

IN THIS ISSUE

1. EDITORIAL NOTE
2. COMMISSIONER'S NOTE
3. THE 19TH ADMINISTRATIVE MEETING FOR REGIONAL INTELLIGENCE LIAISON OFFICE (RILO)
4. NAMRA TAKES ON EPUKIRO
5. NAMRA TAX CAFÉ - NO TAXATION WITHOUT A HUMAN FACE
6. ONE STOP BORDER POST AT TRANS KALAHARI AND MAMUNO BORDER POSTS
7. MUHEMBO BORDER POST - INSPIRING PEACE AND SERENITY
7. PHILLA MWILIMA - STEERING NAMRA CUSTOMER EXPERIENCE
9. INTERVIEW WITH MR. WILLBROAD PONISO, HEAD OF CUSTOMS AND EXCISE
10. NAMRA DONATES SANITARY PADS TO THE KAVANGO EAST GIRLS
11. SWAKOPMUND BUSINESS COMMUNITY WELCOMES NAMRA
12. MEDIA STATEMENT ON SECOND HAND CLOTHES
13. CLIENT SERVICE CHARTER
14. EDITORIAL CONGRATULATIONS
15. SEEN AROUND...

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PHILLA MWILIMA

STEERING NamRA CUSTOMER EXPERIENCE

The Namibia Revenue Agency (NamRA) opened the Dedicated Service Centre in Windhoek, first of its kind aimed at serving as a one-stop shop for taxes and customs matters..

We spoke to Philla Mwilima, Supervisor of the Centre on her daunting yet exciting assignment about leading the team responsible for providing efficient customer experience.

Full Story on Page 8




MUHEMBO BORDER POST - INSPIRING PEACE AND SERENITY

A special focus on NamRA's prolific wildlife station.

Full Story on Page 7

UPDATE PERSONAL INFORMATION FOR TAXPAYERS

When a taxpayer registers on the Integrated Tax Administration System (ITAS), the system requires personal information to be provided and updated regularly when any change happens. This allows NamRA to maintain a reliable database with sufficient and accurate information.

When registration is completed, it means:

1. Taxpayer's full names are correctly captured
 2. Full address (residential and postal)
 3. Contact details (office, cell phone or e-mail)
 4. Date of birth / company registration number
 5. Company registration date
 6. Correct Banking details for any tax refund
- Information captured as part of the registration process is used by other modules to communicate with the taxpayer timely.

For the following purposes:

1. Remind taxpayers of the approaching deadlines and outstanding debits
 2. Return submission status
 3. Assessment outcome
 4. Attending audit meetings and to upload required information
 5. Other communications
- It is important that taxpayers submit returns timely to avoid being penalized. Taxpayers are therefore encouraged to ensure that their personal details are current, which can be done on ITAS or at any NamRA office near you.

For enquiries: info@namra.org.na



EDITORIAL NOTE

Steven Yarupeekuro
Ndorokaze
Chief Editor

The 2022/3 financial year is well and truly underway, rolling at some pace it must be said. During the first half of FY2022/3 (ending 30 September 2022), our recruitment process gained momentum while stakeholder engagements continued on a rather high note. Therefore, it should come as no surprise when we feature several new appointments in this edition (July -September 2022), together with the various engagements. We speak to NamRA's Head of Customs and Excise regarding the priority projects and activities that the Department is spearheading. The NamRA Dedicated Service Centre has opened to the public, seen by many as a "breath of fresh air" and we will reflect on the experience thus far. It is always good to get feedback on what we do and we have included a contribution from the Swakopmund Business Chamber on their impression of our engagement held at that town.

In July, our staff engagements took us to the Muhembo Border Post in the Kavango East Region, connecting Namibia and Botswana. It is an entry point of its own kind, operating in a game park with game roaming at will. During the last quarter, NamRA hosted the 19th Administrative Meeting of the World Customs Organisation (WCO) Regional Intelligence Liaison Office – Eastern and Southern Africa (RILO-ESA) at Swakopmund, which saw participants from various countries attending the gathering.

The One Stop Border Post (OSBP) at Trans-Kalahari and Mamuno Border Posts is on the radar and we will highlight the signing of the principal agreement. We are also featuring the maiden issue of the NamRA Tax Café, a platform for NamRA experts to share views and guidance on the matters relevant to our operations and activities. We therefore 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

As we reach the half-year mark (30 September), we are happy to observe that we held firm to our values, particularly on integrity; to maintain high morals and consistency in our work as the Namibia Revenue Agency (NamRA). In the past months, two cases of bribery were recorded and reported to the Namibian Police and ACC, thanks to our staff members who have demonstrated a high level of integrity for they know that the work that we do is second to none in the development of our nation. The Namibian Police and the Anti-Corruption Commission are also commended for their swift action in apprehending the suspects.

We continue to remind our stakeholders that we do not need 'lunch' to speedily serve you and those who will request for 'lunch' from you in exchange for service will be dealt with as they do not belong to the NamRA family. We are legally obliged to improve service delivery to our clients and all our services are free of charge.

