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## EDITORIAL TEAM

### Chief Editor

Steven Yaruokekuro Ndorokaze

### Editor

Tonateni Shidhudhu

### Contributors

Absalom Absalom  
Tuyakula lipinge  
Gloria Hatulife


### Design & Layout

Gerhard Illeka

Namibia Revenue Agency-NamRA


 @NamRA\_org\_na

 Namibia Revenue Agency

 namra\_org\_na

 Namibia Revenue Agency

 www.namra.org.na



## OBERHOLZER CAUTIONS NamRA ON LEGACY ISSUES

*Nico Oberholzer, owner of Innovaite Namibia, specialising in logistics and customs clearance says 21 months down the line, NamRA still faces legacy issues which could derail its aspiration of becoming a world-class revenue agency. A data analyst turned Clearing Agent also called on NamRA to fully embrace the use of technology for efficiency especially at the borders.*

*Full Story on Page 11*

## NESLA UATANAUA ARGUABLY NamRA'S JACK OF ALL TRADES

Born in Windhoek, grew up at Okahandja and originally from the mountainous village of Ovitoto some 40km east of Okahandja in the Otjozondjupa Region, Nesla Uatanaua has become one of the trailblazers in revenue collection. A Taxation Officer by profession, she has served in various roles since the inception of NamRA. In this edition we look at her journey in the field of revenue collection as she has taken on yet another exciting role.

*Full Story on Page 10*



## PUBLIC INVITATION



The Namibian Revenue Agency (NamRA) hereby invite members of the public to participate in the first ever public competition called **NamRA TALKS**. This is a great opportunity for all those who want to have their views on customs and tax related matters heard.

Kindly submit a write up of not more than **1000** words articulating your well researched submission on any of the topics below:

1. The most effective ways of taxing the digital economy
2. Tax implications of the recent amendment to increase allowable deductions for study policies and pension contributions
3. How can NamRA propel taxpayers to become tax compliant?
4. The impact/s of Counterfeit goods on the national economy
5. Does the prohibition of certain second-hand vehicles positively impact the Namibian economy?
6. Mandatory duties levied on second-hand clothing, are they beneficial for Namibia?

The 10 selected submissions will be presented in person before a panel of judges and in full view of the public. Presentations are set for **2 March 2023** at a venue to be confirmed. Exciting prizes are on offer for the winning submissions:

**1<sup>ST</sup> Prize N\$10,000    2<sup>ND</sup> Prize N\$5,000    3<sup>RD</sup> Prize N\$2,500**

Participation is open to the public from 16 years of age  
The write up can be sent to [info@namra.org.na](mailto:info@namra.org.na) by 6 February 2023.  
For any queries, you may contact Magano Naimbale at 0813008997



## EDITORIAL NOTE

**Steven Yaruokeekuro  
Ndorokaze**  
*Chief Editor*

Like we have not been preparing for a year end, we are back and seemingly in full swing already. The expression “Compliments for the New Year” is fast approaching its “sell by date” even though it has only been just about a few weeks in 2023. At the end of last year, the NamRA Commissioner Sam SHIVUTE referred to 2022 as having been a roller-coaster, possibly owing to the many and unpredictable events of the past 12 months.

This edition of the NamRA Communique Wagon is testimony to the many activities of last year, even as it was ending. In our deliberate approach, to engage all our stakeholders with the intention to absorb their input and where necessary devise appropriate interventions, we are featuring an interview with an established clearing agent. While we might have a view about the quality of the services that we offer, the importance of the feedback from the recipients of our services can never be overstated.

In the customs and excise space, it seems to have been the implementation of one modernisation programme after another. It has been a month following the launch of the Southern African Development Community (SADC) Electronic Certificate of Origin (e-CoO) by the Namibia Revenue Agency (NamRA) and we are highlighting a few expected benefits of this intervention, as efficiency, consistency and simplicity are said to be the accompanying buzzwords.

This time, the Tax Café focuses on entertainment being deductible for tax purposes. There is a realisation that NamRA will only attain its world-class aspiration by driving a high performance and professional culture through its staff. To this end, we introduce you to one of our shining stars in Nesla Uatanaua, who has now served in several roles with evident distinction.

We share a collection of a few moments from the NamRA Year End celebration, which was hosted by our staff across the country, surely done in the NamRA style. Again, we look forward to even greater feedback and more suggestions for inclusion in the next editions.

*I wish you pleasant reading!*



**Sam SHIVUTE**

*Commissioner of the  
Namibia Revenue Agency*

## COMMISSIONER'S NOTE

Dear NamRA Family and all our esteemed stakeholders.

On behalf of Management and the Board, I welcome you all to 2023.

New seasons dawn on us every time and with them come the blessings of new opportunities, endless possibilities and commitment to pursue our goals.

Namibia Revenue Agency is mandated to effectively collect revenue on behalf of the State, provide Customs and Excise services that facilitate legitimate trade and the protection of society through the combating of illicit substances and drugs.

Our mandate is very crucial for the proper functioning of the Namibian economy and capacitating the State to fund the developmental agenda. This mandate is a sacred assignment and we will continue carrying it with the deepest sense of humility and the seriousness it deserves.

Let us therefore welcome the new year, 2023 with a sense of hope and optimism – that the work we do, will positively impact the livelihoods of all Namibians.

As we return to office from the festive season, it is my greatest wish that we have all rested well and are coming back with refined goals for the year 2023 and beyond.

