



ROBIATI DISTRIBUTION CC SECURES AEO STATUS, UNLOCKS MULTIPLE BENEFITS

Robiati Distribution is now the second company in Namibia to be accredited as an Authorised Economic Operator (AEO). The company reports smoother processes, faster customs clearance and stronger ties with NamRA.

FULL STORY ON PAGE 9

NamRA TAPS INTO INTERNATIONAL EXPERTISE TO STRENGTHEN READINESS FOR OIL AND GAS SECTOR

As Namibia edges closer to oil production, NamRA is taking decisive steps to prepare for the complex demands of revenue administration in the extractive sector before the first drop is even extracted

FULL STORY ON PAGE 8



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IN THIS ISSUE

PAGE

1. Editorial Note	3
2. Commissioner's Note	4
3. NamRA Pledges Regional Office for Swakopmund	5
4. NamRA in numbers	6
5. NamRA Officials Draw from Uganda	7
6. NamRA Taps Into International Oil and Gas Expertise	8
7. Robiati Distribution cc Secures AEO Status, Unlocks Multiple Benefits	9
8. NamRA Advances OSBP Discussion at Katima Mulilo	11
9. Turning Tax into Transformation: ATAF's Role in Africa's Development	12
10. Guidance on Importing Seafood Products from Mozambique	13
11. NamRA Firms Up Ties with Global Customs Agencies	14
12. Editorial Impressions	16
13. Faces at NamRA	17

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EDITORIAL NOTE

Yarukeekuro Ndorokaze

Chief Editor

The end of June marks the midway point of any year, maybe a great juncture to reflect on the process for the first half of the 12 months. For us at NamRA, this point serves as the first significant reporting window, capturing the work done during the first quarter of the financial year.

In this edition therefore, as has become custom now, we will highlight the revenue collection between April and June 2025, which can be described as a steady performance towards meeting the annual revenue target of N\$88.9 billion. In the coming editions for this year, we should highlight activities linked to ensuring increased revenue collection, premised on the belief that enhanced and sustained domestic resource mobilisation will ensure the continued implementation of the national developmental agenda.

The last three months saw active engagement at continental and global

level, aligning with NamRA's aspiration of becoming a world class revenue agency. This is crucial for ensuring that processes are benchmarked and adapted to international standards.

There is focus on the Authorised Economic Operator (AEO) Programme and its benefits of enhanced compliance and dedicated service for qualifying operators. The initiative targets enhanced supply chain security and facilitate legitimate trade by establishing a system of trusted businesses.

There is still space for our regulars, such as the selected Public Notices and Editorial Impressions, together with a selection of pictures depicting key events during the past quarter. We look forward to further interaction and suggest on future focus areas.

Happy Reading

COMMISSIONER'S NOTE



As we mark the conclusion of the first quarter of the 2025/6 financial year, I wish to reflect on key engagements that continue to shape our strategic direction.

From 3-5 June 2025, I had the privilege to co-chair the Joint Steering Committee meeting on the Katima Mulilo One Stop Border Post (OSBP), held in Livingstone, Zambia. This engagement, attended by senior officials from Namibia and Zambia, culminated in the adoption of an Implementation Plan and Governance Structure to fast-track the OSBP's operationalisation within the next 18 months. I wish to express my appreciation to the Namibian delegation for their professionalism and to our Zambian counterparts for their gracious hospitality. As we progress, let us draw valuable lessons from the successful implementation of the soon to be launched Trans-Kalahari/Mamuno OSBP and remain steadfast in our commitment to regional integration.

I am pleased to report that NamRA recorded a gross revenue collection of N\$22.5 billion and after processing refunds amounting to N\$2.6 billion, the net revenue stood at NAD19.9 billion. This performance reflects a solid start to the fiscal year, particularly in light of the recent tax rate reductions and demonstrates the continued resilience and commitment of both our taxpayers and the NamRA team.

Equally encouraging has been our internal drive to promote employee wellbeing. As part of our leadership model which places people at the center, we recently launched the NamRA Friday Sports Sessions, dedicated to physical and recreational activities. This weekly initiative aligns with our strategic goal of investing in result-driven people, recognising that wellness contributes to productivity and team cohesion.