Furthermore, the just ended quarter brought a lot of excitements, we opened the NamRA Dedicated Service Centre in Windhoek aimed at providing efficient and best client experience to our stakeholders. The opening of the Centre at the corner of Robert Mugabe Avenue and John Meinherth Street is part of delivering on our mandate to improve service delivery. This office is equipped with a queue management system to maintain order and safety to our clients. Similar centres will be replicated at our regional offices in future. I invite you to visit the centre for all your Customs and Tax related queries.

We are further enthusiastic about implementing our Client Service Charter as from 1 October 2022. The charter sets standards of the services that taxpayers, traders and any other client can expect from NamRA. It also provides an opportunity for client feedback which will help NamRA in improving services. The charter is published on page 14.

We remain committed to absorbing all staff seconded to NamRA from the Ministry of Finance and our Human Capital Department supported by the other Business Units have been working around the clock conducting interviews and ensuring that we have the right people in the right positions. For a large institution such as NamRA, this process has not been a walk in the park. While several seconded staff members are still waiting to be interviewed or receive their appointment letters, I am delighted to report that more than 400 staff members from internal recruitment process have received their appointment letters and those who accepted the offers started at their new duty stations as from 1 October 2022. I wish to congratulate and welcome you all to NamRA. NamRA is under serious construction. We will continue to be seized with getting the right people in the right positions, optimising our systems, re-engineering our business processes to bring about required efficiency and build an organisational culture aligned with our corporate values. We are committed to build a world class Revenue Agency serving with passion to positively impact the livelihood of every Namibia. It is possible.

As part of our Corporate Social Responsibility during this period, NamRA Management donated sanitary pads to the Governor of Kavango East region to support vulnerable girls in the region to remain in school during their menstrual cycle. We are proud to be making a positive impact in the livelihoods of all Namibians while serving with passion.

Happy reading.

Sam SHIVUTE
Commissioner

NamRA HOSTS THE 19TH ADMINISTRATIVE MEETING FOR THE WCO REGIONAL INTELLIGENCE LIAISON OFFICE EASTERN SOUTHERN AFRICA-WCO RILO-ESA NATIONAL CONTACT POINTS (NCPS)



NamRA hosted the 19th Administrative NCPs Hybrid Meeting of the World Customs Organisation (WCO) Regional Intelligence Liaison Office – Eastern and Southern Africa (RILO-ESA) under the theme “Data driven technologies: Rethinking our collaborations, making intelligence sharing simple”.

The meeting was held in Swakopmund, Namibia from 23 to 25 August 2022. Thirty representatives consisting of NamRA officials, representatives from Burundi, Zimbabwe and Kenya RILO-ESA Member States, WCO, SADC TWIX, together with national stakeholders such as INTERPOL, Ministry of Environment, Forestry and Tourism and the Namibia Central Intelligence Service attended the meeting. There were further 20 stakeholders who participated virtually.

NamRA Commissioner Sam SHIVUTE officiated the meeting, expressing gratitude to WCO and RILO-ESA leadership for according NamRA the opportunity to host the meeting.

The meeting was funded by the Namibia Nature Foundation, a cooperation that SHIVUTE said should not be taken lightly.

“The theme of this meeting is consistent with the theme of the 2022 International Customs Day, which calls for “Scaling up Customs Digital Transformation by Embracing a Data Culture and Building a Data Ecosystem.” “The WCO has committed to investing in the establishment of a more global digitalized and data-driven customs environment in 2022” he said.

SHIVUTE emphasized the importance of intelligence sharing among customs administrations and other enforcement agencies, pointing to the WCO Illicit Trade Report, particularly the most recent report issued in 2021 and its importance for data collection.

Delivering his remarks virtually, Batsirai Chadzingwa, ZIMRA Customs and Excise Commissioner of ZIMRA stressed the importance of the theme, adding that it required commitment from all to become a reality. He observed that to address illicit trade issues and maximize revenue collection, the RILO-ESA must share intelligence and NCPs must be active and visible in ensuring the visibility of the intelligence-sharing network.

At the meeting, Burundi was welcomed as a new RILO-ESA member.

NamRA TAKES ON EPUKIRO



The village of Omaueozonjanda, in the Epukiro Constituency of the Omaheke Region was turned into navy-blue, white and orange colours as NamRA extended its taxpayer/trader education to the remote village, situated approximately 100 km east of Gobabis. The visit by NamRA was at the invitation of the Constituency Councilor Packy Pakarae who was concerned about the level of tax compliance in his community. The engagement was held over two days from 26-27 July 2022 and over 50 taxpayers were assisted for various reasons.

Councilor Pakarae initiated the idea after an engagement in the constituency by the Business and Intellectual Property Authority (BIPA) which resulted in the registration of more than 60 new businesses. It is required that once a business has been registered with BIPA, tax registration should follow with NamRA. As these businesses were not tax registered, NamRA welcomed the invitation and travelled to the village not only to register businesses but also to carry out

taxpayer/trader education and assist taxpayers with their queries including registration and submission of tax returns on the Integrated Tax Administration System (ITAS).

The engagement was in line of NamRA's Annual Stakeholder Engagement Plan, aimed at engaging stakeholders and educating taxpayers and traders on tax and customs issues including the far remote communities who are in most cases at the periphery of information.

Pakarae commended both NamRA and the community for turning up, stressing that tax compliance is very important as it does not only open doors for individuals and businesses but also contribute to the development of the country including rural areas such as Epukiro. More engagements are lined up in various towns and villages to optimize revenue collection through improved and voluntary compliance.