Special appreciation and gratitude go to our colleagues who served our taxpayers, traders and stakeholders whilst many were on holiday. Massive thanks and commendation are due to the members of B shift at Hosea Kutako International Airport who, on 1st January 2023 successfully intercepted two suitcases which led to the confiscation of 10 kg cocaine worth N\$ 5 millions and the arrest of the suspect who tried to smuggle these drugs into Namibia. This successful operation is a practical demonstration of what we mean by protecting society.

As His Excellency, President Dr. Hage G. Geingob has themed 2023 to be a year of revival

– NamRA welcomes this inspiring theme and we commit to fulfill our mandate by consolidating the enforcement of tax and customs laws and continuously improving service delivery to our clients. English Evangelist Leonard Ravenhill once said, “Any true revival can be proven by the fact that it changed the moral climate of an area or nation.” It is possible. Tax compliance culture in Namibia has to change for the best interest of our people and the State.

We are grateful to our stakeholders and the Board of Directors who play a significant role in our growth as an infant Agency. We are committed to build a world class revenue Agency, serving with passion to positively impact the livelihood of every Namibian.

*Let us continue serving Namibia with passion.*

**Sam SHIVUTE**  
Commissioner



# NamRA COMMEMORATES WORLD AIDS DAY



On 1 December 2022, NamRA joined the world in commemorating World AIDS Day under the global theme **“Equalize”**. The theme called on global leaders and citizens to boldly recognize and address the inequalities which are holding back progress in ending AIDS and further equalize access to essential HIV related services particularly for children and key populations and their partners.

Nationally, the day was commemorated under the sub-theme **“Strengthening community engagement in the HIV responses in Namibia.”** It is for this reason that NamRA staff donned their red ribbons and gathered at its Head Office to join in the fight against HIV by showing support for people living with HIV and remember those who have died from AIDS related illness.

Speaking at the event, Urika Losper NamRA Manager: Human Resources acknowledged that due to the devastating impact of COVID-19 in the last two years, HIV/AIDS has received less attention, even though it continued to be a threat to our workforce and country at large. She said central to NamRA, is its employee’s wellness and wellbeing, stressing that “it is for this reason that we as NamRA hosted this event for our employees to commemorate this day and use the opportunity to rekindle the message of prevention, treatment and care of HIV and AIDS”

Guest speaker Efraim Shilongo, Senior Program Officer in the Ministry of Health and Social Services applauded NamRA’s efforts as an organisation in raising awareness on HIV/AIDS and offered strategies on how the organisation can expand mobilisation for HIV services. This included the establishment of a wellness program and collaboration in area of HIV communication campaigns amongst others. He added that “NamRA heeded to the call to action to all organizations to put people first in the fight against HIV/AIDS at all stages of their work. Therefore, we are looking forward for future collaboration in the fight against HIV with NamRA.”



# NamRA LAUNCHES SADC ELECTRONIC CERTIFICATE OF ORIGIN

In compliance with regional and international requirements, the Namibia Revenue Agency (NamRA) last month launched and implemented the Southern African Development Community (SADC) Electronic Certificate of Origin (e-CoO) effective 6 December 2022. Namibia through its customs administration (NamRA) became the fourth country in the SADC Region to migrate from manual processing of the certificate of origin to the electronic version, following Eswatini, Malawi and Zambia.

The SADC e-CoO is the processing and issuance of the certificate of origin electronically in exporting country or country of origin. It streamlines and simplifies processes, procedures and formalities for issuance of the certificate of origin when exporting within the Free Trade Area and other trade arrangements.

In addition to simplifying procedures and processes, the electronic certification of origin is also envisaged to address several problems associated with manual certificates of origin, which are currently in use in the region. The problems include incorrect document format, delays in circulating details of authorized signatories, storage of documents and fraud.

Head of Customs and Excise Willbroad Poniso speaking on behalf of the NamRA Commissioner Sam SHIVUTE said the Agency is operating in an era where digital acceleration is key and is therefore prudent that NamRA re-engineer its business process in line with SADC's objective of regional integration and contribute towards the improvement of the climate for domestic, cross border and foreign investment; while enhancing economic development, diversification and industrialisation of the region.

The SADC Electronic Certificate of Origin comes with a few benefits for the exporters or manufacturers.

- Online registration of exporters or manufacturers
- Online submission of all required documents
- Online approval, query or rejection notification to exporters or manufacturers time and cost effective
- Accessible from anywhere

Equally, the benefits to NamRA includes:

- Secure trading environment
- Increased transparency
- Time and cost effective
- Reduction in origin fraud, since the system is equipped with security features such as online e-CoO authenticity verification, optical watermarking technology to distinguish between original and copies of certificates of origin issued.

This is the second time that NamRA is implementing a customs modernization programme. Last year, the agency implemented the Advance Ruling Programme, while the launch of the Unique Consignment Reference Number is set for sometime this year.



## WE ARE LIVE ON NamRA KACHENU

For the past three months NamRA has been running an audio-visual programme titled “NamRA Kachenu” to inform and educate its stakeholders on the various developments related to customs and tax. NamRA Kachenu which means NamRA today in siLozi premiered on 27 October 2022. The initiative has received positive comments from all and sundry mainly taxpayers and traders who have not only find it informative but also a step in the right direction in terms of information sharing.

