contribute to the national fiscus, and support the sustainable delivery of vital services to all Namibians. Together, we can ensure that NamRA continues to serve as a strong, transparent and efficient revenue authority.

Beyond revenue collection, the second quarter has been marked by vibrant organisational engagement. We are proud of our participation in a range of sports activities, where our teams' performances have been outstanding. Sports play a vital role in fostering teamwork, resilience and camaraderie within an organisation as large and diverse as NamRA. Beyond the competitive spirit, engagement in sports also contributes significantly to mental well-being, offering our staff the opportunity to recharge, connect and develop a shared sense of purpose.

In our pursuit of excellence and innovation, NamRA continues to strengthen international partnerships that build our institutional capacity. Through the Customs Administration Modernisation Consulting Project, funded by the Government of the Republic of Korea, 26 officials have already received specialised training in South Korea from 13 – 25 July 2025, with eight more to follow in December 2025. The programme focused on modern customs practices, ranging from artificial intelligence to risk management and automation, equipping our teams with global insights to advance Namibia's customs and revenue modernisation agenda. We are grateful to our development partners, such as the Government of the Republic of Korea and others, for their continued support and commitment to building our institutional capacity.

We feel honoured that our line Minister, Hon. Ericah B Shafudah, took the time to visit us in Windhoek, as well as the Oshikango and Katima Mulilo Border Posts, to familiarise herself with our operations. This visit demonstrates the Ministry's commitment to understanding and supporting NamRA's work on the ground, strengthening collaboration and promoting efficiency in the facilitation of trade and revenue collection across the country.

As we reflect on our achievements, the resilience of our people and the shared commitment to excellence, I am reminded that together, we can overcome challenges, strengthen our systems, and continue to pull NamRA and Namibia forward.

Sam SHIVUTE
Commissioner



Minister Shafudah *Commends* NamRA Operations During Visits to Windhoek, Oshikango and Katima Mulilo

The Minister of Finance, Hon. Ericah B Shafudah, undertook a series of familiarisation visits to the Namibia Revenue Agency (NamRA), beginning at the Head Office in Windhoek and extending to key border operations at Oshikango and Katima Mulilo.

During her first official visit to the NamRA Head Office since her appointment, Hon. Shafudah toured critical facilities including the Call Centre and the Customs Scanner Server Room, where she interacted with staff and gained insights into NamRA's operational systems. Her programme concluded at the NamRA Pop-up Centre in Soweto, Katutura, where she engaged directly with taxpayers and observed service delivery to the public.

The Minister, accompanied by NamRA Commissioner Sam SHIVUTE, later visited the Oshikango Border Post in the Ohangwena Region. She commended the staff for their professionalism and the remarkable improvement in revenue collection, which grew from N\$10.76 million in the 2022/23 financial year to N\$25.4 million in 2024/25. Minister Shafudah applauded the team's role in facilitating trade, protecting Namibia's borders and upholding integrity in their duties.

Concluding her tour at the Katima Mulilo Border Post, the Minister expressed satisfaction with the Agency's continued commitment to efficient service delivery and national development. She reaffirmed Government's support for NamRA's efforts in enhancing revenue mobilisation and promoting economic resilience across Namibia.





NamRA TALKS Ewan Orlam Scoops 2025 NamRA Talks Award

Ewan Francois Orlam, a 26-year-old Audit Supervisor at Ernst and Young Namibia, emerged as the overall winner of the 2025 NamRA TALKS competition. Representing his hometown of Mariental, Ewan impressed the judging panel with his innovative presentation on transforming NamRA into a world-class revenue agency through the use of Artificial Intelligence and data-driven strategies. His forward-looking approach highlighted how AI, Machine Learning and Big Data could be harnessed to optimise efficiency, improve compliance and enhance service delivery within Namibia's revenue system.

NamRA hosted the third edition of NamRA TALKS on 1 September 2025 at the Swakopmund Municipal Chambers, in partnership with the Swakopmund Municipality. The event provided a dynamic platform to promote tax and customs awareness, foster stakeholder engagement and encourage innovative solutions for improved service delivery.