I am grateful to all staff members who have actively participated in this programme. Your energy and commitment reflect a positive culture of balance between duty and wellbeing. It is, however, essential to reaffirm that while this time is allocated for sports and social activities, it does not signal a suspension of operational responsibilities. Colleagues with active assignments, especially those at our border posts and service points, are expected to remain on duty, on a rotational basis; to ensure uninterrupted service to our clients.

Let us remain united in purpose, healthy in body, sound in mind and diligent in service.

Happy reading

Sam SHIVUTE
Commissioner

NamRA *Pledges* Full-Fledged Office for Swakopmund

The Namibia Revenue Agency (NamRA) has reaffirmed its commitment to expanding its footprint in the Erongo Region by upgrading its Swakopmund Satellite Office to a Regional Office.

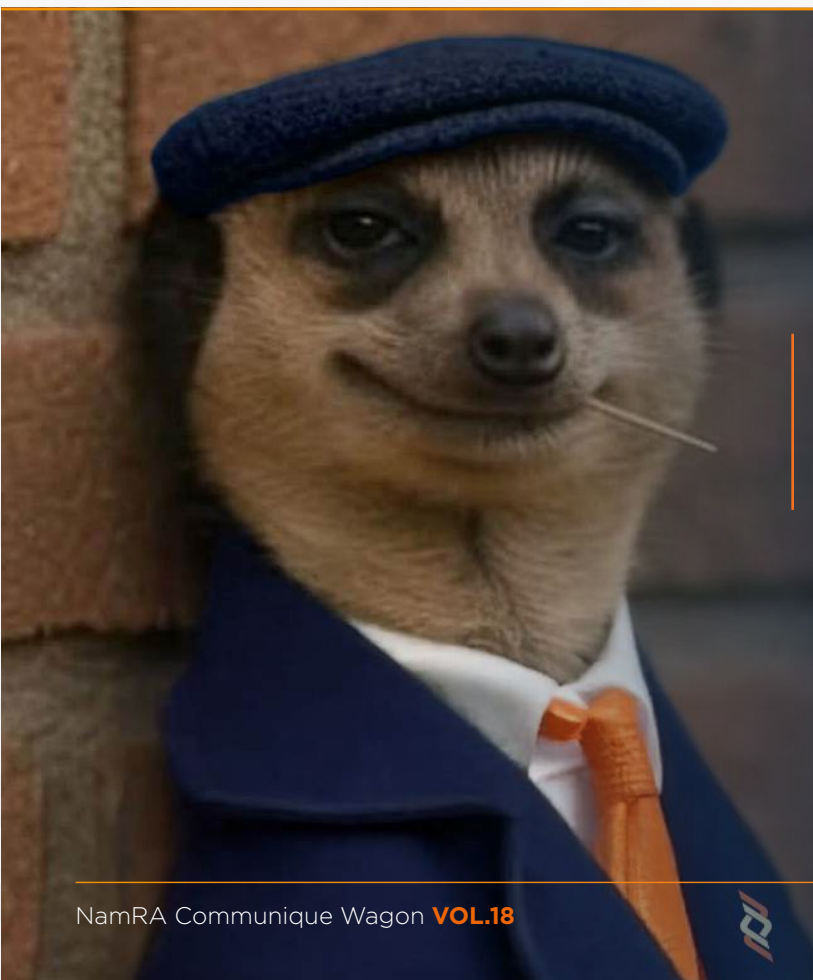
This follows a commitment made by the NamRA Commissioner in May during an engagement in Swakopmund, where he assured regional leaders, including the Governor of Erongo, that the transformation would take place within the current financial year.

To follow through on this pledge, NamRA Management undertook an in-depth assessment of the office setup, to identify the requirements necessary for the transition. The visit was aimed at evaluating the operational capacity, infrastructure needs and staffing requirements to support the planned upgrade.



This strategic move is expected to significantly enhance service delivery for taxpayers and businesses in the Erongo Region. By converting the satellite office into a regional office, NamRA aims to provide a broader range of services, reduce turnaround times and improve accessibility to tax services in the region.

The planned upgrade underscores NamRA's ongoing efforts to decentralise and strengthen its presence across Namibia, reinforcing its commitment to taking services closer to the people.