Dear Readers,

The Namibia Revenue Agency (NamRA) remains committed to continuous tax education to overcome knowledge gaps. It is against this backdrop that we are introducing 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 to this article.

Happy reading.



Loide Hamutumwa
Manager: Legal Services

NO TAXATION WITHOUT A HUMAN FACE



Memory Mbai
Manager: Audit and
Compliance

In "The Theory of Moral Sentiments", Adam Smith laid out the foundation of modern economics; that in every society, individuals have basic needs – such as access to basic health care and safety, means of a better living and adequate education.

Sharing the same core values is the Namibia Revenue Agency (NamRA); which is entrusted with the mandate of tax administration on behalf of the State. NamRA strives to be a world-class revenue agency with its focus premised on the needs of each taxpayer and trader and seeks to achieve this through the banner of serving with passion and impacting the livelihood of every Namibian.

A good tax system considers the importance of the social contract, the rising expectations of its citizens, builds better taxes to provide funding for public goods and services, and oversees how its citizens coexist in harmony. At NamRA, we believe that taxation is first and foremost about people and should be primarily concerned with impacting lives.

A sense of unity to finance Namibia and its future cannot be overemphasized. This is true to respond to economic changes and to safeguard the economy and its citizens. It is our view that taxation is part of the key to unlocking and growing the economy. Since its inception, NamRA has been engaging with its taxpayers to create loyal relationships and more importantly, for the taxpayers to understand the dynamics of taxation and the importance of tax compliance, as the consequences of non-compliance with the provisions of the law will lead to NamRA employing all legal means at its disposal, to collect such taxes that are due to the State, without fear or favor.

We hold the view that there is power in tax education to break knowledge gaps. It is against this backdrop that NamRA is geared to lift the spirit of taxation in Namibia through a series of tax education initiatives, aimed at equipping taxpayers with the necessary understanding of tax legislation to strengthen tax compliance, bring taxpayers into the tax net and ensure that taxpayers are treated in the same way to build the economy.

Tax morality requires all parties involved to bring a human face to taxation, requiring both compliant citizens and a responsible government both upholding the social contract as a modern economy is possible in Namibia if persons and companies are to cooperate as dutiful taxpayers.

This is telling a tax truth!



Dr. Hage G. Geingob, President of the Republic of Namibia and Dr. Mokgweetsi Eric Keabetswe Masisi, President of the Republic of Botswana



Sam SHIVUTE, Commissioner of Namibia Revenue Agency and Ms. Ms Jeanette C. Makgolo, Commissioner General of Botswana Unified Revenue Service

ONE STOP BORDER POST AT TRANS KALAHARI AND MAMUNO BORDER POSTS

Namibia and Botswana signed the Bilateral Agreement for the establishment of a One Stop Border Post (OSBP) between Mamumo and Trans Kalahari Border Posts. The Bilateral Agreement was concluded at the Inaugural session of the Bi-National Commission (BNC) session held in Gaborone, Botswana on 9 September 2022. The Bilateral Agreement was signed by the Honourable Dr. Albert Kawana, the Minister of Home Affairs, Immigration, Safety and Security on behalf of Honourable Ipumbu Shiimi, the Minister of Finance.

NamRA was part of the Economic Cluster Senior officials meeting which took place from 5 to 6 September 2022, and the Minister's meeting which was held on 8 September 2022. In a Joint communique on the occasion of the BNC, it was resolved that the Implementation Agencies (Botswana Unified Revenue Service (BURS) and the Namibia Revenue Agency (NamRA) must develop an implementation plan by the end of November 2022, and work towards implementing the OSBP at the Trans Kalahari and

Mamuno Border Posts. To improve the facilitation of trade and operational efficiency at the border, the BNC also resolved to extend the operational hours at Trans-Kalahari and Mamuno Border Posts to 24 hours effective, 1 April 2023.

On the sideline of the BNC session, NamRA held a Bi-lateral meeting with BURS on 7 September 2022 to consider the OSBP implementation framework in terms of which the NamRA Commissioner and BURS Commissioner-General agreed to establish focal implementation teams for Namibia and Botswana to comply with the set timelines.

The Heads of State; His Excellency Dr. Hage G. Geingob, President of the Republic of Namibia and His Excellency Dr. Mokgweetsi Eric Keabetswe Masisi, President of the Republic of Botswana directed the relevant Offices, Ministries, and Agencies (OMAs) to urgently implement the signed agreement and ensure that the intended objectives are duly achieved.

MUHEMBO BORDER POST – INSPIRING PEACE AND SERENITY



Situated in Mahango National Park, approximately 232 Km East of Rundu, Kavango East Region in the Mukwe Constituency, Muhembo Border Post is undoubtedly NamRA's unique workstation providing breath-taking experience due to abundant and diverse wildlife. The station is for those who love peace and serenity or seeking to swim in the nature as they execute their official duties.

It is one of the oldest entry/exit points between Namibia and Botswana which was initiated in 1984 with customs officials operating under a tree to clear travellers and goods. There was a small and bushy road at the time for both people and vehicles. The first office structures were prefabricated materials which has now been transformed into a modern facility with running water, electricity and the internet.

