



## THE REMARKABLE JOURNEY OF A NamRA TAXATION OFFICER

From seconded staff to Principal Officer, Elise Daniel's path has been marked by resilience, humility and unwavering service. She mastered the ITAS system, supported taxpayers across the country even by phone and never gave up, even when recognition appeared delayed.

*"Do not lose hope. Your time will come. Keep working. Someone is always watching."*

An inspiring read that proves greatness comes to those who serve with purpose.

**FULL STORY ON PAGE 8**

## IMPORTING PERSONAL EFFECTS AND A VEHICLE WHEN RELOCATING TO NAMIBIA

Relocating soon? Discover the key steps to import your belongings and vehicle hassle-free from exemption codes to VAT requirements.

**FULL STORY ON PAGE 9**



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## EDITORIAL NOTE

**Yarukeekuro Ndorokaze**

Chief Editor

We have rolled into FY2025/6, being the last financial year of our five-year Strategic Plan, which kicked in at inception in 2021. Therefore, the coming months present an opportunity to actualise a few activities contained in the Strategic Plan. These activities are mainly expected in the three identified focus areas being, enhance revenue collection, improved service delivery and systems stabilisation. These areas will certainly dominate messaging from NamRA going forward with the object of tracking progress in respect of each area.

In this edition, we highlight an assortment of developments from the start of the calendar year to the end of March 2025, coinciding with the end of FY2024/5. As outlined in our Leadership Model, we place the people (our staff, the NamRA Stars) at the centre of what we do. Accordingly, we are sharing a story of dedication, commitment and patience through the lenses of one of our colleague Elise Daniel, a taxation professional nearing two decades of distinguished service.

The customs modernisation drive continues and the last quarter saw the launch of the Time Release Study (TRS) Report for the Trans-Kalahari Border Post prior to the launch of the Trans-Kalahari/Mamuno One-Stop Border Post. The outcome of the TRS pointed to interventions required to streamline processes at the entry point, which serves as a significant conduit for regional trade. Parallel to releasing the TRS, we also launched the Coordinated Border Management Strategy, involving all border agencies. The Strategy captures the common approach in border management, pointing to key activities for the participating border agencies.

There is still space for our regulars, such as selected Public Notices and the Editorial Impressions in this edition, with specific regard to requirements when relocating and the processes for payments related to taxes and for customs and excise transactions. Once more, we look forward to even greater feedback and more suggestions for inclusion in the next editions. I wish you pleasant reading!



# COMMISSIONER'S NOTE

**Sam SHIVUTE**

Commissioner of the Namibia Revenue Agency



As we conclude FY2024/5, I take this opportunity to reflect on the last quarter of the year that started on a quiet note but soon gained momentum as NamRA diligently fulfilled its mandate. This year, Namibia has been blessed with good rainfall, which is a welcomed relief for our nation. A productive agricultural season brings positive outcomes, including improved food security, economic stimulation and increased trade activity. These factors directly contribute to enhanced revenue collection, strengthening our capacity to support national development. The positive ripple effects of a good harvest are felt across various sectors, reinforcing the importance of a resilient and well-managed revenue system.

Indeed, the last quarter of the financial year was marked by significant national events that shaped the course of our nation's history and governance. Foremost, we joined the nation in mourning the passing of our Founding President and Father of the Nation, His Excellency Dr. Sam Shafiishuna Nujoma, on 8 February 2025. His steadfast commitment to the liberation and development of Namibia remains an enduring legacy that will continue to inspire generations to come. We extend our deepest condolences to his family, friends and the entire nation as we honour his remarkable contributions to our country.

In the same breath, we extend our heartfelt congratulations to Her Excellency Dr Netumbo Nandi-Ndaitwah on her historic inauguration as the first female President of the Republic of Namibia. This milestone marks a new chapter in our nation's leadership and NamRA stands ready to support the President in capacitating the State to achieve its developmental objectives. We reaffirm our commitment to strengthening revenue collection and trade facilitation to enhance economic prosperity and national growth.