NamRA Kachenu aims to reach out to all the stakeholders, whether local or foreign, highlighting available services and programmes global trends in taxation, customs and excise, exposing opportunities for innovation and enhanced service delivery.

Speaking during the airing of the first episode NamRA Commissioner Sam SHIVUTE reiterated the Agency’s responsibility to educate and inform taxpayers on tax, customs and excise related matters. “With this platform we are emphasising the importance of trade facilitation and finally to highlight the tax obligations and drive compliance” he said.

The NamRA Kachenu approach is based on the notion that with greater and relevant education, voluntary compliance will be enhanced, leading to improved revenue collection.

NamRA Kachenu airs every second Thursday at 11:00 on the NamRA Facebook page and YouTube channel. All taxpayers, traders and other stakeholders are cordially invited to make a date with NamRA Kachenu.

# ATTENTION TAXPAYERS

## CERTIFICATE OF GOOD STANDING – TRANSITIONAL ARRANGEMENTS

Interim arrangements for acquiring a Tax Certificate of Good Standing until **1 June 2024**.

- Payment of **10%** of outstanding capital amount.
- To get additional certificate, proof of honouring the payment arrangement is required.
- Taxpayers who fail to honour the payment arrangement will pay **20%** of the capital amount to be issued a Good Standing Certificate.
- The transitional arrangements shall be implemented with immediate effect.

NamRA will strictly apply the above measures without favour or prejudice.



Visit our website [www.namra.org.na](http://www.namra.org.na) for a detailed public notice on this matter.

[www.namra.org.na](http://www.namra.org.na)



*Serving with passion*



# COMMISSIONER SHIVUTE PARTICIPATES IN THE DIALOGUE ON TAX AND SUSTAINABLE GOALS



At the invitation of the United Nations Development Programme (UNDP), NamRA Commissioner Sam SHIVUTE participated in a three-day dialogue on Tax and Sustainable Development (SDGs), held in New York, United States of America from 30 November to 2 December 2022. SHIVUTE joined selected 50 high-level policymakers, diplomats and tax administrators including world-renowned professors and practitioners on different topics around tax and SDGs.

The dialogue was to support developing countries increase domestic resource mobilization through tax collection and achieve SDGs.

While taxation and fiscal policies are critical to achieving the Sustainable Development Goals (SDGs), there seem to be a lack of shared understanding of these linkages among high-level policymakers, tax administrators and diplomats. To tackle this

challenge, UNDP along with the Initiative for Policy Dialogue (IPD) within the Columbia University and the Government of Norway organized the dialogue on tax and SDGs for high-level policymakers, diplomats, and tax administrators to develop a shared understanding of different tax and SDGs issues.

While in the US, Commissioner SHIVUTE used the opportunity to pay a courtesy call to the US Treasury to discuss areas of possible cooperation and capacity-building needs of NamRA.

SHIVUTE said for NamRA to achieve a world class Revenue Agency, there was a need to adopt best international practices in domestic resources mobilisation, customs management and border protection. The visit by the Commissioner was part of strengthening relations between NamRA and US treasury following the latter's visit to Namibia in November 2022.



Dear Readers,

The Namibia Revenue Agency (NamRA) remains committed to continuous tax education to overcome knowledge gaps. It is against this backdrop that we introduced this platform to share with you information from our inhouse experts, which we trust will ensure that you remain well informed, while advising on how to be compliant. We further hope to equip taxpayers with the necessary understanding about the tax legislation and thereby strengthening tax compliance.

Loide Hamutumwa, Manager Legal Services and Memory Mbai, Manager Audit and Compliance have extensive knowledge in taxation and contributed this article.

Happy reading.



**Loide Hamutumwa**  
Manager: Legal Services

## ***When is a taxpayer deemed to have incurred an input tax deduction for “entertainment” in the ordinary course of business?***



**Memory Mbai**  
Manager: Audit and  
Compliance

*When a registered person lacks the proper understanding of the law pertaining to the claiming of input taxes, such inputs may be disallowed, should the said inputs not meet the required criteria as prescribed by the law. This article aims to educate taxpayers on the application of section 19 of the Value Added Tax Act No 10 of 2000 “the VAT Act”, as amended with a specific focus on “entertainment” as defined.*

*“entertainment” as defined in the VAT Act means “the provision of food, beverages, tobacco, accommodation, amusement, recreation or hospitality of any kind by a registered person, whether directly or indirectly, to any person in connection with a taxable activity carried on by the registered person.”*

*Section 19(2) (b),” no amount may be deducted by a registered person for input tax paid in respect of... goods or services acquired for the purposes of entertainment or providing entertainment, unless... the registered person is in the business of a tour operator or of providing entertainment and the taxable supply or import relates to the provision of taxable supplies of entertainment in the ordinary course of such business or the registered person is in the business of providing taxable supplies of transportation services and the entertainment is provided to passengers as part of such transportation services ...”*

For the VAT input expense to qualify as an allowable deduction under section 19, the following should be considered:

**Firstly**, the registered person should satisfy that the core of its business activities involves the provision of entertainment and the taxable supply must likewise fall within the definition of entertainment. This requirement should be satisfied without any doubt in relation to the main business activity for which the entity was set up and registered.

**Secondly**, only when the first requirement is met, the taxpayer must have paid or be liable to pay the input VAT whereby the expenses are directly attributable to the taxable activity of supplying “entertainment”.