Following a public call for submissions in December 2024, NamRA received 65 essays across six critical topics, ranging from optimising audits and e-commerce clearance processes to leveraging Artificial Intelligence, Machine Learning and Big Data for enhanced agency performance. Ten finalists were shortlisted, with seven presenting, five in person and two virtually.

Kabalo Kakena (from Zambezi, raised in Swakopmund) secured first runner-up, while Agnes Mushe (Zambezi Region, Windhoek-based) was placed third. The judging panel, comprising His Worship Cllr Blasius Goraseb, Mayor of Swakopmund; Ms Mahnaem Haidula, Head of Domestic Taxes and Mr Vivian De Koe, Central Regional Manager, ensured a rigorous and impartial assessment.

Over 80 stakeholders attended, including Hon. Natalia Goagosos, Governor of the Erongo Region. The programme was enriched by performances from local artist Msunday and the NamRA Coastal Choir, celebrating internal excellence and the spirit of innovation.

NamRA TALKS continues to grow as a forward-thinking forum for dialogue, collaboration and practical solutions, driving enhanced taxpayer education and compliance across Namibia.





Tax Amnesty:

Another Opportunity Not to Miss

With the extension of the Tax Amnesty Programme to 31 October 2026, NamRA has re-strategised to ensure its effective implementation. Recently transferred from her role as Domestic Taxes Manager for the North Eastern Region, Petra Haingura (PH) now heads strategic projects under the Domestic Taxes Department, with the Tax Amnesty Programme being one of the key initiatives entrusted to her leadership.

The Communiqué Wagon sat down with her to unpack what taxpayers can expect and how NamRA is working to recover billions in outstanding taxes.

CW: What exactly is your role now?

PH: My role entails reviewing the implementation plan of the Tax Amnesty Programme and devising strategies to resolve inefficiencies. I work closely with the Debt Management process owners, who are the practical implementors, to ensure every taxpayer with a debt has the opportunity to benefit from this programme.

CW: The Tax Amnesty Programme was extended to run until 31 October 2026. What should taxpayers know about the extension, and what does NamRA hope to achieve in this period?

PH: Taxpayers have a rare opportunity to start afresh by clearing their debts and becoming compliant. Support teams are available throughout the regions to assist them. The programme has three objectives: collect outstanding taxes, increase usage of the online portal and improve overall compliance.



Petra Haingura
Manager: Projects Domestic Taxes

As at August 2025, taxpayers owed NamRA N\$15.7 billion in combined capital debt across 264,531 accounts. Our aim is to recover this debt by the end of October 2026 through proactive taxpayer engagement.

CW: Are there any recent developments or changes taxpayers should be aware of?

PH: Yes. We are encouraging taxpayers to register online for the programme and where necessary, enter into payment plan agreements.

These will be closely monitored to ensure adherence. Taxpayers can register from the comfort of their homes, and a centralised email: taxamnesty@namra.org.na, is available to assist with any challenges.

CW: How has the programme performed so far?

PH: The results are encouraging. The programme has already generated N\$1.9 billion in revenue from 24,092 taxpayers between 1 April and 31 August 2025. During the same period, NamRA also waived N\$347.5 billion in interest and N\$8.1 billion in penalties.

CW: What misconceptions and challenges have you observed among taxpayers?

PH: Some taxpayers believe that the programme only benefits those with very large debts or that it is strictly for business taxpayers, which is not the case. We have also observed challenges such as taxpayers applying only for penalty waivers instead of registering for the full programme or registering but failing to file returns. Others misuse the programme by filing without payment, provide incorrect contact details, or use wrong payment references. There are also cases where pending audits or assessments delay compliance. To address these, NamRA has established support

mechanisms through account management officers, who assist taxpayers, escalate issues to process owners and ensure that tax account balances are accurate, even where refunds are pending verification.

CW: What is your final message to taxpayers who have not yet come forward?

PH: My call is simple: take advantage of this opportunity. All taxpayers with historic or current debts should use this programme to become compliant and enjoy the benefit of 100% interest waived and penalty write-off.

Know your tax status and meet your obligations. Avoid enforcement measures and instead contribute positively to Namibia's development agenda. Remember: your taxes fund our nation's growth, there is no better time than now.