NamRA continues to make significant strides in fulfilling its mandate, with revenue collections for the 2024/5 financial year closing off at N\$88.6 billion by 31 March 2025. This achievement underscores our unwavering commitment to efficient revenue administration in support of national development. We therefore extend our congratulations to Honourable Ericah Brave Shafudah on her appointment as Minister of Finance. Having previously served in Treasury, she brings a wealth of experience to the portfolio, and we look forward to working closely with her to strengthen Namibia's fiscal framework. Furthermore, we extend our sincere appreciation to the outgoing Minister of Finance and Public Enterprises, Honourable Ipumbu Shiimi and Deputy Minister Honourable Maureen Hinda-Mbuende for their exemplary leadership and dedication to the nation's financial administration. We wish them success in their future endeavours.

It is also essential to highlight our progress in recruitment. As of 31 March 2025, our workforce comprised 1,435 employees, reflecting our institution's continued growth and commitment to investing in human capital to enhance service excellence and operational efficiency.

The NamRA Communique Wagon remains one of our key platforms for engaging with stakeholders and providing critical insights into our operations. This edition is filled with valuable information to empower you as a compliant taxpayer. I encourage you to read through and stay informed.

As we move forward, let us remain committed to our collective responsibility in nation-building. I extend my gratitude to our dedicated staff, stakeholders and all Namibians for their continued support in ensuring a robust and efficient revenue administration system. Enjoy the read!

**Sam SHIVUTE**



## The Enforcement of Section 124 and 110 of the Customs and Excise Act Set for 1 March 2025

The Namibia Revenue Agency (NamRA) hosted a virtual Awareness Session on the enforcement of Sections 124 and 110 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) in March 2025. The session, attended by more than 130 clearing agents and traders, addressed revenue leakages and ensure that all duties owed to the state are duly paid.

Section 124 of the Act stipulates that any customs duty payable, interest, fines, penalties or forfeitures incurred constitute a debt to the State. It further provides that any goods imported, exported or in a customs and excise warehouse belonging to a debtor may be detained and subject to a lien until the outstanding amount is settled in full. In essence, this means that importers with outstanding duty payments will not be able to clear new goods until their debts to NamRA are fully paid.

Section 110, on the other hand deals with the proper declaration and valuation of goods, ensuring that importers provide accurate information to prevent underpayment of duties. Non-compliance with these provisions may result in penalties, interest charges or the seizure of goods.

In his address to participants, the Manager of Customs Valuation and Classification Stanley Gurirab stressed that compliance with these provisions was therefore crucial in upholding fair trade practices and protecting Namibia's revenue base.

He further urged all affected parties to regularise their accounts before the enforcement date.

Stakeholders are encouraged to reach out to NamRA's Customs Valuation and Classification Division for inquiries or further clarification.



NamRA extends its deepest condolences following the passing of our beloved Founding President and Father of the Namibian Nation His Excellency Dr Sam Shafiishuna Nujoma, we offer our heartfelt sympathies to his family and the nation at large during this difficult time.

*Rest in Peace*  
**H.E. Dr Sam Shafiishuna Nujoma**







## SHIVUTE Calls for SACU to Strengthen Resource Mobilisation, Innovation and Partnerships

The 5<sup>th</sup> Meeting of Commissioners General of SACU commenced in Windhoek in February 2025, marking a critical moment for the region's revenue administrations. The SACU Commissioners General Chairperson and NamRA Commissioner Sam SHIVUTE, set the tone by underscoring the need for strengthened domestic resource mobilisation. Acknowledging the economic shifts and geopolitical challenges affecting global trade, SHIVUTE emphasised that SACU member states must enhance their revenue collection mechanisms to ensure economic sustainability.

He further highlighted the strides made in customs modernisation, citing the connectivity of customs management systems, the harmonised risk management framework and the expansion of the Authorised Economic Operator (AEO) programs. These initiatives, SHIVUTE noted, have streamlined trade processes, curbed illicit activities and fostered trust in cross-border trade.

However, challenges such as revenue leakages and limited digitalisation persist. To address these, he called for a renewed commitment to innovation, urging SACU members to adopt cutting-edge technologies and data-driven approaches that would enhance compliance and efficiency.

SHIVUTE also stressed the importance of partnerships, both within government and with the private sector to maintain SACU's competitiveness. He advocated for closer collaboration between revenue authorities and other governmental agencies to ensure seamless trade facilitation. Furthermore, he encouraged SACU to leverage private sector investment in trade technologies, scale up AEO programmes, and prioritise digital trade initiatives.