The definition of “entertainment” is pivotal. This means that if the registered person is not engaging in the business of supplying entertainment in view of the VAT Act, nor is the VAT input expense incurred for the supply of such entertainment, such person is not entitled to a deduction in terms of section 19(2) (b) inputs of entertainment expenses.

The rationale of the law in section 19 and as further confirmed by the Supreme Court, is to prevent registered taxpayers not engaged in the business of entertainment, from claiming expenses when they do entertain.

It is therefore crucial for a taxpayer to ascertain its business activities in relation to the definition of “entertainment” as extracted above and to further consider whether the VAT input expenses are incurred for the supply of entertainment in the ordinary course of business.

Should any uncertainties exist, taxpayers are encouraged to approach the NamRA Legal Services for an individual ruling based on specific facts and the law.



# MEET NamRA'S JACK OF ALL TRADES

**NESLA UATANAUA**



*Born in Windhoek, grew up at Okahandja and originally from the mountainous village of Ovitoto some 40km east of Okahandja in the Otjozondjupa Region, Nesla Uatanaua has become one of the trailblazers in revenue collection. A Taxation Officer by profession, she has served in various roles since the inception of NamRA. In this edition we look at her journey in the field of revenue collection as she has taken on yet another exciting role.*

## 1. Growing up what career did you want to pursue?

Well, I wanted to become a teacher, because my mother was a teacher, however getting older in High School I developed a love for accounting and wanted to pursue a career in that field. However, at University I could not get in an accounting field due to space limitation and got a detour in another field but majored in accounting and economics.

## 2. How did you end up at the Ministry of Finance and in the Taxation Field?

As I was writing my final year examination at the then Polytechnic of Namibia, I got a job offer at the Ministry of Finance because of an interview I attended earlier that month. I started at the Inland Revenue Department as a Taxation Officer in the VAT Section in 2008; over the years I was promoted to Chief Taxation Officer at the Large Taxpayer's Unit.

## 3. What have you learned in your taxation profession that has helped you to be where you are today?

Having been in the taxation (Audit) field for over 12 years, I have learned to connect with stakeholders through communication and being a good listener. I have also learned to be efficient and handle tasks with due diligence and with Strategic Communications you must be a good communicator, good listener and be efficient in everything you do.=

## 4. How were you selected to be a Change Champion?

Well, I responded to a call made by the Commissioner for volunteers to join the Change Management Committee.

I was encouraged by a good friend to volunteer with her and be a part of it. So, I volunteered and the rest as they say is history.

## 5. You were seconded to the NamRA Communications Department, now Strategic Communications and Support Engagements; at the inception of NamRA, how would you describe this shift in your career?

Being seconded to SCSE was the scariest and most exciting think that ever happened during my entire career.

With no prior experience or training in communications or media, I was scared because I had no idea what to do and how to do what I needed to do,

However, through the guidance of Ms. Melanie Tjijenda and support from Tuyakula lipinge, I could confidently tackle whatever challenge without fear and full determination, because I really wanted to learn and be part of something great.

## 6. What were your favorite moments in that Department?

Working with the best team ever, being given the opportunity to be innovative, being flexible, the exposure to so many opportunities and learning every day.

Through the exceptionally great leadership at the Strategic Communications and Support Engagement, I was exposed to many new opportunities and that is where I learned that you could do anything if you put your mind to it.

I also learned to never be afraid of doing something different or out of your comfort zone, because you might just find your passion.

I have to say that being at SCSE did not feel like a job, it was passion, it was home.

## 7. Are you excited about your new role and what exactly does it entail?

Even though I am sad to leave SCSE, I am super excited to again be part of the team to setup/start the Treaties and Exchange of Information Unit, under the Large Taxpayer's Unit as it is a totally new Unit.

Treaties and Exchange of Information (EOI) is the cross-border sharing of taxpayer information by tax administrations. We are to ensure that requested information is obtained through established international legal framework, to combat tax evasion, enhanced revenue collection and better taxpayer profiling. Exchange of Information also improves voluntary compliance.

I am ready to give my 100% commitment and it's exciting to always learn something new.





# OBERHOLZER CAUTIONS NamRA ON LEGACY ISSUES

*Nico Oberholzer, owner of Innovaite Namibia, specialising in logistics and customs clearance says 21 months down the line, NamRA still faces legacy issues which could derail its aspiration of becoming a world-class revenue agency. A data analyst turned clearing agent also called on NamRA to fully embrace the use of technology for efficiency especially at the borders.*

*Here is part of the conversation from our coffee meeting last month.*



## 1. How did you get into customs clearance and what motivated you?

My father has been doing this for nearly 40 years. I actually never imagined myself getting into customs clearance. I studied computer science specialising in Data Analysis abroad and after completion, I returned to Namibia only to discover that the market was too small. At the time, my father had clients who had customs related issues and they needed data analysis on motor vehicles in order to analyse and understand the difference between VIN and engine numbers and how they compared to each other. Having the background I had, I ended up doing that for them. Eventually doing data analysis transitioned into the next phase of data integration with the ASYCUDAWorld System. Because at the time we didn't have access into the actual system, we created file for customers and integrated it into the ASYCUDAWorld. To date, I have been doing this for over seven years.

## 2. Who are your customers and from which sectors are they?

Our customers include importers of record, pharmaceuticals companies, transporters and the Namibian car rental industry. Because we are not forwarding agents, our market approach differs from that of most forwarding agents. However, because their end customers are not our target market, we also act as a service provider to the freight forwarding market.

