



TIME RELEASE STUDY REPORT LAUNCHED AT WALVIS BAY

Namibia unveiled its inaugural Time Release Study (TRS) Report at the Walvis Bay Port on 1 December 2023. This comprehensive report includes several recommendations that NamRA is fully committed to implement.

FULL STORY ON PAGE 5

CORPORATE TURNAROUND CHAMPION

Commissioner Sam SHIVUTE scooped the Corporate Turnaround Champion Award at the 2023 Namibia Premier Business Awards ceremony held on 7 December 2023. NamRA was shortlisted for two prestigious awards "Public Enterprise of The Year" and "Corporate Turnaround Champion: Commissioner Sam SHIVUTE". The Namibia Premier Business Awards celebrate business excellence in Namibia, honouring outstanding business leaders, businesses and products/services in the various categories.



NamRA'S ORANGE

Discover how a playful social media snapshot transforms into a compelling symbol of unity, vibrancy, and corporate pride.

ON PAGE 16



ADDRESSING REVENUE LEAKAGES: SADC RCTG IMPLEMENTATION

The Namibia Revenue Agency vows to increase efforts to address revenue leakages to facilitate seamless trade following the piloting of the Southern African Development Community (SADC)'s Regional Customs Transit Guarantee (RCTG) scheme. The scheme aims to use a single customs transit bond that will be recognised and applicable across the entire Region Economic Community, SADC's 16 member states.

FULL STORY ON PAGE 7



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INTERNATIONAL Customs DAY

26 January 2024, Walvis Bay, Erongo Region
"Customs Engaging Traditional and New Partners with Purpose"

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EDITORIAL NOTE

Yarukeekuro Steven Ndorokaze
Chief Editor

The year 2024 is upon us and we have already seen the first half of January, signalling that we are indeed underway. Themed as the Year of Great Expectations by His Excellency Dr Hage G. Geingob, indeed there is a great deal to be expected in the coming 12 months. Aligning with that theme, you will be right to expect relevant and instructive content in this edition of the NamRA Communique Wagon, as this presents a reflection on NamRA's activities during the previous quarter, which ties in with the last three months of 2023. In many areas, the year end generally ushers in a phase of "slow down", well not at NamRA as that soon becomes apparent.

Several milestones were attained during the period being reviewed, top amongst that being the launch of the Time Release Study at the Port of Walvis Bay. This project holds great significance for NamRA, as it tells a story of Namibian trade facilitation, with all major role-players putting their "hands on the deck" and delivering on the national assignment. We are reminded that we can't manage what we can't measure, and we now have an informed basis on how long it takes to clear consignments at that port.

Brighter stars are hard to miss, on a night set for recognising great performance in corporate Namibia, whether public or private, the NamRA Commissioner Sam SHIVUTE emerged heads and shoulders above others, walking away with the Corporate Turnaround Champion Award at the 2023 Namibia Premier Business Awards Ceremony last month. NamRA narrowly missed out on the Public Enterprise of The Year Award, testimony to the fact that the work carried out by the passionate army of navy blue and a touch of orange has not gone unnoticed. The African Tax Administration Forum (ATAF) had nothing but praises for NamRA and its key officials.

Another highlight for Volume 13 is the manner and style with which the various NamRA Offices across the country waved goodbye to 2023, with elegance, class and fun. Our regulars such as selected Public Notices, NamRA Faces and the Editorial Impressions make up this rather packed instalment. 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



In the framework of our organisational journey, every thread contributes to the purposeful mission of the Namibia Revenue Agency. We are delighted to present the latest NamRA Communique Wagon edition.

As we immerse ourselves in the reflections of the third quarter it brings me great pleasure to share with you the strides and significant moments that have defined this period for us.

We initiated the quarter with the launching of NamRA's Ethics and Integrity Policy, a cornerstone in our commitment to fostering a work environment steeped in transparency, accountability, and ethical principles. This policy sets the stage for a culture of responsibility that we believe is crucial for sustained success.