The meeting also took a moment to honour Namibia's Founding Father, Dr Sam Nujoma, whose vision for regional development continues to inspire SACU's mission.

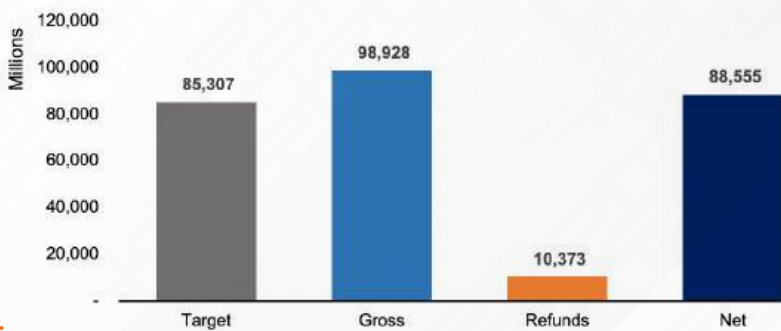


# NamRA

## IN NUMBERS

At March 2025, NamRA collected a net amount of **N\$88.6 billion** which equates to **103.81** percent of the total revenue target of **N\$85.3 billion** for the financial year FY2024/5.

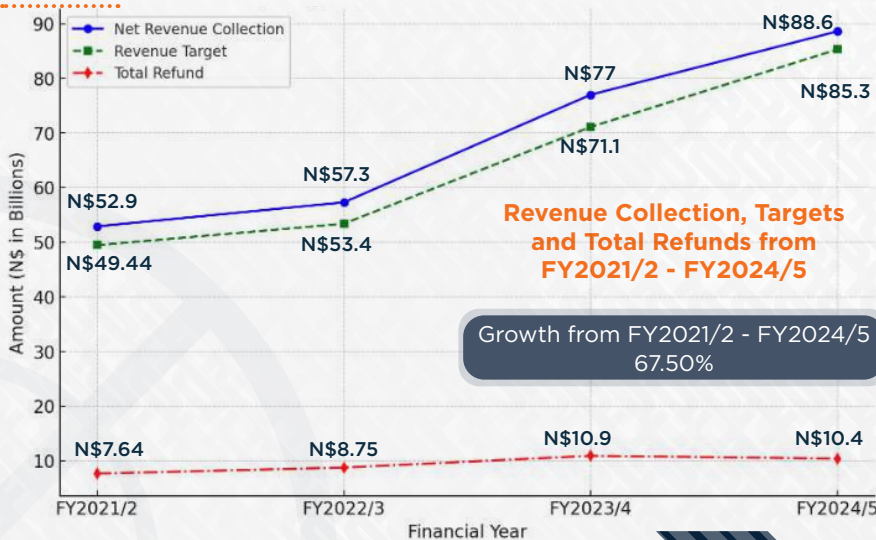
The figure below depicts an overview of the revenue collected at 31 March 2025.



From the table above, it can be deduced that NamRA collected an amount of **N\$98.9 billion** in gross revenues, with a net amount of **N\$88.6 billion**. Refunds paid out for the period April 01, 2024, to March 31, 2025 amount to **N\$10.4 billion**. The net amount equates to 103.81 percent of the target set for the financial year FY2024/5.

The net amount collected at 31 March 2025, is broken down into various main tax categories as shown in the figure below.

### Breakdown of Net Revenue of **N\$88.6 billion**



### Net Revenue

FY2023/4 - **N\$77 billion**  
FY2024/5 - **N\$88.6 billion**

Growth of **N\$11.6 billion** or **15%**

### Gross Domestic Product (GDP)

2021 - **N\$184 billion**  
2024 - **N\$245 billion**

Growth - **N\$62 billion** or **34%**



# The Remarkable

## Journey of a NamRA Taxation Officer

In the corridors of NamRA's Southern Regional Office in Keetmanshoop, the name Elise Daniel continues to resonate with quiet strength, firm dedication and remarkable resilience. Now appointed Principal Officer for Taxation, Elise's professional journey stands as a profound testament to what patience, faith and a deep sense of duty can accomplish.