Muhembo Border Post is now an international border post, bordering with Botswana and it was officially inaugurated by the then Deputy Minister of Finance Tjekero Tweya in December 2005. Currently, the post is manned by five staff members headed by a Chief Customs Officer. They all served at Muhembo for more than six years. Although some of the staff members now want to be transferred to other places, they said working in the game park has been an amazing experience of their lifetime. "We have an opportunity to see wild animals on a daily basis, sometimes elephants would also pass by. The chirping of birds in the trees and the screaming of hyenas, jackals and sometimes lions can be exciting at times" says Thomas Maketo, Customs Officer who has been working there since 2012.

Although the place is situated deep in the forest, the Government has also constructed official accommodation, with each staff given a two-bedroom house. Other border agencies such as the Namibian Police and Road Fund Administration are also at Muhembo providing an opportunity for networking and creating friendships.

The Namibian side is called Muhembo while in Botswana it is referred to as Mohembo. The meaning is the same and what is known so far is that the place is named after one of the ancestors in the area.

Goods mostly exported are cements and fuel (diesel) while fruits and vegetables, fertilizers, second hand motor vehicles are imported into Namibia. Small traders are also bringing in goods that they sell on the street such as cell phone accessories, blankets, clothing and other small products. About hundred people use the border on a daily basis.

During the visit by the Management, NamRA Commissioner Sam SHIVUTE thanked the staff members who serve in remote areas such as Muhembo. He acknowledged the challenges experienced by staff members while carrying out their duties but assured them that with the taking over by NamRA, the situation will improve. The Commissioner said NamRA was determined to improve the working environment and that incentives for those operating in remote environments will be introduced in future.



PHILLA MWILIMA

STEERING NamRA CUSTOMER EXPERIENCE

NamRA is one of the few if not the only public institution required by law to improve services. Improving service delivery has been on the agenda since NamRA Day 1 and in August 2022 a new office, NamRA Dedicated Service Centre was opened in Windhoek to provide the preferred customer experience to our clients.

On the front-line is 34 year old Philla Kabuba Mwilima a former Taxation Officer under the Ministry of Finance. Mwilima a holder of MBA in Finance among other qualifications has taken up a new challenge as Supervisor of the Centre, overseeing activities covering Customs and Excise and Domestic Taxes Departments.

1. What do you find fascinating about your new role as Supervisor of the NamRA Dedicated Service Centre?

I manage a team of 23 staff members, of which 8 report directly to me. I also find it very interesting watching my team bond and them being able to do the work on their own, how they come in every day and just serve clients with smiles is very rewarding.

There is a certain Joy that one feels when a client is pleased with the services they received and this is made possible by the hard work of the NamRA Dedicated Service Centre Team.

2. Tell us about your daily routine at the Centre?

On an ordinary day, I get to the office at 07:00 or sometimes before that for the hygiene team to make sure that they have the necessary cleaning supplies. After that I start checking if all the systems are working properly and when the staff arrive, they also do the same and inform me of any issues.

As busy as we are, I have to find time to chat to my staff, greet them sometimes in groups or individually and this is how we create a mutual understanding which is important in a working environment such as this one. I also make time to go around and greet the clients.

Sometimes the morning routine gets replaced with finding solutions to technical issues related to IT equipment and systems where I contact our IT Office or the Vendors for assistance. I avail myself to help the team with the challenges that they face throughout the day. Some activities are repeated daily and the rest are built around the challenges faced on the day and how best they can be resolved. However, every day is a rewarding experience

3. Are there any challenges related to the fact this Centre is the first of this kind and you being the founding Supervisor?

Yes, being the first NamRA Dedicated Service Centre there are high expectations not only from within NamRA but also from the clients on the quality and efficiency of our services. Supervising different types of individuals can be challenging as it requires focus, consistency, patience and being able to support the team through the challenges they face. However, I am leading a great team that together, we always try to find solutions.

4. What feedback do you receive from clients who come at the Centre?

Clients will often say the staff are very professional, polite and provide services promptly and this is exactly what we do. The office environment is so positive and it's the kind of environment where they would want to be in. One client had said such an environment would make one want to comply as it makes them feel valued.

5. A lot of people when they come to the Centre are impressed by the office environment, do you somehow think it motivates your staff members to work hard?

The work environment was set up to be conventional and each staff member has a workstation equipped with resources to ensure they perform duties without difficulties. Duties are clearly specified for everyone. There is a staff room for tea breaks, lunch where they can unwind with television entertainment. I am honoured to serve at this Centre.

6. You recently posted a picture of yourself, and your female colleagues dressed in a stylish dress of NamRA colours. How did that come about?



Two of the client services staff Selma Mulenamaswe and Tijpenandjam-bi went shopping together. They wore the dresses to work and said to me and the others how nice it would be if we all had the same dress to wear and we all agreed so they collected everyone's sizes and called the shop and asked if they could reserve them for the NamRA employees and there were very pleased to do so. Later, it was agreed as a team to wear this dress every Mondays. The discussions over the dress mostly took place over tea breaks and lunch breaks in the staffroom.

7. What would you tell taxpayers and traders who are not aware of the Centre and the efficient services you are providing here?