## 3. What does customs clearing consist of?

A clearing agent is an extension of NamRA's efforts in revenue collection. That said, clearing consists of performing quality checks on commercial transactions, processing SAD500s on various CPCs to act as the middleman between importers and exporters of record, to facilitate the smooth movement of cargo into and out of Namibia. As clearing agents, we need to be part of NamRA's revenue collection effort.

As a clearing agent, one ought to have the following qualities: understanding customs regulations, accounting principles and integrity.

## 4. You have been in this business for some time now from the time when customs were under the Ministry of Finance. What do you think of the creation of NamRA and what does it mean to you?

It's a welcomed move. A unified body that takes pride in being better than the legacy, more effective, efficient and being more concise in making decisions and enforcing the regulations. I do however think that NamRA's change management allowed some legacy issues still to persist. Issues like "the old way of doing things" in terms of electronic communication (emails, feedback, follow ups, etc) remains inherent, which seems to have been inherited from the old days.

Old ways of doing things, particularly the paperwork trail. It is my wish to see the agency embrace the usage of electronic communication. If urgent feedback isn't received, it potentially delays trade and congest traffic at the borders. However, the opening of the NamRA Dedicated Service Centre is a welcome development.

## 5. NamRA is about to implement new rules for clearing and forward agents, what is your take on it?

I think it's a step in the right direction, but I do think that NamRA needs to be more forgiving when it comes to Dormant Entries. I agree with all the aspects that the new regulations speak to but differ on dormant entries. NamRA also has a massive part to play in this issue and results from lack of system infrastructure, down time - manual release of documents that drop into a box and never get assessed. I recently attended a workshop hosted by SADC where we had other countries from another region who have all gone electronic. Online submissions, online audit trail, query handling, self-assessment, payments etc. I think it's



not fair “rule” if you will, to enforce when the system does not make and take all reasonable steps in being paperless.

**6. A number of initiatives were introduced under the Customs Modernisation Program, how satisfied are you with the level of consultations by NamRA to stakeholders such as yourself?**

It's much better that it used to be, but I think there is always room for improvement. Consultation is one thing; involvement is another thing. We can address this by restarting the Customs to Business forum that was already launched in 2012 I believe. By restarting this Forum, we can initiate regular engagement, your boardroom, our boardroom really engages and avoid unilateral decision making.

There is no Customs Clearing Association at the moment and it cannot be created if there is no customs business forum to address these issues. Industry can initiate the establishment of such, but prior to this realisation there are underlying frameworks from the Ministry of Finance that would need to be in place and for us to subscribe to.

**7. What are the main challenges facing Clearing Agents such as yourself today?**

- Lack of a paperless system, the manual documents submission process is very expensive, time consuming and opens the door to too many loopholes and dormant entries.
- Lack of infrastructure, we need the best of the best servers and IT infrastructure to be effective and reduce down time. This will enable quicker, better and faster release of goods.
- Lack of access to forums or platforms focused on Voluntary Compliance. Where one can come forth with information to self-regulate and resolve, agents are too scared to come forth, because penalties are too easily issued. I implore on NamRA to promote voluntary compliance.
- Lack of office facilities at our borders, our people are working in unconducive environments at the points of entry. There is an opportunity for the authorities to provide better infrastructure for clearing agents. With the current NamRA administration, it's possible.

**8. What are some of the critical areas that you think NamRA needs to improve on, in order to bring about efficiency in customs administration?**

First and most important, NamRA should embrace technology and go paperless in almost all processes. Doing this will improve efficiency and significantly reduce dormant entries and manage risks.

- Improve communication.
- Introduce a Credit Facilities for Clearing Agents to secure revenue collection.
- Upgrade our servers and infrastructure. Processes cannot be efficient if the system does not allow it. We need to upgrade.
- Activate the Customs to Business Forum, frequent engagement.

However, several positive developments have taken place within a short period and NamRA deserves applause for that. These are:

- The re-shuffle of NamRA personnel at points of entry
- Opening of the NamRA Dedicated Service Centre
- Drive towards customs modernisation programmes. Advanced ruling, Electronic Certificate of Origin and the envisioned implementation of Unique Consignment Reference.
- Recruitment of subject experts to advance the mandate of NamRA.

**9. What does the future holds for customs in Namibia.**

I do see massive growth opportunity for customs and see Namibia becoming one of the more used corridors for the world. It leads to revenue collection, employment creation and improved efficiency to allow the country to grow. Eswatini would be a country to emulate.

# PROCESSES AND PROCEDURES OF HANDLING IMPORTED GOODS AT THE CLEARANCE AT THE HOSEA KUTAKO INTERNATIONAL AIRPORT

## INFORMATION SHEET NamRA - CUSTOMS AND EXCISE DEPARTMENT

### ROLE PLAYERS:

1. Menzies Aviation (Ground/Cargo Handlers)
2. Clearing Agents
3. Customs and Excise (Namibia Revenue Agency)

<b>Purpose</b>	<b>To outline the map flow of clearance processes and procedures of handling imported goods by Air.</b>
<b>Legislation</b>	<b>NamRA Act 12 of 2017 Customs and Excise Act 20 of 1998 as amended</b>
<b>Mandate</b>	<b>To enforce the tax and Customs Laws of Namibia with consistence, efficient, effectiveness in an effort to mobilise the domestic revenue</b>
<b>Objectives</b>	<b>To facilitate legitimate trade</b>