Her story began on 1 November 2008 at the Ministry of Finance where she assumed her first role as a Taxation Officer in the Cash Office and Remittance section. There she was entrusted with capturing various types of payments, handling agent receipts and processing remittances received by post. This foundational experience offered her valuable insight into the inner workings of public finance and the discipline required for fiscal policy administration. It was not long before her hard work bore fruit. By 2010 she had risen to the rank of Senior Taxation Officer, a stepping stone that launched her into more complex areas such as assessments and audits across all tax types. Her progression continued steadily, culminating in her promotion to Chief Taxation Officer in 2013, a role she held until her transition to NamRA.

Elise was among the group of officials seconded to NamRA during its early stages. While others were quickly incorporated into the new institution, she experienced a prolonged period of uncertainty. Yet throughout it all she remained resolute. "There were moments of discouragement" she reflects "especially when I noticed that all my peers had already been taken on by NamRA. But I learnt the importance of resilience and staying focused on the goal." Her ability to remain grounded and mission driven during such testing times reflects the very spirit of public service.

As a Change Champion, Elise played an important role in NamRA's transformation. She facilitated workshops across the Southern Region engaging staff from both Domestic Taxes and Customs and Excise to ensure a smooth transition to new systems and processes. Her efforts contributed significantly to the overall acceptance of NamRA's identity and strategic vision. "We saw improved efficiency, greater morale and better alignment with our vision of becoming a world class revenue agency" she proudly notes.

Currently based in Keetmanshoop, Elise's responsibilities are both technical and people centered. She leads tax compliance efforts for all Local Authorities, delivers training on the Integrated



**Elise Daniel**  
Principal Officer for Taxation

Tax Administration System, supports new recruits with initial training in Income Tax and VAT and plays a leading role in outreach programmes to improve taxpayer awareness. Her work is not without its challenges, particularly given the socio-economic differences across the Southern Region. Yet she finds it deeply rewarding. "It gives us the chance to build stronger relationships with taxpayers and help them better understand their obligations."

She is no stranger to dealing with difficult taxpayers. She recalls one particular case involving a taxpayer who was distressed by the audit process. "I listened, I remained calm and I ensured transparency" she says. That encounter reinforced the value of empathy, active listening and maintaining trust, a principle she has integrated into every part of her professional approach.

Elise is ready to take up her formal responsibilities as Principal Officer. She is already focused on strategic planning, operational oversight and engagement with stakeholders. "I am committed to leading our team in line with NamRA's strategic goals" she says with typical humility and determination.

To those facing uncertainty in their own professional paths, Elise offers a message. "To all NamRA employees, I understand that change can feel overwhelming and uncertainty can lead to doubt. But challenges are also opportunities. Each of us plays a vital role in this mission. Remember that your contribution matters. Be resilient, be hopeful. Isaiah 41:10 carried me through and I hope it encourages someone else. Fear is contagious but so is courage. Be encouraged dear NamRA Star."

Indeed, Elise Daniel is more than a Principal Officer. She is a champion of public service values, a mentor in perseverance and a living example of the NamRA ethos: ***Serving with passion to positively impact the livelihood of every Namibian.***





# Importing Personal Effects and a Vehicle When Relocating to Namibia

Relocating to Namibia involves specific customs procedures for importing personal effects and a vehicle. To ensure a smooth transition, it is important to follow the required steps and provide the necessary documentation. Below is a guide to facilitate the process:

## 1. Prepare a Packing List and Supporting Documents

- Compile a **detailed packing list** of your personal effects, clearly stating their values.
- Ensure you have a **valid visa**, which will serve as a supporting document.

## 2. Apply for Duty and Tax Exemption

- Write an **application letter** requesting exemption from duties and taxes, addressed to:  
**The Commissioner of the Namibia Revenue Agency (NamRA)**  
Attention: Sam SHIVUTE  
P.O. Box 569, Windhoek
- Email the application letter to **legalservices@namra.org.na**

## 3. Obtain an Exemption Code

- Once your application is approved, **NamRA Legal Services** will issue an **exemption code**.
- Provide this exemption code to your **Clearing Agent**, who will submit it to Customs upon the arrival of your container.