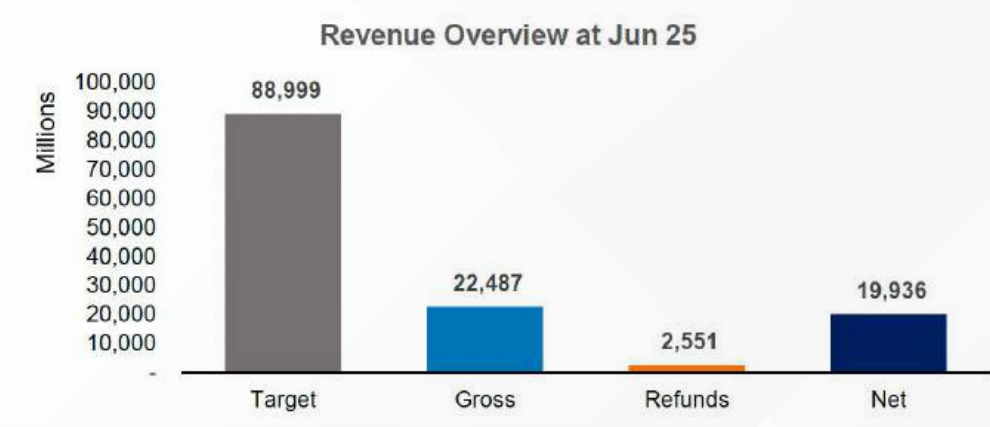
NamRA watching you missed the deadline for tax return submission. But worry not, you can still file using ITAS. **Don't wait, we're watching!**

NamRA

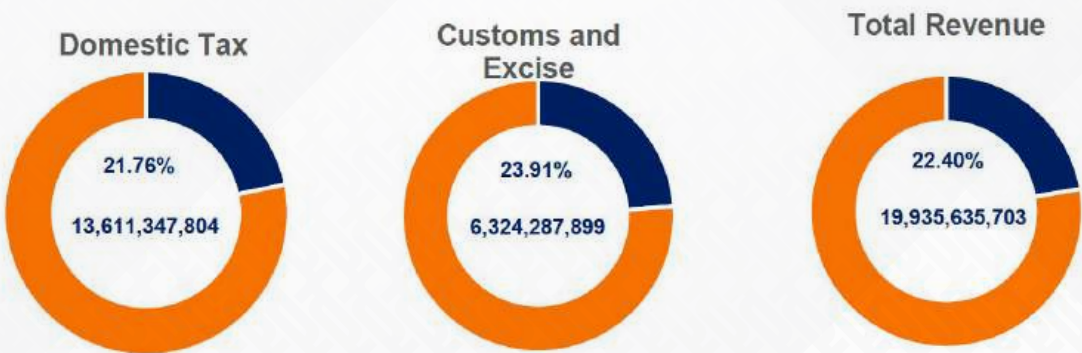
IN NUMBERS

For the period under review, NamRA collected a net amount of **N\$19.9 billion** which equates to 22.40% of the total revenue target of **N\$88,999,000,000** for FY2025/6.

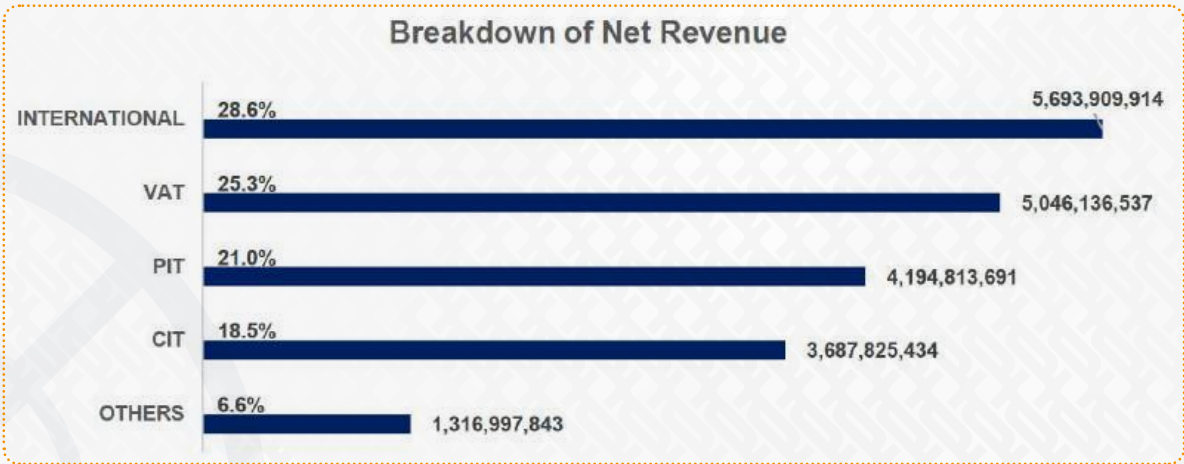
The figure below depicts revenue collected by 30 June 2025.