INTRODUCING THE

NamRA WHISTLEBLOWER HOTLINE

NamRA is committed to transparency and ethical conduct and has developed a Whistleblower Policy. Following the approval of this Policy, NamRA is proud to announce the implementation of the Whistleblower Hotline. Report any information about fraud, corruption, bribery or other workplace crimes by NamRA staff, taxpayers and traders.

- Phone: 0800 535 777
- Email: namra@tip-offs.com
- Website: www.tip-offs.com

The hotline is managed by an independent consultant, Deloitte for neutrality. Your reports are vital in safeguarding our integrity.

Join us in fostering a safe and ethical workplace.

Deloitte.





Commissioner Sam SHIVUTE *Inspires* at Communicators Conference

In July, Commissioner Sam SHIVUTE delivered an inspiring keynote address at the Effective Communicators Conference held in Swakopmund. The conference, a flagship event for public service communicators, convened professionals from across the public sector to exchange best practices, explore innovations and reflect on communication strategies that best advance the developmental agenda of the Namibian Government.

Speaking under the theme “Tell Your Story”, Commissioner SHIVUTE shared the NamRA remarkable journey as a young institution that has grown into a beacon of public sector excellence. In a candid and empowering message, he underscored the importance of owning and telling our own stories, particularly in the face of resistance and doubt.

“We faced resistance when NamRA was established, but we knew that telling our story authentically would help us shift perceptions and gain trust,” he said.

Commissioner SHIVUTE highlighted that effective communication has been central to NamRA’s achievements. Notably, he highlighted that NamRA has achieved an impressive 67% growth in revenue collection over a four-year period, despite a decline in diamond revenues. The Agency has consistently exceeded its annual revenue targets, a testament to both internal efficiency and strong communication strategies.

NamRA’s story has also attracted global recognition. Development partners, including the World Customs Organization (WCO), International Monetary Fund (IMF), United States Treasury and the Africa Tax Administration Forum have shown renewed confidence in Namibia’s revenue administration, committing to build further capacity through specialised staff training and participation in international platforms.

Inequipping fellow communicators, Commissioner SHIVUTE shared that effective communication requires one to bring energy and passion to their work, inspire and motivate their teams, remain sharp and informed on national priorities and most importantly, cultivate a culture of execution where results speak louder than words. SHIVUTE urged delegates to be intentional and strategic in shaping public narratives.

“Be intentional in your outlook, deliberate in your messaging and above all, tell your story, because if you don’t, someone else will,” he concluded.

The conference was organised by the Ministry of Information and Communication Technology through the Namibia Press Agency (NAMPA).



ORDER NOW

Good News for Small Businesses: NamRA Affirms Support for 'Order With Me' Operators

NamRA Commissioner Sam SHIVUTE, speaking at the Government Information Centre on 13 August 2025, responded to a wide range of questions relating to compliance with revenue laws. Among these was a question on the challenges faced by small business operators, commonly known as "Order With Me."

The Commissioner stated that NamRA holds these operators in high regard and is committed to supporting them in conducting their business activities smoothly. The operators have raised concerns about delays in customs clearance and high customs charges.

The Commissioner explained that the core issue stems from the fact that many of these operators make use of unregistered clearing agents.

In response, NamRA has drafted regulations which have been submitted to the Ministry of Justice and Labour Relations. Once gazetted, these regulations will ensure that all clearing agents are formally regulated.

He further emphasised NamRA's commitment to easing the operations of Order With Me businesses. A dedicated unit will be established



to specifically address their challenges and a team is already examining their concerns.