During this period, together with various stakeholders we launched the Time Release Study Report at Walvis Bay. This report serves as a valuable tool for government and stakeholders in identifying bottlenecks, inefficiencies, and areas for improvement within the logistics chain.

In October 2023, at the 7th General Assembly of the Africa Tax Administration Forum (ATAF) in Cape Town, South Africa, I alongside my colleagues, Loide Hamutumwa: Manager of Legal Services and ATAF's Country Correspondent and Mulemwa Kawana: Manager of Project and Modernisation were honoured with awards for showcasing exceptional dedication. These awards reflect NamRA's commitment to excellence on the international stage.

In an effort to tackle the backlog of pending refunds, we announced the commencement of a mass release/payment of tax refunds to individual salaried persons and pensioners. This substantial initiative reaffirms NamRA's dedication to providing efficient and timely services to taxpayers.

A timely reminder echoes through this note - there are only 10 months remaining before the current Tax Amnesty Programme comes to end, with the due date set for 31 October 2024. We urge all taxpayers to leverage this window to fulfill their obligations, taking advantage of the provided tax amnesty provisions.

Lastly, aligning with the vision of the President of the Republic of Namibia, His Excellency Dr Hage G. Geingob, who declared the year 2024 "Year of Great Expectations", at NamRA our focus areas for the year will be centred around; Improved service delivery, Implementation of approved business processes, Entrenching the NamRA culture, Enhanced compliance and enforcement, and the Implementation of focused data analytics.

Through these centred areas, we intend to collectively strive for continuous improvement, embracing change, and meeting the expectations set forth for us in the new year.

With gratitude for your unwavering support,

Sam SHIVUTE

Commissioner

Time Release Study

Report Launched at Walvis Bay

NamRA Commissioner Sam SHIVUTE pledged unwavering dedication and serious commitment to the implementation of the recommendations stemming from the Time Release Study conducted at the Port of Walvis Bay. He made this commitment while launching the Time Release Study Report in Walvis Bay on 1 December 2023.

The study, conducted by the Namibia National Technical Working Group, composed of various key border agencies, was carried out at the port between February and July 2023 with the aim of identifying bottlenecks in the clearance process.



Commissioner SHIVUTE, in announcing the study's findings, highlighted that the current clearance duration ranges from a minimum of seven days, twenty hours, and 46 minutes to a maximum of 96 days, three hours, and six minutes. The average time that consignments spend at the Port of Walvis Bay is 19 days, seven hours, and 32 minutes.

During the same event, Ralph Ruiters, Chairman of the Walvis Bay Port Users Association, emphasised the need for collaboration between the public and private sectors to address challenges and enhance the clearance period, ultimately positioning Walvis Bay as a preferred logistics hub.



The study received support from the World Customs Organization (WCO) Accelerate Trade Facilitation Programme and was funded by the United Kingdom's His Majesty Revenue and Customs. Both institutions commended Namibia for its commitment to the project and expressed eagerness to continue collaboration on implementing the recommendations.

Among the key recommendations to improve operations at the Port of Walvis Bay are the optimal utilisation of the ASYCUDA World System, alignment of operational hours with Namport and a comprehensive review of payment regulations and procedures. A similar project will be carried out at the Trans Kalahari Border Post in Omaheke region from 15 to 25 January 2024.





Charting the Course for Enhanced Logistics Efficiency: Stakeholder Reflections on the Time Release Study at the Port of Walvis Bay

Ralph I Ruiters

Chairman – Walvis Bay Port Users Association

Over the past 2-3 years, the Port of Walvis Bay has undergone remarkable growth in cargo volumes, a testament to the improved collaboration between port users and Namport. The shared goal of increasing throughput while ensuring cost competitiveness and effective services has fortified the relationship between Namport and industry, positioning us favourably against other regional ports.

Despite this progress, the port faces overarching challenges that the Time Release Study has accurately identified. A key concern is the lack of alignment among various state authorities. As we enter 2024, our focus must shift towards fostering collaboration among all stakeholders to implement the study's recommendations. With Namibia's strategic objective of becoming the preferred logistics hub in the region, the time is ripe for seizing this opportunity.