## 4. Vehicle Importation Requirements

- **Customs duty** is not charged on imported vehicles; however, a **16.5% VAT** is payable, calculated based on the vehicle's value.
- Ensure you have **official documentation** that states the **value of the vehicle** for customs purposes.

For further assistance or clarification, please contact NamRA's Legal Services at **legalservices@namra.org.na**

By following these procedures, you can ensure a hassle-free relocation and compliance with Namibian customs regulations.



# Time Release Study Report *Reveals* Strategic Areas for Border Efficiency Improvements

The Namibia Revenue Agency (NamRA), in collaboration with the SADC Secretariat and the World Bank, has launched a Time Release Study (TRS) Report at the Trans-Kalahari Border Post. The TRS conducted from 15 - 25 January 2024, aimed to identify trade bottlenecks and establish baseline clearance times for people and goods.

## Key Findings

The study revealed several delays throughout the import and export processes. Notably, the average time taken to clear imported goods at the border, from the time a truck arrives at the Entry gate at the border to the time it exits at the Exit gate, is 5 hours and 31 minutes.

The average time taken to clear goods for export through Trans Kalahari border from the time a truck arrives at the border at the Entry gate to the time the truck is released at the Exit gate is Four hours and 34 minutes.

Further, infrastructure issues such as unpaved roads and the poor location of scanners created bottlenecks, while sensitive goods like fuel and medicaments experienced clearance times that exceeded safe thresholds. The current ASYCUDA selectivity performance was also found to be inconsistent, with red lane entries clearing faster than Green or Yellow, undermining risk-based processing.

## Recommendations

To address these challenges, the study recommends that NamRA:

- Empower Clearing Agents to fully process declarations, including assessments and payments;
- Implement pre-clearance procedures through a dedicated Document Processing Centre;
- Integrate all border agencies via an Electronic Single Window system linked to ASYCUDA;
- Strengthen risk management capacity and establish a centralised selectivity support function;
- Establish a well-resourced Post Clearance Audit unit; and
- Redesign border infrastructure to include separate lanes for scanning and exit and relocate scanners to avoid traffic overlap.

These interventions aim to reduce clearance times, enhance compliance and reinforce Namibia's vision to be a regional logistics hub. NamRA is committed to implementing these recommendations to drive border efficiency and support national and regional trade goals.





# MEDIA RELEASE

## **NamRA REAFFIRMS COMMITMENT TO REVENUE MOBILISATION FOLLOWING THE TABLING OF THE 2025/6 NATIONAL BUDGET**

The Namibia Revenue Agency (NamRA) congratulated the Minister of Finance Hon. Ericah B. Shafudah, on the tabling of the N\$106.3 billion National Budget for the 2025/6 financial year.

In the execution of its mandate, NamRA remained committed to supporting the realisation of the budget objectives by enhancing revenue collection efforts to ensure the State had the necessary resources to implement the stated policies and programmes.

The Minister highlighted a key initiative to modernise tax administration, the introduction of an e-invoicing system for VAT-registered persons. NamRA had completed research and benchmarking on this system, which is set for rollout in April 2026. This initiative had the potential of significantly lowering administrative costs, improve data accuracy and combat Value Added Tax fraud.

Furthermore, NamRA acknowledged Hon. Shafudah's recognition of the remarkable progress made through the Tax Amnesty Programme, which has yielded N\$3 billion in collections across various tax categories between April 2023 and February 2025, which continues until 31 October 2026. The Minister also praised NamRA's strong drive in mobilising domestic revenue resources, which ensured that the Fiscus was able to meet its obligations despite significant revenue headwinds, especially from the diamond sector.

We therefore call on the public to support our efforts by fostering a culture of voluntary compliance. By working together, we can build a resilient economy and secure a better future for all.

I would like to thank the NamRA Board for the leadership and guidance provided, while we celebrate the entire NamRA team for serving with passion in capacitating the State to deliver on its developmental agenda.

**Issued by:**

Sam SHIVUTE  
Commissioner



# Congratulations

## Hon. Ericah B. Shafudah

The Namibia Revenue Agency (NamRA) congratulates **Hon. Ericah B. Shafudah** on her appointment as the Minister of Finance.