As shown in the table, NamRA collected **N\$22.5 billion** in gross revenue during the review period. After processing refunds totalling **N\$2.6 billion**, net revenue stood at **N\$19.9 billion** - representing **22.40%** of the FY2025/6 annual revenue target.



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





NamRA Officials Gain *Scientific* Insights for Tax Administration in Uganda

Two NamRA officials attended the training in Uganda, as part of NamRA's broader effort to enhance tax administration through innovative approaches. Specialist Database Administrator Jimmy Namutenya and Research and Data Analyst Chilabila Asa represented Namibia at a continental workshop on the "Application of Science in Tax Administration" held in Kampala, following their successful completion of the Tax Administration Diagnostic Assessment Tool (TADAT) programme.

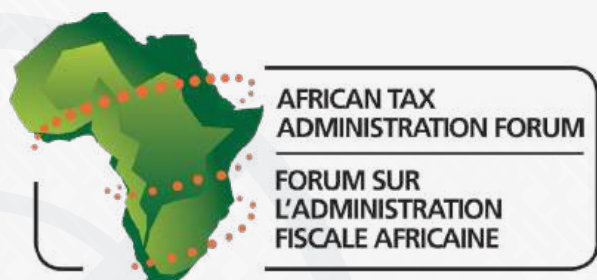
Organised by the African Tax Administration Forum (ATAF) in collaboration with the Uganda Revenue Authority (URA), the training brought together tax officials from 16 African countries. It focused on applying scientific and technological tools to improve tax compliance, strengthen audit practices and tackle revenue leakages.

Key topics covered included the use of Geographic Information Systems (GIS) for property assessments, digital forensics for fraud detection and forensic document examination to verify taxpayer submissions. Other areas included

laboratory analysis to detect misclassification of goods, the Input-Output Concept (IOC) for auditing production sectors and combating Illicit Financial Flows (IFFs) through data-driven methods.

Namutenya and Asa noted that these tools, when applied, can significantly bolster NamRA's ability to identify non-compliance, enhance operational efficiency and promote transparency. The training also reinforced the importance of regional cooperation in tackling common tax challenges, fostering dialogue among African tax authorities.

This initiative aligns with NamRA's strategic goals to maximise revenue collection, minimise revenue leakages, improve voluntary compliance and invest in human capital. By integrating scientific techniques and supporting staff development, NamRA is better positioned to modernise tax administration and meet its mandate of sustainable domestic revenue mobilisation.





Stephen Mendes

Resident Customs Administration Adviser
Southern African Regional Technical Assistance Center
(AFRITAC South) Mauritius

NamRA Taps Into

International

Expertise to Strengthen Readiness for Oil and Gas Sector

As Namibia positions itself to potentially harness the transformative power of oil and gas, the Namibia Revenue Agency (NamRA) is proactively laying the groundwork for effective revenue administration in this emerging sector. During a recent visit to Namibia, Mr Stephen Mendes, a customs administration expert from Africa Regional Technical Center (AFRITAC) South, engaged with NamRA officials to provide technical insights and explore areas of support.

AFRITAC South, a technical assistance arm of the International Monetary Fund (IMF), supports 13 countries across southern Africa and the Indian Ocean. Mr Mendes' visit sought to deepen understanding of NamRA's ambitions and challenges, particularly in relation to extractive industries.

Reflecting on lessons from Guyana's experience, Mr Mendes emphasised the importance of early preparation. "Oil and gas can bring enormous revenue to a country, but it also requires a completely different way of working. The key is to prepare now to manage what's coming," he said.

A recurring theme in his engagements was the complexity of the oil and gas industry and the need for sector-specific knowledge among customs and tax officials. "The oil industry and customs speak different languages. Understanding their systems, equipment, and expectations is critical," he noted, urging proactive collaboration between NamRA and stakeholders in the industry.

He further highlighted the need for strong partnerships, clear communication and capacity building, particularly for clearing agents, who play a vital role in trade declarations.