The NamRA Dedicated Centre is open to the public from 08:00 to 17:00 weekdays, serving clients during the lunch hour.

We provide the following services to taxpayers and traders:

DOMESTIC TAXES SERVICES

- General enquiries
- E-Portal registration linking and registration as new taxpayer
- E-filing of tax Returns
- Assessment and return revision for individual salaried persons.
- Issuing of Good Standings Certificate
- Taxpayer registration certificate
- Online penalty waiving submission
- Tax relief programme registration
- Taxpayer modification (ID Number, Postal address and Contact details)

CUSTOMS & EXCISE SERVICES

- Bond licensing applications
- Clearing agent license applications
- Renewal of clearing agent license
- Applications of extension on temporary importations of goods (Rebate 490.00 and 490.03)
- Customs client services and procedures
- Warehouse registration applications
- Authorized Economic Operator Compliance (Aeo-C) Preferred Trader Programme
- General customs enquiries
- Export Processing Zone (EPZ) queries.



INTERVIEW WITH **MR. WILLBROAD PONISO,** HEAD OF CUSTOMS AND EXCISE

Mr. Willbroad Poniso was recently appointed as Head of Customs and Excise in the Namibia Revenue Agency, after acting in the position for more than a year since the inception of NamRA. He previously served as the Deputy Director of Customs and Excise under the Ministry of Finance. His experience in Customs Administration spans over 30 years and is highly respected as an expert in the field. We sat down with him on few issues affecting Namibian Customs today.

1. What will your priority be as you take up the new role as the substantive Head of Customs and Excise?

At the top of my agenda is to focus on positioning strategic skills in the organisation and ensure that we complete the recruitment process so that the right people with the right skills are appointed in the right positions. Secondly, to ensure that we develop coherent policies aligned with supporting the NamRA strategic plan. With well-designed policy measures, that are simplified and captured in a transparent and clear approach that describes both the policy itself and the means of its implementation, these are essential tools to the Department of Customs and Excise. Thirdly, our work conveys benefits to all Namibians this we shall achieve by maximising revenue collection, facilitate legitimate trade, enhance voluntary compliance amongst our trading community and finally, we will ensure the effective implementation of the approved policies and promote customs reforms and modernisation.

2. How is the NamRA Customs and Excise Department faring in the digital transformation space, especially when it comes to the processing of documents?

NamRA has positively responded to the call of the World Customs Organisation's theme of dedicating 2022 to scaling up Customs Digital Transformation by Embracing a Data Culture and Building a Data Ecosystem, which also redirected the customs administrations to tap data from other agencies, commercially available databases and open-source information platforms such as digitized global public records and multilingual news sources.

Our Department has implemented the Automated System for Customs Data (ASYCUDA) for the management of a declaration process (import and export), direct trader input, accounting, warehousing, temporary admission/importation and statistics. NamRA is in the process of enhancing and optimizing this system to make the processing of document faster to enhance trade facilitation and ensure more effective enforcement through risk management, sharing and matching of information in collaboration with other Government Agencies for decision making and planning. This is an indication of our commitment to embrace digitalisation and simplify the processing of documents. The undermentioned work in progress initiatives for the enhancement of trade facilitation and mitigate the identified

revenue leakages are: Electronic Certificate of Origin, The I/24-7 Motor Vehicle Verification system has been interfaced with the ASYCUDA to verify the status of exported / imported vehicles, Unique Consignment Reference (UCR) Project: Ongoing pilot for the electronic sharing of data between NamRA and South African Revenue Agency on consignments traversing between the two countries, and the Import Verification System which is the Bank of Namibia project, aimed at combating of illicit financial flows by and comparisons of advance payment against the imported consignment.

3. The issue of clearing agents and dormant entries in customs has been on the NamRA agenda since inception. What is the latest?

There has been significant milestone achieved, with regards to the clearing agents and dormant entries and we are committed to finding a lasting solution. The public and all our esteemed stakeholders have been notified through NamRA website and all our social media platforms that the application for licensing as clearing agents begun by on 1 July 2022 based on existing procedures. This was done to ensure operational continuity, while we await the gazetting of the New Rules for the Clearing Agents. As of 1 July 2022, all existing clearing agents were required to reconfirm their licences and avail themselves for the reinspection of their premises.

An engagement was done via Microsoft Teams Stakeholder Educational Session on Licensing of New Clearing Agents and dormant entries and some of the issues discussed at this educational session was the measures undertaken with regards to the handling of the dormant entries; Introduction of a threshold of up to thirty (30) Dormant Entries, period not exceeding six (6) months, Implement ASYCUDA System control, in terms of suspension and subject dormant liabilities to renewal of Clearing Licensing.

4. What is your expectation from Namibian exporters and importers doing business with NamRA

As patriotic Namibians we are anticipated to exercise voluntary compliance to enable NamRA to collect the correct revenue on behalf of the Government for its social and developmental agendas. We further encourage our esteemed traders and stakeholders to partake free of charge in our reforms programmes such as the Authorised Economic Operators (AEO), Advance Ruling and play an increasingly important role in the supply chain. The information in relation to these programmes can be obtained at our newly opened Dedicated Service Centre in Windhoek and at all our regional offices countrywide at no cost.