NamRA stands ready to continue serving with passion, empowering the State to achieve its developmental goals. We are here to support you in fulfilling our nation's aspirations.

## Here's What You Need to Know About Taxes



## Property Buyer's Guide

Episode 18







# Understanding Property Taxes in Namibia:

## Q&A with NamRA Legal Services

NamRA's Manager for Legal Services Loide Hamutumwa (LH) featured in Episode 18 of The Property Buyers Guide to provide expert insights on tax laws and financial obligations related to property purchases. The interview, conducted by Justina Hamupembe (JH), was part of The Property Buyers Guide, an initiative by The Brief Newspaper in collaboration with First National Bank of Namibia (FNB). Whether you are purchasing property for personal use or investment, understanding the tax implications is crucial for financial planning and avoiding unexpected costs.

### Key Taxes Associated with Property Purchases

**JH: What are the key taxes associated with purchasing property?**

**LH:** When purchasing a property, the following taxes apply:

- Transfer Duty – A tax payable to NamRA under the Transfer Duty Act No. 14 of 1993. It is charged on the value of the property and must be paid when ownership is transferred to the buyer.
- Stamp Duty – A tax under the Stamp Duty Act No. 15 of 1993, applied to legal instruments such as property transfer documents.
- Income Tax – Under the Income Tax Act No. 24 of 1981, any profit earned from selling a property or rental income is subject to income tax.
- VAT (Value Added Tax) – Payable under the VAT Act No. 10 of 2000, applicable to property sales if the seller is VAT-registered (for example, a developer selling newly built homes).

### Tax Implications: Personal Use vs Investment

**JH: What are the tax implications for buying a home for personal use versus investment?**

**LH: Personal Use:**

- If the property is purchased as a primary residence, there are no recurring tax obligations aside from transfer duty and stamp duty.
- If the property value is below N\$1.1 million, no transfer duty is payable.
- If an employer provides housing assistance, part of the monthly installment may be tax-exempt under Section 16A of the Income Tax Act (if the employer has an approved scheme).

#### Investment Property (Rental or Airbnb):

- Rental income is subject to income tax and investors must declare rental income and expenses.
- Certain expenses, such as maintenance, rates and repairs, can be deducted before tax.
- If the property is owned by a company, the corporate tax rate applies instead of individual tax rates.

## Filing Tax Returns for Property Owners

**JH: When and how should new property owners submit tax returns?**

**LH: For Personal Use:**

- Homeowners must submit their annual tax return and declare under Schedule 24 that they reside in the property.

**For Investment Properties:**

- Owners must declare rental income under Schedule 9 (Rental Schedule) in their annual tax return.

**Deadlines:**

- Tax returns must be submitted on time as per the law to avoid penalties.



**Tip:** If you're unsure about any tax obligations, NamRA encourages property owners to send queries to [legalservices@namra.org.na](mailto:legalservices@namra.org.na) for a tax ruling.



Happy  
INDEPENDENCE  
DAY 21 MARCH 2025

NamRA joins the rest of the nation in celebrating 35 years of Namibia's Independence, a journey of resilience, growth, peace and unity.

We also extend our heartfelt congratulations to **H.E. Dr Netumbo Nandi-Ndaitwah**, Namibia's first female President, as she takes the oath of office on this historic day.

NamRA stands ready to continue serving with passion to capacitate the State to deliver on its developmental agenda.

**Happy Independence Day, Namibia!**







## NamRA and IUM *Sign* MoU for Skills Development and Research

The Namibia Revenue Agency (NamRA) and the International University of Management (IUM) are set to strengthen their partnership following the signing of a Memorandum of Understanding (MoU) in March 2025. The agreement established a framework for collaboration in education, research, and student engagement, fostering skills development and knowledge-sharing between the two institutions.

The MoU was signed by NamRA Commissioner Sam SHIVUTE and IUM Vice-Chancellor Prof. Osmund Mwandemele, marking the beginning of a mutually beneficial relationship. Through this partnership, NamRA will benefit from academic research and technical expertise, while IUM students and faculty will gain practical experience in revenue management, legal research and data analysis.