The path forward necessitates allocating the required resources for the swift implementation of the study's recommendations, ultimately securing long-term cargo volumes. Both the public and private sectors must strengthen collaboration to establish Namibia as the premier end-to-end logistics solution in the region.

Crucially, increased engagement between port users and authorities is paramount. Regular interactions between port users, NamRA (customs), Ministry of Home Affairs (immigration), and the Ministry of Agriculture (DVS and forestry divisions) are imperative. This enhanced engagement will facilitate the timely resolution of challenges, a critical aspect for sustaining our progress.

In essence, as stakeholders in the Port of Walvis Bay, we stand at a pivotal juncture. By collectively addressing the issues highlighted in the Time Release Study and reinforcing collaboration, we can propel Namibia towards fulfilling its ambition of becoming the preferred logistics hub in the region.

Addressing Revenue Leakages

SADC RCTG Implementation



The Namibia Revenue Agency vowed to increase efforts in addressing revenue leakages to facilitate seamless trade following the piloting of the Southern African Development Community (SADC)'s Regional Customs Transit Guarantee (RCTG) scheme.

The scheme aims to use a single customs transit bond that will be recognised and applicable across the entire Region Economic Community, SADC's 16 member states.

Following the RCTG's approval, the SADC Secretariat with support from GIZ CESARE Trade Project and NamRA, conducted a comprehensive RCTG three day consultative workshop for Namibia's stakeholders in October 2023 targeting various key stakeholders, including Customs Officials, government agencies, financial institutions, transportation companies and clearing agents.

Commissioner Sam SHIVUTE stressed the need for urgency to accelerate efforts in increasing trade volumes and combatting revenue leakages to effectively tackle the region's socio-economic challenges.

"We need to bolster trade, prevent revenue losses and move from promises to tangible actions," SHIVUTE stated during the launch of the workshop.

He further emphasised NamRA's commitment to facilitating legitimate trade while preventing illegal activities like counterfeit medicine circulation and illicit drug trade. "Our primary focus is on enabling lawful trade and preventing unlawful activities," SHIVUTE affirmed.

Aligned with Article 11 of the World Trade Organisation's (WTO) Trade Facilitation Agreement (TFA), which SADC Member States adhere to, the RCTG operationalises freedom of transit for goods. It entails specific measures, regulations, formalities, documentation requirements and customs controls for goods in transit. Furthermore, it aligns with the SADC Free Trade Area (FTA) objectives, aiming to liberalize intra-regional trade, enhance economic development and improve the investment climate.

The SADC Regional Customs Transit Guarantee Scheme was approved in July 2022 by the Committee of Ministers on Trade during the 33rd meeting held in Lilongwe, Malawi.



Maija Shigwedha
Embarks
on a Data Analytics Journey
with **WCO BACUDA** Scholarship



NamRA is proud to announce that Maija Shigwedha, a Data Analyst in the Human Capital and Strategy Department, has been awarded the prestigious WCO BACUDA Scholarship in Data Analytics at the Sungkyunkwan University in South Korea. This incredible achievement not only reflects Maija's commitment to excellence but also highlights NamRA's role in fostering talent and expertise within its staff.

Maija Shigwedha, was selected for the five-month (September 2023 to February 2024) WCO BACUDA Scholarship, a testament to her outstanding contributions and potential within the field of data analytics. This scholarship provides Maija with a unique opportunity to study the intricacies of data analytics at one of South Korea's leading educational institutions, Sungkyunkwan University.

The WCO BACUDA Scholarship is an initiative by the World Customs Organization (WCO) to empower customs administrations worldwide through capacity building and knowledge exchange. Maija's selection for this scholarship underscored not only her individual accomplishments but also the recognition of NamRA as a hub for talent and expertise in the country.

As she embarked on this academic journey, Maija was presented with the chance to explore cutting-edge concepts, methodologies, and tools in data analytics and artificial intelligence. "I am actively participating in a compelling group project focused on the development of an advanced Artificial Intelligence (AI) algorithm specifically tailored for customs tasks chosen by the participants. The program has significantly enhanced my understanding of Artificial Intelligence (AI) and Machine Learning (ML) in the context of Big Data. Says Maija who prior to NamRA served as the Customs and Excise Officer for nine years.