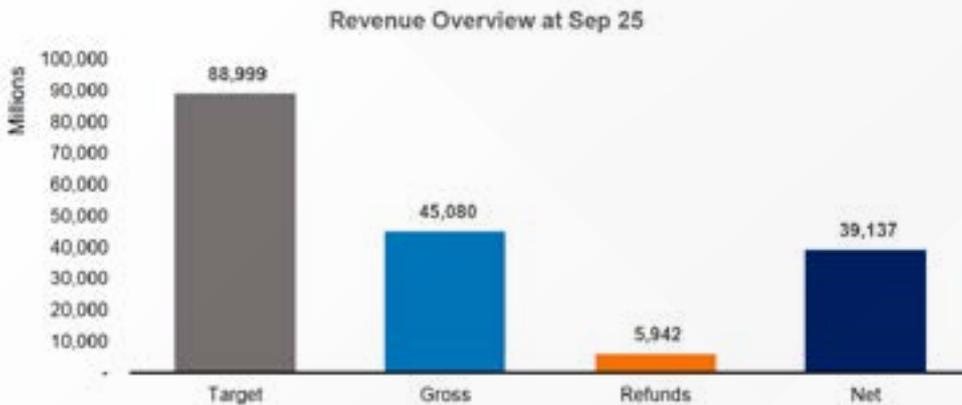
The Commissioner called for cooperation from all stakeholders, including clearing agents and Order With Me operators, to work towards sustainable solutions. NamRA also plans to hold a number of stakeholder engagements sessions with small business operators to address, educate and listen to the challenges they face in order to find common solution.

NamRA

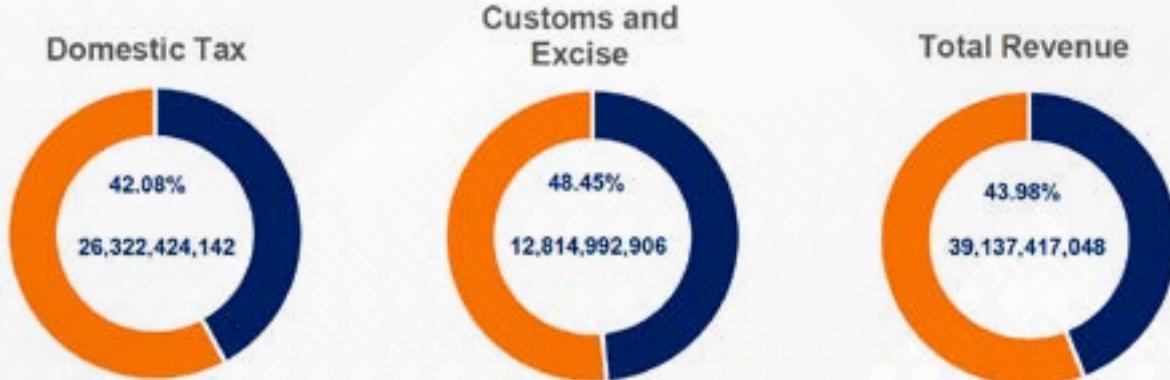
IN NUMBERS

For the period under review, NamRA collected a net amount of **N\$39.1 billion** which equates to 43.98% of the total revenue target of **N\$88,999,000,000** for FY2025/6.

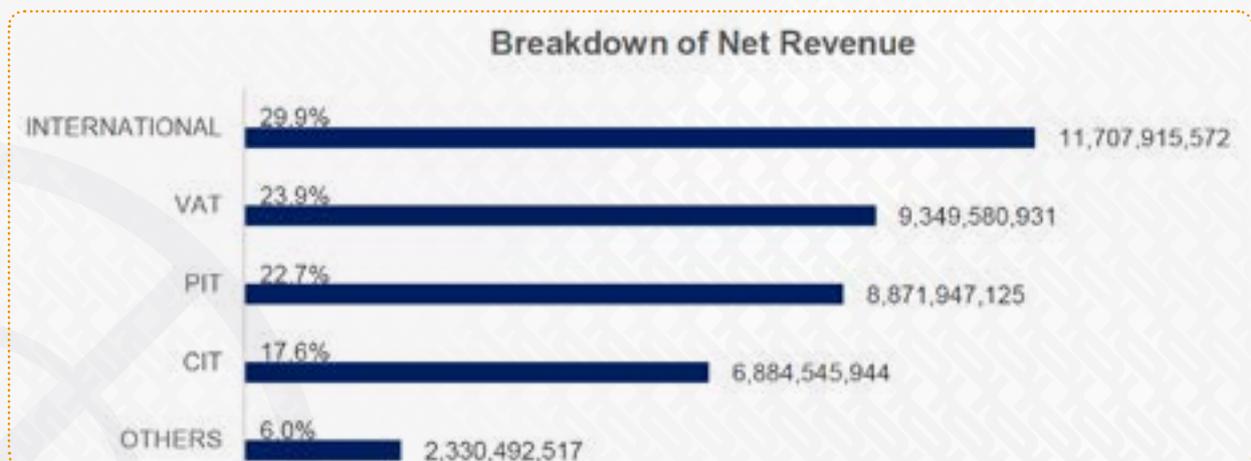
The figure below depicts revenue collected by 30 September 2025.