### STEPS TO BE UNDERTAKEN:

#### 1. Arrival/landing of Cargo (Goods)

- Ground Handlers (Menzies Aviation) transmit the Cargo Manifest to Customs one hour before arrival of the Flight.
- Ground handlers will offload cargo from the Aircraft under the supervision of Customs and Excise Officials.
- The cargo will then be transferred to the Transit Shed (Menzies Aviation Warehouse) for custody.
- Upon arrival of cargo at Transit Shed, Ground Handlers submits a hard copy of manifest to Customs and Excise Officials for tallying.
- Customs and Excise Officials together with Ground Handlers will conduct tallying of Cargo to account for shortages and excess.
- In the event of any discrepancies, Customs and Excise Officials and Menzies Aviation take record of such discrepancy.
- For unmanifested cargo, Customs and Excise will generate an airway bill.
- In return, Clearing Agents will collect the airway bills from the Ground Handlers to frame Customs declarations and submit to Customs for processing.

#### 2. Framing and submission of Customs Declarations by Clearing Agents to NamRA – Customs and Excise Officials

- The appointed Clearing Agent prepares the bill of entry with all supporting documents attached and submit to NamRA – Customs and Excise Officials for processing.
- NamRA – Customs and Excise Officials (Checking Desk) will verify the declarations to ascertain with declared Values, Commodity Code, Origin, Prohibitions and Restrictions provisions.
- If all is in accordance, the following steps shall apply:

##### 2.1 Assessment of declarations

- A declaration shall be assessed to determine payable amounts of duties and taxes to be collected.
- A Release Order shall be generated from AsycudaWorld (AW) System to release the goods on the system by Clearance Section.
- After the release of the declaration from the system, clearance section shall forward the declaration to Enforcement Section to generate an exit note.
- After the exit note and totally exit of cargo on AW System, the Clearing Agent shall collect the declaration from NamRA – Customs and Excise Officials (Enforcement section) for the release the cargo from the transit shed.

## 2.2 Release of Cargo (goods) from the transit shed

- Clearing Agents will present the declaration to the assigned Senior Customs and Excise Officials for the release of Cargo from transit shed.
- The Senior Customs and Excise Official will request the Ground Handler to avail the Cargo (goods) for release.
- The Cargo will be released by the NamRA – Customs to Clearing Agent using the control sheet.
- In return, the Clearing Agent will proceed to Ground Handler (Menzies Aviation) for the payment of storage and handling fees before the collection of cargo (goods).

## 2.3 Procedures on Conducting physical examinations

- If the declaration/cargo is selected for physical examination, clearance section will pass the declaration to enforcement section for inspection.
- Cargo will be availed by the Ground Handlers to NamRA – Customs and Excise Officials for inspection in the presence of Clearing Agents.
- Clearing Agents will open the Cargo for Customs and Excise to conduct physical inspections.
- A report shall be compiled detailing all findings, capture the report in the AsycudaWorld System.
- If any discrepancies are detected, Voucher of Correction on SAD503 shall be passed to amend the declaration to effect payment.
- A proof of payment shall be generated in a form of a payment receipt.
- In case of infringing goods (Intellectual Property Rights), the following steps shall apply.

## 2.4 Detentions

- If restricted items are discovered during inspections, NamRA – Customs will issue a detention notice to the Clearing Agent in the consignee/ importer's name.
- Samples will be taken and forwarded to Right Holders (Brand Holders) for analysis and communicate the result back to NamRA- Customs and Excise
- NamRA - Customs and Excise will issue a Seizure Notice to the Importer through the appointed Clearing Agent
- The goods are seized in accordance with Section 100 of the Customs & Excise Act, 20 of 1998 and Section 18 of the State Finance Act, 31 of 1991 destroyed or otherwise disposed of by NamRA - Customs officials in the presence of another important player.
- The Cargo (goods) are transferred to the State Warehouse Section for disposal.

**/END**

# CHINESE BUSINESS COMMUNITY PLEDGES COMPLIANCE



The Namibia Revenue Agency (NamRA) held a consultative meeting with the Chinese General Chamber of Commerce and Industry in Namibia on 8 December 2022 at Oshakati. The meeting discussed issues related to customs and tax compliance and further strengthen relations between NamRA and the Chinese business community in Namibia.

The Chamber is exploring ways of creating a local platform for tax education and information sharing for the Chinese Business community to improve the level of compliance and further proposed regular consultation with NamRA. They believe once the tailor-made education platform is in place, more Chinese businesspeople will become tax compliant.

NamRA Commissioner Sam SHIVUTE welcomed the proposal and pointed out that compliance and cooperation from all segments of the business community are critical. SHIVUTE advised the Chinese business community to ensure that they make use of trusted bookkeepers and that their documents are well kept.





# O/M/As EMPLOYEE TAX (ETX)

**MS. SIRKKA MASILO**

**Manager:** Tax Systems & Customer Services

With the operationalization of Integrated Tax Administration System (ITAS) on 17 January 2019, the system was designed to integrate with Integrated Financial Management System (IFMS) to automate the assessment of the O/M/ As Employees Tax returns detailing all income received and tax withheld for all Government employees without requiring the particular O/M/As to file on a monthly basis.