Her experience at Sungkyunkwan University will contribute to her professional growth and by extension, enhance NamRA's capabilities in handling data-driven challenges

NamRA takes pride in supporting and celebrating the achievements of its staff members. Maija Shigwedha's selection for the WCO BACUDA Scholarship is a testament to the caliber of professionals within our organization. As Maija represents NamRA in this prestigious program, we look forward to her return, enriched with new insights and skills that will undoubtedly benefit our organisation and contribute to Namibia's expertise in the field of data analytics.



AFRICAN TAX
ADMINISTRATION FORUM

FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE

NamRA

Awarded

for its Outstanding Work
at **ATAF**

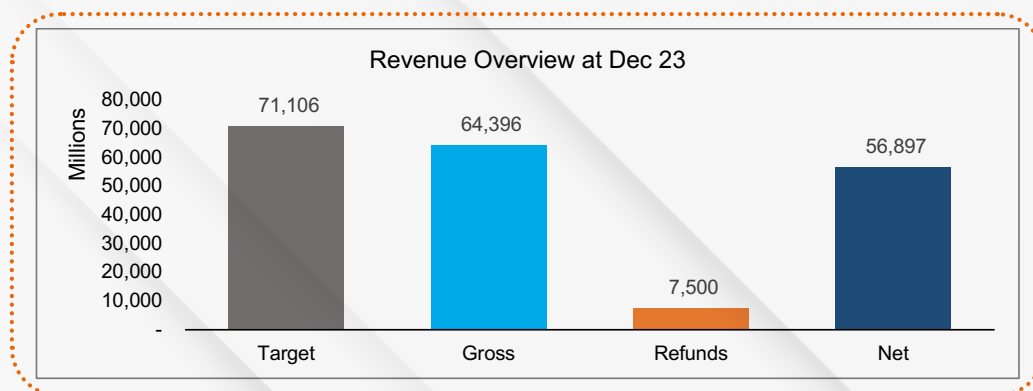
At the just ended African Tax Administration Forum (ATAF) Annual Meetings 2023, the NamRA Commissioner Sam SHIVUTE was awarded as the best Commissioner for furthering ATAF's vision and mission through outstanding leadership and commitment. Ms Mulemwa Kawana, Manager: Project and Modernisation was recognized for exceptional support to ATAF's work and contributing to the advancement of sound tax systems in Africa. Recently appointed Country Correspondent Loide Hamutumwa, who serves as Manager: Legal Services, was also awarded for outstanding contribution as best ATAF Country Correspondent in 2023.

The prestigious recognitions honour their exceptional contributions to the ATAF NEW DECADE tax agenda on Domestic Revenue Mobilisation, Building a Robust Tax System supported by Data, Capacity Building and Leveraging Technologies Efficiency (both for domestic taxes and Customs and Trade facilitation) and the Evolving Global Taxation. Join us in applauding their work aimed at elevating NamRA to greater height of becoming a World Class Revenue Agency.



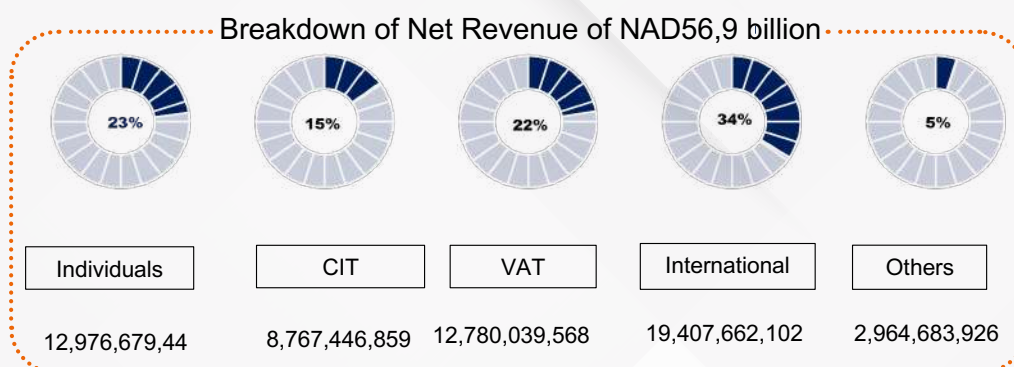
At the end of the third quarter, NamRA collected a net amount of N\$56,9 billion which equates to 80% of the total revenue target of N\$71,1 billion for the financial year FY2023/2024.