As shown in the table, NamRA collected **N\$45.1 billion** in gross revenue during the review period. After processing refunds totalling **N\$5.9 billion**, net revenue stood at **N\$39.1 billion** - representing **43.98%** of the FY2025/6 annual revenue target.



The table below provides a breakdown of the net revenue collected by 30 September 2025, categorised by the main tax types.





Grip, Control and Glory

Inside NamRA's Tug of War Triumph

In this edition, the Communique Wagon (CW) had an exclusive sit-down with Risto Leo (RL), Principal Tax Officer and the driving force behind NamRA's Tug of War success, serving as both Team Captain and Coach. From humble beginnings in 2023 to clinching gold at the 2025 Public Enterprises Games in Swakopmund and finishing second at the recently held NBC Battle of All, his journey with the team embodies discipline, unity and the spirit of NamRA.

CW: How did the NamRA Tug of War team come into existence and what inspired its formation?

RL: The NamRA Tug of War team was formed in 2023 to represent the Agency during the Public Enterprises Sports Games in Rietfontein. It began with a call for trials across various sports, with participants from different offices selected in Windhoek. From the onset, the goal was to build more than just a team, we aimed to create a symbol of resilience and teamwork that reflects NamRA's values. Tug of War, a sport of collective strength, perfectly captured that spirit.

We debuted at the 2023 Rietfontein Games, reaching the quarter finals. This was followed by a 4th-place finish at the SAIRAG Games in Lesotho, 2nd place with silver medals at the 2024 PE Games in Oshakati and finally, winning gold at the 2025 PE Games in Swakopmund.

CW: What do you look for when selecting or recruiting team members?

RL: Team members are selected based on several key factors: physical fitness, team spirit, willingness to commit to training and most importantly, attitude. We prioritise colleagues

who exhibit discipline and a strong sense of unity over just raw strength. Diversity also plays a vital role. We strive for regional representation and gender balance, ensuring inclusivity while maintaining competitiveness.

CW: How often do you train and what does a typical training session involve?

RL: Due to the decentralised nature of our workforce, training was done regionally wherever our members found themselves. The Windhoek-based team, where most members are located, registered in the KACI Tug of War League using our own funds. This allowed us to build strength as a unit, refine tactics and study opponents.

We train on Mondays and Wednesdays at Eros Primary School, with Friday afternoon sessions after 13h00. Training involves strength-building exercises (scrum machine pulls, squats, aerobics and rope pulls), technique drills (foot positioning, synchronised pulling, holding positions and grip control) and team-building activities such as group hiking. We also review videos of professional matches, comparing them with our own for strategy improvement.

CW: What was the key trick, strategy, or factor that contributed to your team's success at the Games?

RL: Our success was grounded in discipline, synergy and technique. We learned early on that strength alone doesn't win a Tug of War match, timing, breathing and unity are everything. One of our mantras was, "We pull once, never give them a chance," as championed by our vice-captain, Antonio Billy.

We developed a strategy where the front four pullers locked resistance, the middle four initiated movements and the last two anchored, ensuring coordinated strength. Credit also goes to the linesman, who gave timely instructions and to our colleagues whose support gave us a mental edge. Importantly, the Commissioner's words of encouragement on mental strength "When your hands lose strength, use your mind to pull" became a guiding principle.

CW: How does the team feel about this victory and what does it mean for NamRA as an institution?

RL: The team is elated. This victory is more than a trophy; it is a validation of months of dedication and sacrifice. It has fostered belonging, pride and motivation within NamRA. The win demonstrates that we are not only a force in revenue collection but also a symbol of excellence, camaraderie and national spirit beyond office walls.

Our triumph sends a clear message: when NamRA pulls together, we win on and off the field. As our team proudly chants, "We are the Big Machines!"