The collaboration includes conducting joint research on revenue laws, publishing findings and applying for grants to support shared initiatives. Additionally, IUM will provide technical support to NamRA in specialised areas and students will have opportunities to analyse regulatory data, bridging the gap between theory and practice. NamRA Commissioner SHIVUTE welcomed the collaboration, stating that it will contribute significantly to achieving the country's developmental agenda. He emphasised that this will not be just another MoU but a meaningful partnership with tangible outcomes. To ensure effective implementation, a dedicated team will be established to oversee the execution of all provisions of the agreement.

On his part, IUM Vice-Chancellor Professor Mwandemele, expressed optimism about the positive impact of the agreement. He highlighted the numerous transformative opportunities it presents, particularly in providing students with practical learning experiences and turning ideas into actionable solutions. He emphasised that the MoU will serve as a foundation for a lasting legacy, fostering collaboration between academia and the public sector to build a sustainable nation.

Training and capacity building are key aspects of the MoU, with short and long-term programs designed to enhance skills within both institutions. Resource personnel will also be made available for national and international educational programs, ensuring continuous professional development. The agreement will be in effect for five years.



# Making



# Payments to the Namibia Revenue Agency (NamRA): A Guide for Traders, Exporters and Importers

Before making any payment to the Namibia Revenue Agency (NamRA), traders must first determine if they have a duties and taxes liability. Once confirmed, they can choose from various payment methods available to settle their obligations.



## 1. Cash Payments

Cash payments can be made in Namibian dollars or South African Rands at all NamRA Customs and Excise Offices across the country.



## 2. Point-of-Sale (POS) Devices

Traders can use debit and credit cards for payments at most NamRA Customs and Excise Offices, except for Katwitwi, Kasamane, Omahenene, Ruacana, and Klein Manasse.



## 3. Electronic Fund Transfer (EFT)

EFTs and Direct Deposits should be processed at least three days prior to the payment deadline to ensure timely processing. The payment should be made to the Customs and Excise account at the Bank of Namibia, using the following details:

**Account Name:** Customs and Excise

**Account Number:** 165002

**Branch Code:** 980172

**Swift Code:** CBKNNAX



## 4. Direct Deposits

Over-the-counter deposits can be made at any commercial bank. Traders must ensure that the deposit slip references the correct details, including the Customs and Excise account number.

When making EFTs or Direct Deposits, it is essential to reference the payment properly. For instance:

- Import: C number, Office Code and Year (found on SAD500)
- Export: E number, Office Code and Year (found on SAD500)
- Credit Statement: Credit account Code, Statement number, Office Code and Year

For clarity, each entry or credit statement must be paid separately.

A complete list of Customs and Excise Offices, along with their respective codes, is available for reference, ensuring that traders can correctly direct their payments. Ensuring proper payment references helps streamline the process and avoids delays in duties and taxes processing.

### Names of Customs and Excise Offices and Codes:

Customs Office (Point of Entry or Exit)	Code
Ariamsvlei	ARIA
Eros	EROS
F.P. DU TOIT	FPDT
Gobabis	GOBA
Grootfontein	GROOT
Hosea Kutako Airport	HAIR
Impalila	IMPA
Kasamane	KASH
Katima Mulilo Regional Office	KATI
Katima Mulilo Border Office	WENE
Katwitwi	KATW
Keetmanshoop	KEET
Klein Manasse	KLEIN
Luderitz	LUDE
Mohembo	MOHE



Ngoma	NGOM
Noordoewer	NOOR
Omahenene	OMAHE
Ondangwa	ONDA
Oranjemund	ORAN
Oshakati	OSHA
Oshikango	OSHI
Otjiwarongo	OTJI
Ruacana	RUAC
Rundu	RUND
Sarusungu	SARU
Swakopmund	SWAK
Transkalahari	TKAL
Tsumeb	TSUM
Walvis Bay Airport	WAIR
Walvis Bay Regional Office	WALV
Warehouse	WHSE
Windhoek Excise Office	WREX
Windhoek Regional Office	WREG

#### Example for Referencing:

1. Import: C 2115 ARIA 2025
2. Export: E 2115 WALV 2025
3. Credit statement (Environmental Levy):  
DARN\_CREENV-EROS-1-2025
4. Credit statement (Export Levy):  
QKRM\_CREDEL-WALV-5-2025
5. Credit statement (multi-purpose credit):  
DHLN\_CREDIT-EROS-1-2025

**NB: Each Entry or Credit statement should be paid SEPARATERY**

## Ensuring *Seamless* Tax Payments for Domestic Taxes with Namibia Revenue Agency

Paying taxes is a crucial responsibility for all taxpayers in Namibia. The Namibia Revenue Agency (NamRA) has streamlined its payment processes to ensure efficiency and accessibility. Before making any Domestic Taxes payment, taxpayers must confirm their tax liabilities through the Integrated Tax Administration System (ITAS) portal.