The figure below depicts an overview of the revenue collected as at 31 December 2023.



From the table above, it can be deduced that NamRA collected a net amount of N\$64,4 billion in gross revenues, with a net amount of N\$56,9 billion. Refunds paid out for the period April to December 2023 amount to N\$7,5 billion. The net amount equates to 80% of the target set for the financial year FY2023/2024.

The net amount collected at 30 September 2023 is broken down into various main tax categories as shown in the figure below.



	FY2021/2	FY2022/3	Fy2023/4
Annual Revenue Target	N\$49.4 billion	N\$53.4 billion	N\$71.1 billion
Mid-Year Net Revenue	N\$37.3 billion	N\$42.5 billion	N\$56.9 billion
Mid-Year Refunds	N\$5.8 billion	N\$6.7 billion	N\$7.5 billion

NamRA's

Grand Celebration

Year-End Functions Nationwide

The Namibia Revenue Agency wrapped up the year on a joyous note, orchestrating a nationwide Year-End Functions in December 2023 that brought together all its offices across the country to commemorate the achievements of the past year. The festivities were marked by a tapestry of unique themes chosen by each office, underscoring the creativity and diversity prevalent within the NamRA community. From sophisticated black-tie affairs to spirited cowboy-themed gatherings, the events reflected the distinctive character of each office.

On 2 December 2023, sixteen regional offices held their respective functions, setting the stage for the grand culmination at the Windhoek Offices' Year-End Function on 9 December 2023. This final celebration unfolded as an elegant, all-black-tie affair, where attendees radiated glamour and sophistication in their exquisite evening wear, elevating the event to an affair of elegance.

A pivotal moment during the 2023 Year-End Function was the introduction of award categories. This added an extra layer of recognition and prestige to the event, honouring outstanding contributions and achievements within the NamRA community. In capturing the significance of this milestone, Commissioner Sam SHIVUTE shared his thoughts on the festivities, stating, "The Year-End Function serves as a testament to the hard work and dedication of our NamRA family. It is a moment to not only celebrate our collective accomplishments but also to acknowledge the individual efforts that make NamRA the exceptional organisation it is."

As NamRA embraces its commitment to positively impact the livelihood of every Namibian, the Year-End Function stands out as a key occasion, bringing together the entire organisation to reflect, celebrate and set the stage for another year of success.



Year End

AWARDS 2023

COMMISSIONER AWARDS

Best Performing Departments

Legal Services
Strategic Communications
and Support Engagements
Human Capital and Strategy

COMMISSIONER AWARDS

Most Impactful and Best Executed Projects

Income Tax Fraudulent Refunds
Time Release Study
Town Square Relocation Project

COMMISSIONER AWARDS

Individual Awards

Patrick Tongo
Oscar Sheehama
Mahnaem Haidula
Mulemwa Kawana
Jessica Sibeya
Fabian De Kock
George Halweendo
Jesaya Kandove
Peneyambeko Kapofi
Jenny Oswald
Owen's Ndelelwa
Nixon Cloete
Louise Paulus