NamRA Strengthens Partnership with Korea Customs Service

Following the July 2025 visit by a high-level NamRA delegation to Daejeon, South Korea, aimed at exploring best practices in customs reform and e-payment solutions, a second group of NamRA officials departed in September for a continuation of the engagement.

The visits, supported by the Korea Customs Service (KCS), aim to equip NamRA leaders with practical insights for implementing the Business Process Reengineering (BPR) Programme, enhancing operational efficiency and reinforcing Namibia's aspiration to be a world-class revenue agency.



13th - 25th July 2025



KCSA Korea Information Systems Consulting & Audit Co., Ltd



Congratulations

TO OUR NEWLY ACCREDITED AUTHORISED ECONOMIC OPERATORS (AEOs)



The Namibia Revenue Agency (NamRA) proudly congratulates the following companies on their successful accreditation as **Authorised Economic Operators**:

African Packaging (Pty) Ltd
Wisteria Investment Three (Pty) Ltd
Swakop Uranium (Pty) Ltd
Robiati Distribution CC

This recognition follows a rigorous evaluation process, confirming their commitment to compliance, security and efficiency in the international supply chain. As AEOs, these companies will enjoy enhanced trade facilitation benefits, including faster customs clearance, reduced inspections and strengthened partnerships with NamRA.

NamRA encourages all eligible traders to take part in the **AEO Programme** and unlock the benefits of trusted trader status.

Be part of a secure and seamless trading future.
For more information, contact us at: AEO@namra.org.na