#### Payment Methods Available NamRA accepts tax payments through three primary methods:

1. Electronic Fund Transfer (EFT)
2. Direct Deposit
3. Cash and Point-of-Sale (POS) Transactions

#### Electronic Fund Transfers (EFTs) and Direct Deposits Taxpayers can transfer funds to NamRA's accounts at the Bank of Namibia:

- Receiver of Revenue Account: 165001 (Branch Code: 980172) for any payment except VAT.
- VAT Dedicated Account: 165060 (Branch Code: 980172) for VAT Payments only
- Swift Code: CBKNNAX

For accurate processing, deposit slips must include the taxpayer's Tax Identification Number (TIN) and the relevant tax period, e.g., 00658588|152022|10

Cash and POS Payments NamRA accepts cash payments in Namibian Dollars and South African Rands at its cash offices countrywide from 08h00 to 13h00, Monday to Friday. Debit and credit card payments via speed-point machines are also available during these hours.

EFT Referencing Format For accurate transaction identification, taxpayers must use the structured EFT reference format: **1|06|00658588|14|201806**

- 1 – Payment Type (EFT)
- 06 – Registration Office Code (e.g., Keetmanshoop)
- 00658588 – Taxpayer Identification Number (TIN)
- 14 – Tax Type (Employees Tax)
- 201806 – Tax Period

For further assistance, taxpayers can reach out to NamRA via Call centre at 081 959 4000 Ensuring correct referencing and timely payments will help taxpayers remain compliant and avoid penalties.

#### Tax type ITAS coding value:

Tax Type Description	Code
Income Tax	11
Non-Resident Shareholders Tax	12
Tax on Royalties	13
Employee Tax	14
Value Added Tax	15
Value Added Tax Import Account	16
Withholding Tax on Interest	17
Withholding Tax on Services	18
Withholding Tax on Unit Trusts	19
VAT Import on Services	50
Transfer Duty	51
Stamp Duty	52
Land Tax	53
Company Annual Duty CAD	54
Lloyds Tax	55
OMA Tax	56

#### Registration Office Code:

Registration Office	Code
Head Office	00
Windhoek Regional Office	01
Large Taxpayers Office	02
Oshakati Regional Office	03
Walvis Bay Regional Office	04
Otjiwarongo Regional Office	05
Keetmanshoop Regional Office	06
Rundu Regional Office	07
Katima Mulilo Regional Office	08



# Editorial Impressions

## SPOTTING EXCELLENCE IN NamRA ATTIRE

In this edition, we shine a light on **Sethginia Kisting**, an intern within the Department of Human Capital and Strategy, whose graceful presence and professional appearance have not gone unnoticed.

Sethginia effortlessly embodies the NamRA corporate identity, often seen in her signature ensemble, a classic navy-blue jacket and skirt, a crisp white top and a tasteful touch of orange.

Her consistent and elegant presentation reflects not only her respect for the institution

but also her appreciation for what the NamRA colours represent. More than just style, her attire has inspired a subtle yet impactful culture shift among fellow interns, encouraging a standard of formal wear that aligns with our values of excellence and professionalism.

In a world where first impressions matter, Sethginia's polished look continues to set a fine example of how one can wear the NamRA brand with pride and poise.





# Faces at NamRA

In February, NamRA staff gathered for a solemn candlelight event in honour of the late Founding President and Father of the Nation, **H.E. Dr Sam Shafiishuna Nujoma**. The occasion was led by Commissioner **Sam SHIVUTE**, who guided staff in paying heartfelt tribute to a towering figure whose legacy continues to inspire the nation.