NamRA DONATES SANITARY PADS TO THE KAVANGO EAST GIRLS

NamRA donated sanitary pads to Governor of Kavango East Region Bonifatius Wakudumo during the stakeholder engagement session held in Rundu on 21 July 2022. The N\$2500.00 worth donation was made towards the Governor's initiative of supporting young girls from vulnerable communities in the region.

Handing over the donation NamRA Commissioner Sam SHIVUTE said his management was touched by the information shared by the Governor during the courtesy call to his office that many young girls miss school up to six days every month during their menstrual cycle. This is because of poverty and stigma for being unable to afford sanitary pads, which consequently deprives them of quality education.

SHIVUTE indicated that the donation was voluntarily raised by the staff members who accompanied him to the Kavango East Region, in line of the NamRA's vision of making a positive impact in the lives of the Namibians.



From left Bonifatius Wakudumo, Governor Kavango East region, Ludwig Thikusho, Chief Regional Officer of Kavango East Regional Council, Gabriel Kanyanga, Mayor of Rundu and Sam SHIVUTE, NamRA Commissioner

In August 2022, NamRA also donated a consignment of books of 490 titles to the estimated value of N\$ 400 000.00 to the Directorate of Namibia Library and Archives Services in the Ministry of Education, Arts and Culture. The Ministry appreciated the donation, stressing that it will aid the library services to meet the needs and interest of communities, encouraging literacy band to promote the love for reading, learning and cultural enrichment. The books were forfeited to the State after importers failed to comply with customs import procedures as per the Customs and Excise Act. Tonateni Shidhudhu, NamRA's Manager of Strategic Communications and Stakeholder Engagement handed over the books to the Director of Namibia Library and Archive Services Ms. Sarah Iyaloo Negumbo.



SWAKOPMUND BUSINESS COMMUNITY WELCOMES NamRA

On 17 August 2022, the NamRA held a Stakeholder Engagement Session at Swakopmund. The session was attended by various stakeholders who represent individual and business taxpayers and traders. One such a stakeholder is the Swakopmund Business Chamber, an independent business network across all keys sectors and property owners, who, through their President Paul Tangeni Ndjambula shared their reflection on the engagement.



Mr. Paul Tangeni Ndjambula
Swakopmund Business Chamber President

As the president of the Swakopmund Business Chamber, I would like to applaud the Management and entire team of the Namibia Revenue Agency (NamRA) for undertaking a Stakeholder Engagement Session in the Erongo Region, which was held in Swakopmund recently.

This engagement was very important for the stakeholders as it provided valuable information and also an opportunity for clarifications on issues that have been creating constraints to the private sector, which in my view was well-attended by a diverse range of private sector stakeholders (Large cooperation's, SME's, local authorities and accounting consultants).

Initiatives such as this are very important for us in the private sector to be well-informed about changes in regulations and policies which have impact on the business and business climate. I thus encourage the Namibia Revenue Agency to keep doing these engagements every 12 -16 months especially if there are any changes the regulations or systems.

These engagements are commendable because it's important for the private sector to be informed on any updates and that also provide reassurance and confidence. I'm a firm believer that the right hand must know what the left hand is doing. This is the same for the private sector and government relations, as we are

in a marriage and anything which the Government does or changes has implication on the private sector. If government institutions are making things difficult for business in the privates to operate that will result in less income for the business sector and that will also translate in less taxes (revenue) for the Government, thus it is important to keep engaging each other. So one could see by the testimony in the good attendance from the Erongo region private sector that they were hungry for information, clarifications and to be reassured.

In conclusion, we ask that NamRA should fast track the processing of outstanding payments for VAT to business people as they require the money for cash flow to sustain their businesses , secondly due to the two years of COVID-19 pandemic which had a bad impact on business we would like to request NamRA to give the businesses that were in good standing pre-covid a 12 months waiver to enable them to participate in the tendering process and finally there is a need to conduct capacity training for SME's on the new ITAS system which is still complicated to many of people. It will be in the interests of the Government too, if everyone understands how the system operates as this will reduce bottlenecks.

MEDIA STATEMENT ON SECOND HAND CLOTHES

Namibia Revenue Agency
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MEDIA RELEASE

8 September 2022

TAX ON SECOND-HAND CLOTHING

This media release aims to provide context to the article published by the New Era Newspaper on 7 September 2022, titled "*NamRA to tax second-hand clothes*".

While most of the quotations attributed to the NamRA Commissioner Sam SHIVUTE were fairly captured, the context and framing of the story was not consistent with the message shared with the media practitioners at Walvis Bay on 18 August 2022.

We can confirm that NamRA is not spearheading the introduction of an additional tax targeting second-hand clothes. In any case, the tax policy considerations are not part of the NamRA mandate.

During the said interaction with the media, SHIVUTE lamented the growing smuggling of second-hand clothes into Namibia, possibly attributed to traders avoiding the payment of the applicable customs duties which currently is N\$25 per kilogram.

The Commissioner further stated that while traders avoid using designated entry points so as not to pay the relevant customs duties, they actually end up paying more in commission to unlawful intermediaries, which could be as high as N\$2500.

As way to make the customs duties more predictable and hopefully less, NamRA is considering an alternative rate linked to a percentage of the imported goods' value, as provided for in terms of the current legislation. Once determined and approved, the revised rate should be more affordable and thereby discourage traders from using unlawful distribution channels, while enhancing collected revenue.