Mendes expressed optimism about Namibia's progress: "It's been heartwarming to see how far Namibia has come in revenue administration. I'm very optimistic about the future."

NamRA continues to engage global expertise as it readies itself for a potentially transformative chapter in Namibia's economic development.



Robiati Distribution cc

Secures

AEO Status, Unlocks Multiple Benefits

Robiati Distribution CC has officially become the second company in Namibia to attain accreditation under the Authorised Economic Operator (AEO) programme administered by the Namibia Revenue Agency (NamRA). The company follows in the footsteps of Namib Mills, which has held AEO status since 2022.

The AEO programme is a globally recognised initiative that offers a range of benefits to businesses that demonstrate high levels of customs compliance, sound record-keeping and financial solvency. These benefits include faster clearance of goods, fewer inspections and dedicated client service, ultimately improving supply chain efficiency.

Led by Managing Directors Nabil Robiati and Ramin Hossaini, Robiati Distribution has already begun to realise operational efficiencies since joining the programme. The company reports enhanced turnaround times for imports and improved collaboration with NamRA, resulting in fewer delays in cross-border processes.

The road to accreditation was marked by rigorous assessment, including audits, site visits and continuous feedback. While the process took close to a year, Robiati Distribution used it as an opportunity to enhance its internal controls and align its systems with international standards.

The company views the AEO status not just as a compliance milestone, but also as a strategic investment that enhances business credibility and supports long-term growth.

Beyond operational gains, the AEO recognition has strengthened the company's governance culture and instilled a deeper sense of accountability across its teams. The directors believe that the AEO framework provides a practical model for building resilient, transparent and competitive businesses.

Currently, three more companies are undergoing assessment for AEO accreditation by the NamRA Commissioner Sam SHIVUTE. NamRA remains committed to expanding the programme and encourages more businesses to come on board. The Agency believes that broad participation in the AEO programme is essential for promoting legal, secure and efficient trade practices in Namibia.

NamRA congratulates Robiati Distribution on this significant achievement and looks forward to welcoming more entities into the AEO family.





AUTHORISED ECONOMIC OPERATOR (AEO)

Is a company involved in the international movement of goods and approved by NamRA as complying with World Customs Organisation or equivalent compliance and supply chain security standards and awarded certain trade facilitation benefits.

The future of doing business in Namibia is AEO!

Here are the benefits:

- ✓ Expedited clearance and pre-clearance of goods
- ✓ Flexible and non-intrusive inspection of goods
- ✓ Expedited VAT refunds
- ✓ Dedicated Client Relationship Manager and many more

Become an Authorised Economic Operator today and give your business a preferential advantage.

Visit www.namra.org.na or send us an email at: AEO@namra.org.na





NamRA *Advances* OSBP Discussion at Katima Mulilo

The Commissioner of the Namibia Revenue Agency (NamRA), Sam SHIVUTE, led a high-level Namibian delegation to Livingstone, Zambia, from 3 - 5 June 2025, for the Joint Technical and Steering Committee Meetings on the establishment of a One Stop Border Post (OSBP) at Katima Mulilo. Co-chaired by Commissioner SHIVUTE and Zambia's Permanent Secretary of Trade, Mrs Lillian S. Bwalya, the meetings culminated in the adoption of a draft Implementation Plan and Governance Structure to guide the project. Both parties reaffirmed their commitment to concluding the OSBP within 18 months, drawing inspiration from Zambia's Kazungula Bridge model. The next session is scheduled for September 2025 in Namibia.



TURNING TAX **INTO** TRANSFORMATION

How the African Tax Administration Forum is powering Africa's development from within

The African Tax Administration Forum (ATAF) is helping African countries build stronger and fairer tax systems. Since 2009, it has supported member states to raise over USD5.1 billion in tax assessments and collect more than USD2.1 billion in revenue. This shows Africa can raise resources from within, not just rely on aid or loans.

ATAF trains tax officials, supports policy development and promotes research tailored to Africa's realities. In Benin, for example, its training improved how auditors handle complex tax issues. It also helps fight tax evasion and illicit financial flows, using tools like the IFFs Policy Tracker and supporting international standards like the Automatic Exchange of Information.

On the tech side, ATAF is introducing AI and modern tools to make tax systems more efficient and transparent. Its work is helping African countries take charge of their finances and development goals from the inside out.