STAFF NOMINATIONS

Brand Ambassador of the Year

Ivan Hamukuaja

Value Ambassador of the Year

Anna-Marie Shikusho

Sportsperson of the Year

Marietjie Haroedes



Legal Services



Strategic Communications and Support Engagements



Human Capital and Strategy



Income Tax Fraudulent Refunds Committee



Time Release Study National Technical Working Group



Town Square Relocation Project



Individual Awards



Brand Ambassador: Ivan Hamukuaja

Year End

AWARDS 2023

EXECUTIVE AWARDS

Human Capital and Strategy - Hilde Nambala

Strategic Communications and Support Engagements - Magano Naimbale

Information Technology - Nixon Cloete

Risk Management and Internal Audit - Mulemwa Kawana

Legal Services - Junias Makoka

Internal Affairs - Amon Haitula

Customs and Excise - Julinda Makili

Domestic Taxes - Ndeyapo Karipi

Finance and Corporate Services - Etuwete Nashima



Year End

AWARDS 2023

REGIONAL MANAGER AWARDS

Domestic Taxes Northern Region
Louise Paulus

Customs and Excise Far North Region
Godwin Mwilima

Customs and Excise Western Region
Twelimangulula Nashiku

Domestic Taxes Far North Region
Albert Meki

Domestic Taxes South Region
Mervely Garoeb

Domestic Taxes North Central Region
Sheya Rugodi

Customs and Excise Northern Region
Herbert Shiweva

Domestic Taxes Central Region
Allen Boois

Customs and Excise Central Region
Peneyambeko Kapofi

Domestic Taxes North Eastern Region
Rauna Nashipili

Domestic Taxes Western Region
Marietjie Haradoes

Customs and Excise South Region
Natassia Coetzee





PUBLIC NOTICE

Time Release Study Undertaking at Trans-Kalahari Border Post

The Namibia Revenue Agency (NamRA) is pleased to announce the undertaking of the second Namibia Time Release Study (TRS) from 15 to 25 January 2024 at Trans Kalahari Border Post, Omaheke Region.

The Time Release Study is a strategic and internationally recognized tool developed by the World Customs Organisation (WCO) to measure the actual time required for the release and/or clearance of goods, from the time of arrival until the physical release of cargo, with a view to highlight bottlenecks in the trade flow process and implement measures to improve the effectiveness and efficiency of border procedures.

The process entails measuring the actual clearance time of cargo from the time of arrival in Namibia until the physical release of the shipments to the traders in accordance with Article 7.6 of the World Trade Organization Trade Facilitation Agreement (WTO TFA).

The business community, esteemed stakeholders and the public at large are hereby notified about the second Namibia Time Release Study undertaking from 15 to 25 January 2024 at Trans Kalahari Border Post. In the same vein NamRA extend appreciation to the participating stakeholders for their commitment to the TRS.

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Issued by:

Yarukeekuro Steven Ndorokaze

Chief Strategic Communications and Support Engagements
Namibia Revenue Agency

NamRA's *Orange* Turning a social media Meme into **Brand Pride**

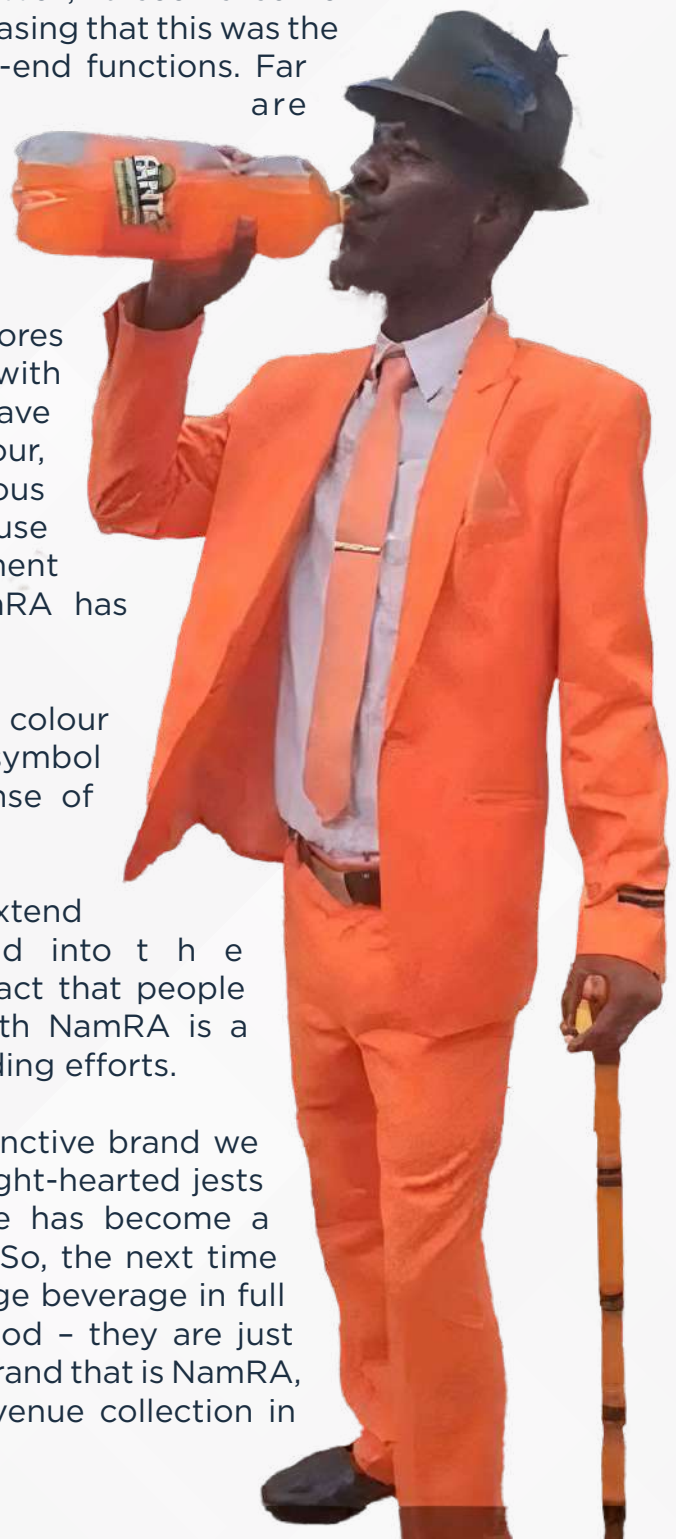
In the realm of social media, in November 2023 a humorous photo made the rounds featuring someone dressed head-to-toe in vibrant orange, gulping down a whole two-litter bottle of Fanta Orange. The joke? Well, it seems some mischievous netizens were playfully teasing that this was the official dress code for NamRA's year-end functions. Far from being offended, we at NamRA are embracing the humour and using it to highlight the powerful brand identity we have cultivated.

The photo, now widely shared on social platforms, humorously underscores the association of the colour orange with NamRA. While other companies may have chosen orange as their corporate colour, it has undeniably become synonymous with NamRA. Far from being a cause for concern, we see this as a testament to the strong brand presence NamRA has established.

As the image playfully suggests, the colour orange has become our trademark, a symbol of unity, vibrancy and a shared sense of identity among NamRA employees.

It is heartening to witness our brand extend beyond the professional realm and into the playful banter of social media. The fact that people are associating all things orange with NamRA is a testament to the success of our branding efforts.

At NamRA, we take pride in the distinctive brand we have built. From serious matters to light-hearted jests on social media, our vibrant orange has become a recognisable symbol of who we are. So, the next time you see someone sipping on an orange beverage in full NamRA orange attire, give them a nod – they are just celebrating the unique and powerful brand that is NamRA, echoing the profound impacts of revenue collection in our country.



Editorial *Impressions*

SPOTTING EXCELLENCE IN NamRA ATTIRE

Mr Fabian de Kock, Principal Tax Officer within the Large Taxpayers Unit under the Debt Management and Taxpayers Services Division of Domestic Taxes is our catch for this period. For Fabian, our corporate colours transcend being mere hues on a palette; they embody an emblem of commitment and excellence that resonates profoundly with his professional journey thus far.

Elegantly clad in navy blue, white and a touch of orange, Fabian doesn't just wear the NamRA colours as a sartorial choice; it is a manifestation of his dedication to the values and standards of NamRA.

Each time he dons these corporate colours, they become a daily affirmation - a tangible reminder of his commitment to serve NamRA with diligence, integrity and a relentless pursuit of excellence.



Faces at NamRA



Faces at NamRA



Faces at NamRA



