

NamRA EXPANDS SERVICE OFFERING AT SOWETO MARKET

In a move to bring services closer to the community, NamRA has opened a Pop-Up Customer Service Point at Soweto Market, Katutura in Windhoek. This pilot initiative marks a new approach to service delivery. Could it be the start of more community-based centres? *FULL STORY ON PAGE 7*

THE FINAL STAMP: WILKA HAIKONDA LAYS DOWN THE CUSTOMS SEAL AFTER 34 YEARS OF SERVICE

The extraordinary journey of Wilka Haikonda, a veteran Customs and Excise Officer whose dedication and passion contributed to Namibia's revenue collection landscape. From exile to excellence, her inspiring story is one of resilience, commitment and pride. *FULL STORY ON PAGE 9*



MALAWI REVENUE AUTHORITY'S VISIT NamRA ON PERFORMANCE MANAGEMENT BENCHMARK

NamRA hosted delegates from the Malawi Revenue Authority for a benchmarking tour on the Performance Management System. *FULL STORY ON PAGE 6*

FULL STORY ON PAGE 6



**Malawi
Revenue
Authority**



PUBLIC INVITATION

For any queries, contact

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NamRA Talks presents an opportunity to publicly express views on customs and tax related matters, via well researched write-ups and presentations.

Exciting prizes are on offer for the winning submissions:

1ST Prize N\$10,000
2ND Prize N\$5,000
3RD Prize N\$2,500

*T&Cs apply. For more details, visit our website at www.namra.org.

DATE TO BE ANNOUNCED

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EDITORIAL NOTE

Yarukeekuro Ndorokaze

Chief Editor

Welcome to 2025! The start of a new year is generally associated with heightened hope and expectation, fuelled by reflections from the previous year and the need to improve conditions going forward. For us at NamRA, we are determined to ensure that we deliver on the national mandate entrusted with us. This edition highlights activities undertaken during the third quarter of the FY2024/5, covering October to December 2024.

For 2024, we prioritised enhanced revenue collection, the stabilisation of our systems and improved service delivery. Several behind the scenes activities were carried out linked to these priority areas. This edition features an article on the expansion of our services to Katutura in Windhoek. The NamRA service point at Soweto Market, although initially a six-month period arrangement, will not only take our services closer to the people who need them, but presents an opportunity for us to gain greater intelligence on the service needs in that part of our clientele, to ensure that we devise effective responsive strategies and activities.

As Peter Drucker once submitted “you can’t manage what you don’t measure”. There are further activities geared towards sustained improved service delivery. At the heart of that is the drive to ensure that all interactions with taxpayers, traders and other stakeholders are captured. This will enable us to understand the issues that our clients are most concerned about. We will then be in a position to assess whether the current interventions are sufficient or not, in terms of offering effective and timely solutions. Future editions will carry details about the progress that will be recorded in this regard.

The Staff Year-End Function held across the country, ensured that the colours truly came out, aligning with the summer season at the time. There is still space for our regulars, such as selected Public Notices and the Editorial Impressions in this edition. 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 step into a new year, I would like to extend my warmest greetings to all stakeholders, clients and the dedicated staff of the Namibia Revenue Agency (NamRA). The dawn of 2025 presents us with renewed opportunities to build on the successes of the past year and to recommit ourselves to delivering excellence in revenue administration for the benefit of all Namibians.

I am humbled and honoured by my recent appointment as Chairperson of the African Tax Administration Forum (ATAF). This milestone would not have been possible without the unwavering support and faith of the NamRA team. Together, we have demonstrated our collective commitment to advancing tax administration on the continent and I look forward to working with my colleagues across Africa to further this cause.

Reflecting on our revenue performance, I am pleased to report that by the end of December 2024, NamRA had collected a net amount of N\$67.5 billion, representing 79% of our annual target of N\$85.3 billion for the 2024/5 financial year. This remarkable achievement highlights the dedication of our staff and the compliance of taxpayers. While challenges remain, these results reinforce our confidence in meeting and surpassing our goals for the year.