Read the full article here: www.namra.org.na







Guidance on Importing *Seafood* Products from Mozambique

In response to a recent inquiry from one of our stakeholders regarding the importation of seafood products from Mozambique, NamRA wishes to provide the following guidance for general awareness.

To legally import seafood into Namibia from Mozambique, the following requirements must be fulfilled:

 **Phytosanitary Certificate:** This must be obtained from the Mozambican authorities to certify the health and safety standards of the seafood products being exported.

 **SADC e-Certificate of Origin:** This document, also issued in Mozambique, should accompany the consignment and confirms the goods originate from a Southern African Development Community (SADC) member state, making them eligible for preferential treatment.

 **Import Permit:** Issued by the Ministry of International Relations and Trade in Namibia, this permit authorises the import of such goods into the country.

 **Additional Approvals:** We strongly advise importers to consult the Ministry of Ministry of Agriculture, Fisheries, Water and Land Reform to verify if any additional permits or documentation are required specific to seafood products.

 **Port Health Inspection:** Upon arrival, officials from the Ministry of Agriculture, Water and Land Reform stationed at the port of entry (such as Hosea Kutako International Airport) will inspect the consignment to ensure it meets health standards and is safe for human consumption.

Regarding customs duties, since Mozambique is a member of SADC, the goods may qualify for duty-free entry or reduced tariffs, depending on the classification of the product in the SADC Tariff Book. While final charges will depend on the product code and applicable rates, initial indications suggest that duties, if any, would be minimal.

NamRA encourages all prospective importers to ensure full compliance with the relevant authorities and requirements to facilitate smooth and lawful trade.



NamRA Firms Up *Ties* with Global Customs Agencies

In its quest to become a world class revenue agency, the Namibia Revenue Agency (NamRA) is deliberate about forging partnerships with leading revenue authorities around the world.

On the margins of the recently concluded World Customs Organization (WCO) Council Meeting in Belgium, NamRA Commissioner Sam SHIVUTE held talks with several counterparts on consolidating collaborations.

In a follow up meeting with the Vice Minister of the General Administration of China Customs Wang Lingjun who was in Namibia in May, SHIVUTE appreciated the opportunity that has since been extended to NamRA staff to pursue short courses in China, related to taxation and customs.

On his part, the Vice Minister reiterated his call for NamRA to explore the benefits presented by China's smart customs initiative, for adaptation to the Namibian situation.

SHIVUTE also met United States Customs and Border Protection Assistant Commissioner James Collins who expressed readiness to support customs administrations battling fragile borders challenges.

The NamRA Commissioner indicated the need for collaboration in e-commerce regulation as a growing phenomenon globally, with other tailored joint training programmes.

The Canadian Border Services Agency's Vice President for Commercial and Trade Branch Jennifer Lutfallah welcomed further discussions on specific activities between the two agencies.

While SHIVUTE was optimistic that NamRA could benefit from the experience of the Canadian Border Agency given the vastness of that country and the effectiveness of their systems and processes.

The annual WCO Council Meeting presents an opportunity for member states to discuss global developments linked to customs mandates and conversations on enhanced bilateral cooperation.



WE *Congratulations*
Congratulate
MARY BAINE

ON HER APPOINTMENT AS
**EXECUTIVE SECRETARY OF THE AFRICAN TAX
ADMINISTRATION FORUM (ATAF)**

*NamRA looks forward to continued collaboration under your stewardship as we
advance Africa's tax agenda together.*



AFRICAN TAX
ADMINISTRATION FORUM

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L'ADMINISTRATION
FISCALE AFRICAINE



Editorial Impressions

SPOTTING EXCELLENCE IN NamRA ATTIRE

It is not often that we feature our officers in full uniform, but this image of **Cyrel Siseho**, a Customs and Excise Officer stationed at Ariamsvlei Border Post, captured by a colleague, truly stood out, and rightly so.

Cyrel wears his uniform not merely as a requirement, but as a personal statement of pride and service. In his own words: "I present myself in full uniform with pride because it symbolises my unwavering commitment to excellence and service. Each detail reflects



not only my dedication to my role but also my respect for the values and traditions that guide our mission."

This image and message serve as a quiet but powerful reminder that professionalism begins with self-respect, and that the uniform we wear represents the collective values of NamRA. We salute Officer Cyrel for embodying those values with dignity, and we hope his example inspires many others across the agency.

Faces at NamRA