The ITAS/IFMS interface required that all government employees (TINs) should be correct in IFMS before sending information to ITAS. The rolling out of this automated process between ITAS and IFMS, was slowed down by the fact that many government employees TINs captured in the IFMS were incorrect. Such challenge has resulted in a process of manual intervention which involves first the correction of Employees Tax Identification Numbers before the monthly ETX return is pushed from IFMS into ITAS to be assessed.

Due to the above challenge, the Ministry of Finance and NamRA has initiated a project to work out solutions to expedite the finalisation of the O/M/As ETX assessments for the 2019/2020, 2020/2021, 2021/2022 and 2022/2023 tax years. The plan is to ensure that all government employees file their individual returns before end of June 2023.

The table below indicates the progress on the project for the Employees Tax returns that are completed and those in progress for the tax years 2019/2020, 2020/2021 and 2021/2022. The status showing "Done", means that those employees under such particular O/M/As can file their individual tax returns on portal.

Anyone with no portal account must create an account online by login on [www.namra.org.na](http://www.namra.org.na) or visit any of our regional offices countrywide for assistance. After, creating an online account, we encourage all employees to update their basic registration information such as names, postal address, cellphone number, email address and Identification numbers (ID).

#	LIST of O/M/As	TAX YEARS		
		2019/2020	2020/2021	2021/2022
1.	Anti-Corruption Commission	Done	Done	Done
2.	Attorney General Office	Done	Done	Done
3.	Department of Transport	Done	Done	Done
4.	Department of Works	Done	Done	Done
5.	Electoral Commission	Done	Done	Done
6.	Ministry of Agricultural & Water Development & Land Reform	Done	Done	Done
7.	Ministry of Education, Art & Culture - Head Office	Done	Done	In progress
8.	Ministry of Education, Art & Culture - Erongo Unified Staff	Done	Done	Done
9.	Ministry of Education, Art & Culture - Erongo (Teachers)	Done	Done	In progress

#	LIST of O/M/As	TAX YEARS		
		2019/2020	2020/2021	2021/2022
10.	Ministry of Education, Art & Culture - Hardap Unified Staff	Done	Done	Done
11.	Ministry of Education, Art & Culture - Hardap (Teachers)	Done	Done	In progress
12.	Ministry of Education, Art & Culture - Kavango East Unified Staff	Done	Done	Done
13.	Ministry of Education, Art & Culture - Kavango East (Teachers)	Done	Done	In progress
14.	Ministry of Education, Art & Culture - Kavango West Unified Staff	Done	Done	Done
15.	Ministry of Education, Art & Culture - Kavango West (Teachers)	Done	Done	In progress
16.	Ministry of Education, Art & Culture - Kharas Unified Staff	Done	Done	Done
17.	Ministry of Education, Art & Culture - Kharas (Teachers)	Done	Done	In progress
18.	Ministry of Education, Art & Culture - Khomas Unified Staff	Done	Done	Done
19.	Ministry of Education, Art & Culture - Khomas (Teachers)	Done	Done	In progress
20.	Ministry of Education, Art & Culture - Kunene Unified Staff	Done	Done	Done
21.	Ministry of Education, Art & Culture - Kunene (Teachers)	Done	In progress	In progress
22.	Ministry of Education, Art & Culture - Ohangwena Unified Staff	Done	Done	Done
23.	Ministry of Education, Art & Culture - Ohangwena (Teachers)	Done	Done	In progress
24.	Ministry of Education, Art & Culture - Omaheke Unified Staff	Done	Done	Done
25.	Ministry of Education, Art & Culture - Omaheke (Teachers)	Done	Done	In progress
26.	Ministry of Education, Art & Culture - Omusati Unified Staff	Done	Done	Done
27.	Ministry of Education, Art & Culture - Omusati (Teachers)	Done	Done	In progress
28.	Ministry of Education, Art & Culture - Oshana Unified Staff	Done	Done	Done
29.	Ministry of Education, Art & Culture - Oshana (Teachers)	Done	Done	In progress
30.	Ministry of Education, Art & Culture - Oshikoto Unified Staff	Done	Done	Done
31.	Ministry of Education, Art & Culture - Oshikoto (Teachers)	Done	Done	In progress
32.	Ministry of Education, Art & Culture - Otjozondjupa Unified staff	Done	Done	Done
33.	Ministry of Education, Art & Culture - Otjozondjupa (Teachers)	Done	In progress	In progress
34.	Ministry of Education, Art & Culture - Zambezi Unified Staff	Done	Done	Done
35.	Ministry of Education, Art & Culture - Zambezi (Teachers)	Done	Done	In progress
36.	Ministry of Defence (MOD)	Done	In progress	In progress
37.	Ministry of Environment, Forestry & Tourism	Done	Done	Done
38.	Ministry of Finance	Done	Done	Done
39.	Ministry of Fisheries, Marine Resources	Done	Done	Done
40.	Ministry of Gender Equality	Done	Done	Done
41.	Ministry of Health - Hardap Regional Directorate	Done	Done	Done
42.	Ministry of Health - Ohangwena Regional Directorate	Done	Done	In progress
43.	Ministry of Health - Erongo Regional Directorate	Done	Done	In progress