African Packaging (Pty) Ltd



Wisteria Investment Three (Pty) Ltd

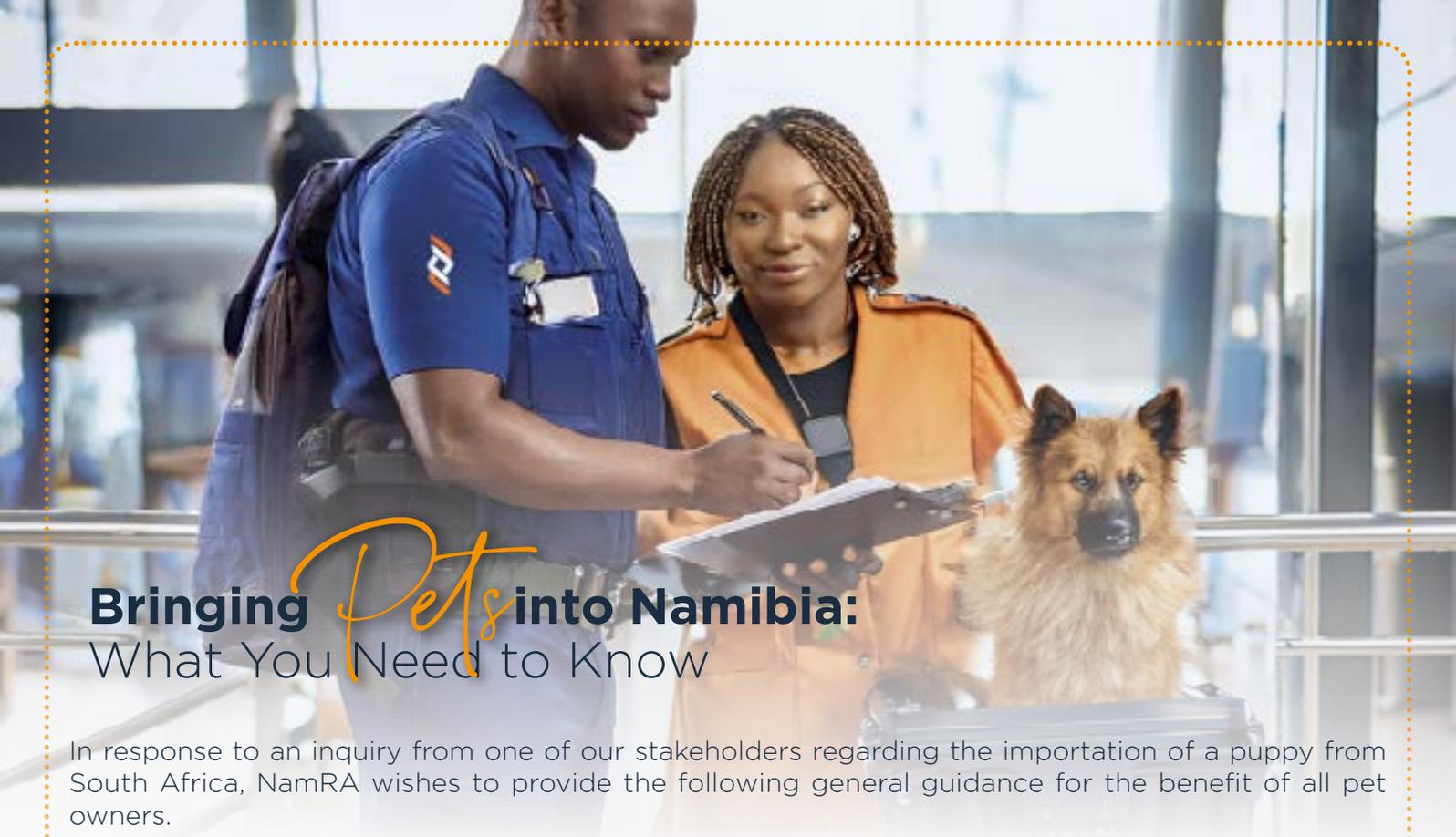


Swakop Uranium (Pty) Ltd



Robiati Distribution CC





Bringing *Pets* into Namibia: What You Need to Know

In response to an inquiry from one of our stakeholders regarding the importation of a puppy from South Africa, NamRA wishes to provide the following general guidance for the benefit of all pet owners.

The importation of live animals, including pets such as puppies, is strictly regulated under veterinary requirements to safeguard both human and animal health in Namibia.

To legally bring a puppy into Namibia, the following documents must be presented upon arrival:

- /// A valid vaccination card, confirming that the animal has received all necessary inoculations.
- /// An interterritorial movement permit from the country of export.

When the puppy arrives at Hosea Kutako International Airport (or any designated port of entry), veterinary officials and customs officers will conduct an examination. This is to confirm that all health requirements have been fulfilled and the documentations are in order.

Once the veterinary checks are complete, customs will release the puppy with no additional charges, upon completion of a clearance document (Form NA306).

NamRA encourages all stakeholders planning to import pets to ensure that veterinary documentations are in order to avoid unnecessary delays at the port of entry.

Through this guidance, NamRA reaffirms its commitment to facilitating smooth clearance processes while upholding Namibia's veterinary and customs regulations.



Clearing Cell phones at NamRA: What Every Importer Needs to Know

Cellphones, whether for personal use or resale, are commonly processed at our border points. Yet, many travellers and businesses are not fully aware of the customs requirements that must be met to ensure smooth clearance at points of entry. This lack of awareness often results in parcels being detained by NamRA's Customs Officials, pending compliance with laws designed to protect both consumers and the broader Namibian society.

Recent figures from the Namibia Revenue Agency (NamRA) highlight the scale of the challenge. Over 1,500 cellphones were detained at points of entry between April 2024 and July 2025. The majority, being 1,251 handsets, were detained at the Hosea Kutako International Airport, with NamRA Officials citing the absence of type approval from the Communications Regulatory Authority of Namibia (CRAN) as the primary reason. Fewer numbers were recorded at the Eros Airport (8 devices) and the Mail Centre at NamPost (5 devices), which were also linked to missing CRAN approvals. In addition, 289 cellphones were detained at the State Warehouse, largely because of unpaid duties and taxes.

These statistics demonstrate the importance of compliance. NamRA emphasises that the first requirement for clearing cellphones is a valid invoice reflecting the value of the device, written in English. This document allows Customs Officials to determine the correct duties payable on the item. Equally critical is the type approval certificate issued by CRAN. This certificate, which can be applied for before the parcel arrives in Namibia, confirms that the imported cellphone is suitable for use within the country's telecommunications network. Without this approval, the device will be detained until the certificate is provided.

Type approval is not merely a bureaucratic step, it safeguards both consumers and the integrity of Namibia's communication systems. Devices that do not meet the required standards can disrupt connectivity, pose safety risks or interfere with local networks. The requirement aligns with Section 123 of the Customs and Excise Act, 1998 (Act No. 20 of 1998), which governs restrictions and prohibitions of certain goods.

