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## PUBLIC NOTICE

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### NamRA ACTIVATES REWARD SYSTEM TO COMBAT REVENUE EVASION

The Namibia Revenue Agency (NamRA) hereby announces the implementation of a comprehensive Reward System Policy (Policy), aimed at incentivising NamRA staff members and individuals who collaborate in identifying and reporting cases of evasion of duties and taxes. The primary objective of this initiative is to curb revenue loss due to evasion practices such as undervaluation, misclassification, concealment and misrepresentation.

This Reward System is provided for in terms of section 102 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) (Customs and Excise Act) and will reward qualifying individuals up to one-third of the penalty paid or auction sale, for providing specific information leading to the interception of the consignment. The decision to grant rewards shall be based on a careful assessment of each case by a competent Committee, considering all relevant facts and circumstances and cannot be claimed by anyone as a matter of right.

**In determining the reward which may be granted, the Committee will consider the following:**

- 1. Specificity and Accuracy:** The specificity and accuracy of the information provided, the risk taken, the extent of assistance rendered and whether the information leads to identifying individuals involved in evasion.
- 2. Special Initiatives:** Special initiatives, efforts and skills that contribute to the recovery of State revenue.
- 3. Case Specific:** Rewards are case-specific and do not extend to other cases with a similar modus operandi against different parties.

Participants in the reward system, are urged to provide truthful, verifiable and indispensable information. Monetary compensation shall be disbursed after NamRA has pursued the matter and penalties and auction sales have been collected. For more information and access to the full Reward System Policy, please visit our website <https://www.namra.org.na/customs-excise/page/namra-section-102-rewards-policy>

This Policy only applies to the Customs and Excise Act and not to other Acts administered by NamRA. We believe the implementation of this Policy will not only serve as an effective tool in tackling revenue evasion but also foster a sense of shared responsibility among all stakeholders to ensure that every citizen plays a role in preserving the integrity of our revenue collection processes.

**ISSUED BY:**

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