Collaboration and knowledge exchange have also been at the forefront of our activities in recent months. NamRA had the privilege of hosting the Malawi Revenue Authority for a performance management benchmarking visit. This engagement provided valuable insights and underscored the importance of mutual learning in strengthening tax administration across the region. Additionally, ATAF conducted a successful scoping mission with NamRA, further enhancing our alignment with best practices and strategies for effective tax administration.

In line with our commitment to modernisation, we made significant strides in streamlining customs operations with the launch of two ground-breaking electronic tools: the Electronic Advance Ruling Tool and the e-Tariff Tool. These innovations aim to simplify trade processes, improve transparency, and facilitate compliance for all stakeholders, marking a new era in customs operations in Namibia.

Our progress would not have been possible without the invaluable support of our developmental partners. Their contributions have been instrumental in enabling us to achieve our objectives and to implement initiatives that drive economic growth and social development. On behalf of NamRA, I extend my heartfelt gratitude for their continued collaboration and support.

As we advance into 2025, let us build on these accomplishments with determination and unity. Together, we can continue to elevate NamRA's role as a cornerstone of Namibia's economic prosperity.

Wishing you a prosperous and fulfilling year ahead.

Happy reading!

TRANS-KALAHARI BORDER POST COMMERCIAL TERMINAL

WELCOME TO THE
REPUBLIC OF NAMIBIA
TRANS-KALAHARI BORDER POST

NAMIBIA

Accelerates

Efforts to Establish One Stop Border Posts

Namibia is making notable progress in its efforts to modernise border operations with the development of One-Stop Border Posts (OSBP), aimed at enhancing trade efficiency and regional cooperation. The country's first OSBP project, currently underway at the Trans-Kalahari/Mamuno border between Namibia and Botswana, marks an important step toward streamlining cross-border procedures. Once operational, the OSBP will allow Namibian and Botswana customs officials to work under one facility, reducing duplication and improving the movement of people and goods.

This initiative is part of the Namibia Revenue Agency's (NamRA) broader goal to modernise customs operations, reduce delays and strengthen compliance at the borders. The OSBP is expected to contribute significantly to Namibia's economic growth by facilitating smoother trade across the Southern African Development Community (SADC) Region.

Following this development, Namibia is advancing negotiations with Zambia to establish a similar OSBP at the Katima Mulilo border post. An agreement in this regard

has been concluded, which should usher in enhanced trade and cooperation along the corridor connecting the two countries.

Additionally, negotiations have commenced between Namibia and Angola for the establishment of an OSBP at the Oshikango-Santa Clara border. Stakeholders from both nations have begun discussions to finalise an agreement, further reinforcing cross-border trade and regional ties.

"We are committed to driving the One-Stop Border Post project and we are confident it will significantly enhance efficiency and boost revenue, ultimately improving the livelihoods of our people," said NamRA Commissioner Sam SHIVUTE.

Joining neighbouring states such as Botswana, Zambia, Zimbabwe and South Africa in implementing OSBPs, these projects reflect Namibia's commitment to regional integration and trade facilitation. The OSBP projects not only align with NamRA's core mandate to improve customs operations but also support Namibia's broader strategy for economic diversification and growth.





Malawi Revenue Authority's *visit* NamRA on Performance Management Benchmark

NamRA and Malawi Revenue Authority delegates engaged for a week of knowledge-sharing on performance management and strategic excellence.

NamRA hosted delegates from the Malawi Revenue Authority (MRA) between 14-18 October 2024. The delegation of six employees were on a benchmarking tour on the Performance Management System with the objective of gaining insights on how NamRA has rolled out its performance management and gain insight into the design, implementation and operation of the Balanced Scorecard methodology as a performance management tool in the Revenue Authority.

The delegation led by Angelline Kwanjana: Head of Performance Management was

hosted by NamRA's Human Capital and Strategy Department. During the tour, the two Authorities leveraged on each other's knowledge and experience in the areas of Performance Management and Strategy.

Ndapewa Haiping, Manager: Training and Organisational Development indicated that the visit from the MRA came at the most opportune time as NamRA has recently reviewed its Strategic Plan and is in the process of rolling out its Performance Management System.