#	LIST of O/M/As	TAX YEARS		
		2019/2020	2020/2021	2021/2022
44.	Ministry of Health - Katutura Hospital	Done	Done	In progress
45.	Ministry of Health – Kavango Regional Directorate	Done	Done	Done
46.	Ministry of Health – Omusati Regional Directorate	Done	Done	In progress
47.	Ministry of Health - Onandjokwe Hospital	Done	Done	Done
48.	Ministry of Health – Oshakati Hospital	Done	Done	In progress
49.	Ministry of Health - Oshikoto Regional Directorate	Done	Done	Done
50.	Ministry of Health – Otjozondjupa Regional Directorate	Done	Done	In progress
51.	Ministry of Health – Windhoek Central Hospital	Done	In progress	In progress
52.	Ministry of Health – Windhoek Regional Office	Done	Done	Done
53.	Ministry of Health – Zambezi Regional Directorate	Done	Done	In progress
54.	Ministry of Health -Kharas Regional Directorate	Done	In progress	Done
55.	Ministry of Health -Khomas Regional Directorate	Done	Done	Done
56.	Ministry of Health - Kunene Regional Directorate	Done	Done	Done
57.	Ministry of Health - Omaheke Regional Directorate	Done	Done	Done
58.	Ministry of Health - Oshana Regional Directorate	Done	Done	Done
59.	Ministry of Health - Rundu Intermediate Hospital	Done	Done	Done
60.	Ministry of Higher Education, Technology & Innovation	Done	Done	Done
61.	Ministry of Home Affairs & Immigration	Done	Done	In progress
62.	Ministry of Information, & Communication Technology	Done	Done	Done
63.	Ministry of International Relations, & Cooperation	Done	Done	Done
64.	Ministry of Justice	Done	Done	Done
65.	Ministry of Labour – (Employees)	Done	Done	Done
66.	Ministry of Labour - Workman Compensation	Done	Done	Done
67.	Ministry of Mines and Energy	Done	Done	Done
68.	Ministry of Poverty Eradication & Social Welfare	Done	Done	Done
69.	Ministry of Public Enterprise	Done	Done	Done
70.	Ministry of Safety - Correctional Services	Done	Done	In progress
71.	Ministry of Safety & Security – Police	Done	In progress	In progress
72.	Ministry of Trade & Industrialisation	Done	Done	Done
73.	Ministry of Urban & Rural Development	Done	Done	Done
74.	Ministry of Veteran Affairs	Done	Done	Done
75.	Ministry of Youth, National Service, Sport & Culture	Done	Done	Done
76.	National Assembly	Done	Done	Done
77.	National Council	Done	Done	Done
78.	National Planning Commission	Done	Done	Done
79.	Office of the Auditor General	Done	Done	Done
80.	Office of the Judiciary	Done	Done	Done
81.	Office of the President	Done	Done	Done
82.	Office of the Prime Minister	Done	Done	Done





*Uplifting the livelihood of every Namibian  
through Tax and Customs Compliance*

We are recognizing taxpayers and traders in various categories who are found to be compliant during the assessment period between **1 January 2022** and **31 December 2022**.

Here are some eligibility criteria to note:

- Tax affairs are in order as of **31 December 2022**.
- Registration on the Integrated Tax Administration System (ITAS) portal is mandatory.
- Taxpayers with outstanding debts can take part in the Modified Electronic Tax Filing Relief Program, to clear their debts.
- Traders participation in the Authorized Economic Operator Program facilitated by the Customs and Excise Department.
- Possible further criteria for traders to be confirmed in due course.

*Keep watching our platforms for all the related information regarding the 2023 Taxpayer/Trader Appreciation Day.*

[www.namra.org.na](http://www.namra.org.na)



*Serving with passion*

# EDITORIAL *Congratulations*

As we begin the new year, it is our pleasure to introduce our newest team members, effective 1 January 2023. Please join us in congratulating the following colleagues.



**Mr. Gebhard Nangolo**  
Manager: Security Services &  
SHEQ Coordinator



**Ms. Petra Lumba Lisho Mayumbelo**  
Manager: Procurement

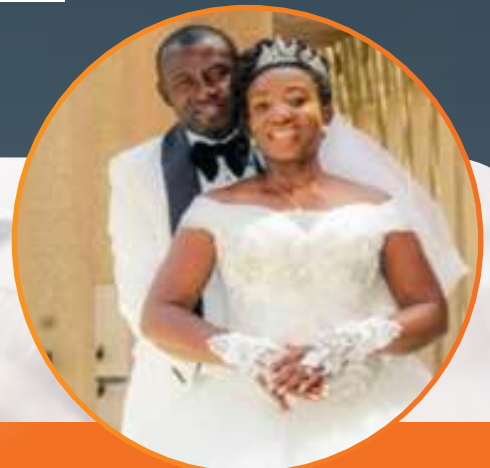


**Mr. John Katjiua**  
Wellness Coordinator



**Mr. Ivan Hamukuaja**  
Senior Employee Relations  
Officer

There is something about Customs ladies, they fall in love. As October wedding bells rang the beautiful smiles were again left at NamRA. We are so excited about our two colleagues and wish them the very best in their marriages.



Laurentinho Festus also snatched NamRA's Manager: Customs Compliance Programme Jacobina Hanghuwo on 22 October 2022 in Windhoek.



NamRA's Manager: Customs Post-Clearance Audit Elise Hauwanga and her newly wedded husband Joseph Ndilowike Joseph at Olupandu, Ohangwena region on 28 October 2022.



# Seen around...







## YEAR END PARTIES AT NamRA's REGIONAL OFFICES - DECEMBER 2022