It is therefore apparent that NamRA's efforts are geared towards providing relief to the traders rather than advancing the introduction of a new tax type.

-END-

Issued by:


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Purpose of the Charter:

This Client Service Charter sets standards of the services you can expect from NamRA and provides you with an opportunity to help us improve our services.

The Charter also outlines the mandate of the Namibia Revenue Agency (NamRA) and our service guarantees to our clients.

What We Do:

NamRA is a semi-autonomous Agency established in terms of section 2 of the Namibia Revenue Agency Act, 2017 (Act No. 12 of 2017) to assess tax and collect State revenue in terms of the following legislation:

- Customs and Excise Act, 1998 (Act No. 20 of 1998)
- Export Levy Act, 2016 (Act No. 2 of 2016)
- Income Tax Act, 1981 (Act No. 24 of 1981)
- Petroleum (Taxation) Act, 1991 (Act No. 3 of 1991)
- Stamp Duties Act, 1993 (Act No. 15 of 1993)
- Transfer Duty Act, 1993 (Act No. 14 of 1993)
- Value Added Tax Act, 2000 (Act No. 10 of 2000).

Our Vision:

To be a World Class Revenue Agency, serving with Passion to Positively Impact the Livelihood of every Namibian.

Our Mission:

To administer and enforce the Tax and Customs Laws of Namibia with consistency, fairness, efficiency, and effectiveness in an effort to mobilise domestic revenue.

Our Values:

- **Integrity:** We have set ourselves high ethical standards in the execution of our duties and strive to do what is right in all circumstances.
- **Fairness:** We treat everyone in the same situation equally.
- **Diversity:** We recognise and appreciate differences in ethnicity, background, age, skills, perspectives, and education. We believe that a diverse workforce is one of our biggest assets.
- **Efficiency:** We continuously identify and develop solutions to address inefficiencies in our processes, systems, and operations.
- **Agility:** We believe in the concept of continuous improvement, embracing change, leveraging on Information Communication Technology (ICT) and always ready to respond to the demand of digital transformation.

NamRA is Committed To:

- **Meeting services delivery** expectations of taxpayers and traders.
- **Guaranteeing equal access** to our services.
- **Promoting greater transparency** in the way we account for our activities
- **Enhancing professionalism** in our services and treating all our customers.
- **Enforcing** the Revenue, Customs and Excise Laws of Namibia.
- **Providing** customs and excise services that facilitate trade and maximise revenue collection.
- **Protecting** Namibian borders from the illegal importation and exportation of goods.
- **Improving** service delivery to taxpayers and traders.
- **Promoting** compliance with Revenue, Customs and Excise Laws of Namibia.

Our Business Units:

- Customs and Excise
- Domestic Taxes
- Finance and Corporate Services
- Human Capital and Business Strategy
- Information Communication Technology
- Risk Management and Internal Audit
- Strategic Communications, Stakeholder Engagements, Taxpayer Education, and International Relations
- Legal Service
- Commissioner's Office

Your Rights and Obligations:

1. Comply voluntarily
2. Register as an e-filer
3. Fully always disclose information
4. Declare the correct value of goods when importing and exporting
5. File returns on time
6. Be timely and accurate with all requested information
7. Pay taxes and duties on time
8. Be aware of the applicable laws, regulations and procedures
9. Comply with existing legislation, regulations and procedures
10. Be honest, polite and patient
11. Treat our staff members with the necessary respect
12. Report unethical behavior instantly
13. Report corruption and soliciting from our officials
14. Keep accurate records

NamRA will:

- Provide access for an e-filer to the Integrated Tax Administration System (ITAS).
- Provide access as a Direct Trader Input (DTI) or Clearing Agent on ASYCUDA World or any other similar system.
- Keep any information relating to any person or concerning business acquired in the performance of its functions confidential (unless required to disclose, exchange, or allow access to such information under the relevant Tax and Customs laws of Namibia).
- Facilitate the declaration of goods and importation of goods into Namibia for home consumption, temporary admission under rebate of customs duties under certain circumstances, warehousing, transit through Namibia and for the exportation of goods.
- Rebate of customs duties under certain circumstances, warehousing, transit through Namibia and for the exportation of goods.
- Facilitate the licensing and registration of Clearing Agents, Customs and Excise Warehouses, including Special Customs and Excise Warehouses.
- Facilitate Tax Refunds within ninety (90) days provided no other taxes are due and all obligations are met.
- Commit to attend to all media queries within 48 hours.

Our Client Service Standards:

- We will attend to you within five (5) minutes if you have made an appointment with us.
- We will attend to your query instantly and if we cannot, we will inform you when you can expect a response to your query.

When you call us:

- We will answer your call immediately, efficiently and professionally.
- We will provide feedback within two (2) working days if we cannot provide an answer immediately.

When you write to us:

- We will acknowledge receipt of your written correspondence in two (2) working days, explain how your query will be addressed and inform you when you can expect feedback to your query.
- We will treat all your information as private and confidential.