In closing the tour, Commissioner Sam SHIVUTE highlighted NamRA's commitment to fostering close working relationships with other African revenue authorities and re-affirmed his support to MRA in their quest to implement the Balanced Scorecard.



**Malawi
Revenue
Authority**

NamRA expands service offering with

Pop-up Centre at Soweto Market

Katutura residents to benefit from enhanced tax and customs services.

In a bid to bring its services closer to the community, NamRA opened a Pop-Up Customer Service Point at stall L17, Soweto Market, Katutura on 3 February 2025. This initiative aligns with NamRA's mandate to enhance service delivery and expand its presence in underserved areas.

The Pop-Up Centre aims to cater to the substantial number of taxpayers and traders from Katutura and surrounding areas who frequently travel to NamRA's main service centres located in the Windhoek Central Business District. The Centre will provide crucial services such as ITAS registration, e-filing, issuing Good Standing Certificates and addressing both general and customs-related queries.

NamRA's Chief Strategic Communications and Support Engagements, Yarukeyuro Ndorokaze asserted the objective of the centre as twofold: to make services more accessible to the Katutura community and to strengthen the visibility of the NamRA brand.

This pilot initiative is expected to confirm service demand trends in the area and potentially pave the way for more community-centered service delivery models. Residents and traders are encouraged to visit the centre, which opens at 08h00 until 17h00.



ELECTRONIC ADVANCE RULINGS (eAR) PLATFORM

Businesses and individuals can now submit Advance Ruling Applications for Classification, Valuation, and Origin via a secure online platform.

KEY BENEFITS:

- Faster:** Save time with efficient processing.
- Transparent:** Clear processes, no hidden steps.
- Efficient:** Fully digital and paperless submissions.
- Predictable:** Consistent outcomes for confident planning.

Ensure smooth importing and exporting of goods with advance rulings.

WEBSITE LINK: <https://ar.namra.org.na/>

ONLINE TARIFF SOLUTION (eTARIFF) SOLUTION

The eTariff Solution helps you find the correct HS commodity code for goods you are importing to or exporting from Namibia.

This platform provides HS codes, duty information, and AfCFTA details, all in a convenient, "one-stop" electronic format accessible via the NamRA website.

KEY FEATURES:

- To find a commodity code linked to the duty payable, you will need:
 - The type of product
 - Its usage
 - Materials used
 - Production method
 - Packaging details
 - Check for preferential rates under trade agreements

Simplifying Trade, One Code at a Time

WEBSITE LINK: <https://etariff.namra.org.na/>



NamRA Engages Stakeholders in Walvis Bay on Draft Customs Bond Management Policy

In a major stride towards effective policy formulation, NamRA engaged stakeholders in a dynamic session held in Walvis Bay on 12 November 2024. The focus of the session was to refine the draft Customs Bond Management Policy, with the participation of 72 industry representatives who shared their insights and feedback. The Policy aims to establish a balanced framework that addresses both NamRA's operational needs and the interests of bond operators.

The draft Customs Bond Management Policy seeks to provide comprehensive guidelines for the provision of security, a requirement under the Customs and Excise Act, 1998 (Act No. 20 of 1998), as a condition for registration and licensing. Additionally, it aims to align NamRA's procedures with international best practices, ensuring the institution maintains a competitive and efficient framework. Central to the Policy is the establishment of clear criteria to determine the amount of security required, ensuring that it is proportionate and reflective of the risk involved.

A key goal of the proposed Policy is to ensure that surety bonds reflect reasonable amounts necessary to mitigate the risks associated with non-compliance or non-payment of revenue owed to NamRA by bond operators. This approach is expected to bolster accountability within the industry and enhance trust between NamRA and its stakeholders.

During the engagement, participants offered constructive and diverse perspectives on the policy, highlighting potential challenges and opportunities for improvement. This collaborative approach underscores NamRA's commitment to stakeholder inclusivity and ensures that the policy will be well-rounded and responsive to the needs of all parties involved.

Recognising the importance of broad and inclusive consultations, NamRA plans to host similar engagement sessions across the country. These sessions aim to ensure that stakeholders from all regions have the opportunity to contribute to the policy development process. The feedback gathered during the session will play an instrumental role in shaping the final version of the Customs Bond Management Policy.