With regards to payments, importers are required to pay two types of charges: Value Added Tax (VAT) at 16.5%, and an ad valorem duty. The ad valorem duty is calculated by adding 15% to the value of the device, multiplying that total by 7% and applying the result as the payable duty. Notably, no customs duties are levied on cell phones.

Charge Type	Calculation Formula	Explanation
Value Added Tax (VAT)	$VAT = CIF \text{ Value} \times 16.5\%$	VAT is calculated on the total Cost, Insurance, and Freight (CIF) value of the device
Ad Valorem Duty	$Duty = (CIF \text{ Value} + 15\% \text{ of CIF Value}) \times 7\%$	Ad valorem duty is calculated by adding 15% to the CIF value, then applying 7% on the total
Total Payable	$Total = (CIF \times 16.5\%) + (CIF \times 1.15 \times 7\%)$	Sum of VAT and ad valorem duty
Customs Duty	N/A	No customs duties are levied on cell phones

The law also provides some relief for personal gifts. Cell phones received as gifts may qualify for an exemption of N\$1,400, meaning this portion is not subject to VAT or ad valorem duty. However, this exemption applies only once per calendar year for each importer. A second phone received as a gift in the same year will not enjoy the same deduction.

NamRA therefore calls on traders, businesses and individuals to familiarise themselves with these requirements. Even seemingly small electronic items such as mobile phones fall under customs clearance rules. Compliance not only speeds up the release of parcels but also ensures that Namibia's economy and society are protected from the risks associated with non-compliant imports.



NamRA Officials Attend Training on Exported Commodities in China

Five officials from the Namibia Revenue Agency (NamRA) participated in the Seminar on Exported Commodities Procedure in China and Inspection and Quarantine for Officials from Developing Countries, held from 11 to 24 September 2025 in Changzhou, Jiangsu Province.

The training, sponsored by the Ministry of Commerce of the People's Republic of China and organized by the Jiangsu Quality and Technical Supervision Department and the Administration of Entry-Exit Inspection and Quarantine, aimed to promote cooperation, mutual learning and capacity building among developing nations. Participants gained practical insights into China's export inspection systems, regulatory frameworks, and trade facilitation practices.

Participants' Reflections

Thassleng Mulongwe:

"The seminar was a rewarding experience that expanded our understanding of China's export inspection procedures. I was impressed by China's safety, cultural diversity, and hospitality. This initiative deepened our appreciation of how economic and cultural cooperation under the Belt and Road framework benefits developing nations like Namibia."

Desire Korner:

"The training broadened my professional and personal outlook. It reminded me that true growth lies in developing one's skills and mindset, not just seeking employment. The lessons learned will help strengthen NamRA's trade facilitation and compliance systems in line with international best practices."

Klaudia Mukete:

"This experience reinforced my belief in continuous learning and knowledge sharing within our organization. To combat revenue leakage and improve compliance, we must collaborate and invest in employee development. China's strong recognition of its revenue officials was truly inspiring."

Zelna Garoes:

"I gained a deeper appreciation of customs' broader role in protecting society and facilitating trade. China's integrated customs and inspection systems, driven by technology and coordination, demonstrate how efficiency and innovation can transform border management."

Luise Samende:

"The seminar highlighted the importance of stakeholder collaboration and consistent communication in export management. Strengthening coordination among traders, agents, and regulatory ministries will be key to enhancing NamRA's operational efficiency."



Editorial Impressions

SPOTTING EXCELLENCE IN NamRA ATTIRE

In this edition, our spotlight falls on none other than **Arnaud Arends**, NamRA's Senior Design and Branding Officer, a man whose creativity often speaks louder than his wardrobe. Known for his relaxed, casual style that perfectly complements his artistic flair, Arnaud surprised everyone when he stepped into the office looking every inch the corporate gentleman. Clad in



a sharp navy-blue suit, paired with a light blue shirt and an eye-catching orange striped tie, all in NamRA's proud colours, he effortlessly blended professionalism with personal charm.

His look was not just stylish; it was a statement that creativity and class can indeed share the same frame.

Faces at NamRA



Faces at NamRA





NamRA
Namibia Revenue Agency