In return, NamRA expects you to:

- Comply with the Revenue, Customs and Excise Laws of Namibia.
- Be honest, polite and patient.
- Submit timely and accurate information, including Tax Returns and Goods Declarations.
- Treat our staff members with the necessary respect.
- Pay your tax and/or duties on time and in full, using the correct reference number(s)
- Ensure that NamRA has your correct personal information and payment details.

Contact Us:

Comments, Complaints or Suggestions:

We welcome your views and comments and consider these important to help us monitor the quality of our service to our clients.

Dissatisfaction:

When Dissatisfied with our Service:

- Identify yourself
- Be Clear about the reason for your dissatisfaction or complaint
- Say how you would like the problem to be rectified
- Keep a record of your complaint.

- 📍 Namibia Revenue Agency-
- ✉️ NamRA @NamRA_org_na
- 📞 Namibia Revenue
- 📧 Agency namra_org_na
- 📍 Namibia Revenue Agency

Department: Domestic Taxes

Large Taxpayers Unit	061 209 2167
Audit & Compliance Central Operations:	
Windhoek	061 2092460/2092741
Central Regional Operations:	
Otiwarango	067 300 400
Khorixas	067 332 271
Western Regional Operations:	
Swakopmund	064 405 185
Walvis Bay	064 208 6000
Northern Regional Operations:	
Eehana	065 263 148
Oshakati	065 263 148
Southern Regional Operations:	
Keetmanshoop	063 203 522
Oranjemund	063 230 041
North-Eastern Regional Operations:	
Rundu	066 265 000
North-Central Regional Operations	
Nkurenkuru	066 264 930
Far North-Eastern Regional Operations:	
Katima Mulilo	066252116/066253596.

Department: Customs and Excise

Division: Trade Facilitation, Procedures and Compliance	061 209 2047
Division: Technical Services and Excise Management	061 209 2283
Division: Enforcement and Compliance	061 2092598
Border Control & Operational Compliance: Central Region	061 209 2060
Border Control & Operational Compliance: Western Region	064208 6400
Border Control & Operational Compliance: Southern Region	063 222 749
Border Control & Operational Compliance: Northern Region	065 229 600
Border Control & Operational Compliance: North-Eastern Region	066 265010
Border Control & Operational Compliance: Far-North Eastern Region	066 252026

Border Posts:

Ariamsvlei	Muhembo
Eros Airport	Ondangwa
Trans-Kalahari	Oranjemund
Grootfontein	Oshakati
Holweg	Oshikango
Hosea Kutako Airport	Ruacana
Impallia	Rundu
Karasburg	Trans Kalahari
Kasika	Velloordrift
Katima Mulilo	Walvisbay
Keetmanshoop	Wanala
Klein Manasse	
Luderitz	

Services Related to Domestic Taxes

Services	Timeline
Registration as a Taxpayer	7 Working Days
De-Registration	2 Weeks (Depending on status of account)
Tax Certificate	Immediately
Good Standing Certificate	Immediately (Provided account is in good standing)
Tax Clearance for Off-shore investments	Immediately
Submission and Assessments	4 Working Day
VIA Portal	
Objections	90 days

Services Related to Customs and Excise

Services	Timeline
Application for Transit Bond	5 working days
Application for Temporary Import Bond	5 working days
Application for Bonded Warehouse	20 working days
Change/Amendment of company name/bond top-up or reduction	5 working days
Cancellation of Bonds: Transit/Temporary/Clearing Agent/Warehouse	10 working days
Re-allocation of Bonded Warehouse	10 working days
EPZ License	5 working days
Application for Clearing Agent license	20 working days
Renewal of Clearing Agent License	5 working days
Registration of Exporters under Trade Agreements	14 working days
Issuance of Certificate of Origin	1 working days
Advance Ruling on Valuation, Classification & Rules of Origin	30 working days
Valuation & Classification determination	30 working days
Appeals and Disputes on Valuation, Classification & Rules of Origin	90 working days
Extension for Temporary Import Permit	5 working days
Upload of Rebates/Exemptions/Companies	2 working days
Excise Destruction Certificates	5 working days



EDITORIAL

Congratulations



Congratulations to Absalom Absalom on his appointment as NamRA's Senior Communications Officer, effective 1 October 2022. Absalom will also become part of the Communique Wagon team. We welcome him to the family with excitement.



Gloria Kabuba Tatalife has been appointed as a Senior International Relations Officer from 1 October 2022. She is also welcomed to the Communique Wagon Team.



Ananias Iiyambo, Acting Chief of Internal Affairs and Youngs Mapenzi, Manager of Scanner Coordination, Central Procession and Non-Intrusive Inspection received awards from the United Nations Economic Commission for Africa (UNECA). The two colleagues were awarded for being part of the Pilot Project that developed guidelines to support interested African countries to assess the types of illicit financial flows relevant to their national contexts.

The wedding bells rang, and we are so happy they are NamRA's!! Fresh new beautiful energy in the office, courtesy of Senior Manager Audit and Compliance Kevi Xarages and Manager Domestic Taxes for Central Region Vanessa Ashipala. Heartiest congratulations to the two colleagues and wishing them a great life with their husbands.



Kevi Xarages and Denis Hans Eiseb on 3 September 2022 at Okahandja.



Vanessa Ashipala and Edison Nengola on 20 August 2022 in Windhoek.



Seen around...