The Customs Bond Management Policy represents a cornerstone initiative in NamRA's broader strategy to enhance efficiency, compliance and industry collaboration. As the Policy moves closer to finalisation, it promises to set a benchmark for effective and equitable customs bond management in Namibia.

THE *Final* STAMP

Wilka Haikonda Lays Down the Customs Seal After 34 Years of Service

On 31 October 2024, NamRA bid farewell to one of its most dedicated and trailblazing Customs and Excise Officer Wilka Haikonda, as she ended a remarkable career spanning over three decades. Known for her exceptional commitment to law enforcement and revenue collection, Haikonda's journey embodied resilience, dedication and a passion for service. Her illustrious career witnessed Namibia's transition from the Ministry of Finance to the establishment of the Namibia Revenue Agency (NamRA) and she retired leaving a legacy of excellence that will inspire generations to come.

Born in Ofaitumbo Village in the Ohangwena Region, Haikonda's path to greatness began at a young age when she went into exile. In 1982, as part of SWAPO's efforts to equip



young Namibians with the skills to govern a liberated nation, she was sent to Cuba to study Finance, completing her studies in 1988. Her time in exile also included military training in Angola as part of Namibia's independence struggle.

Recognising the need for expertise in governance, Haikonda was among 400 Namibians selected to study Police Science, State Security, Immigration, Customs, and Excise in Dar es Salaam, Tanzania. She underwent four months of rigorous training at the Institute of Tax Administration in 1989, preparing for the monumental task of helping shape an independent Namibia.

Reflecting on this period, Haikonda recalls with pride, "After the training, I left Tanzania to join my brothers and sisters who were being repatriated home after so many years in exile to take part in the elections." At the time, she was already gaining hands-on experience through internships at border points between Malawi and Zambia, together with Tanzania's domestic airports.

With Namibia's independence in 1990, Haikonda joined the Ministry of Finance, where she made significant contributions at various Customs points around Windhoek, including setting up roadblocks to curb undeclared imports. Recognising the need for continuous learning, she pursued studies at the University of Namibia and later earned a Master's Degree in Customs Administration from Charles Sturt University in Australia.

THE *Final* STAMP

CONTINUES FROM PAGE 9

When NamRA was established in April 2021, Haikonda's extensive experience and knowledge made her an invaluable asset. Assigned to the Trade Facilitation and Customs Procedures Division, she specialised in issuing Customs rebates, a role she executed with unparalleled expertise. Her career achievements were recognised with numerous accolades, including three certificates of commendation from the World Customs Organization.

As she reflects on her retirement, Haikonda says she departs with a profound sense of pride and accomplishment. "I consider myself one of the luckiest Namibians to have been part of a team responsible for revenue collection that positively impacts the lives of our citizens," she remarked.

NamRA proudly celebrates Ms Wilka Haikonda's extraordinary contributions and wishes her a fulfilling and joyful retirement. Her legacy will forever remain a source of inspiration for the institution and the nation.

NamRA Strategic Communications *Visits* and Support Engagements THE NAMIBIAN



On 17 December 2024, the NamRA Strategic Communications and Support Engagements team paid a courtesy call on the management of The Namibian Newspaper. This visit was part of the Agency's commitment to regularly engage with its stakeholders to strengthen relationships and explore potential collaborations on various issues.

Pictured (from left): Absalom Absalom, NamRA's Senior Communications Officer; Tangeni Amupadhi, Managing Editor of The Namibian; Chaze Manvwali, NamRA's Tax Service Analyst; Yarukeekuro Ndorokaze, NamRA's Chief of Strategic Communication and Support Engagements; Immanuel Shinoovene, Editor of The Namibian; Jhanre Pretorius, Communications Intern at NamRA; and Tonateni Shidhudhu, NamRA's Manager of Strategic Communications and Stakeholder Engagements.

WCO

Applauds

NamRA's Leadership in Customs Modernisation with Electronic Tools

The Namibia Revenue Agency (NamRA) achieved yet another milestone in its journey towards modernising and streamlining customs operations, with the launch of two ground-breaking electronic tools: the Electronic Advance Ruling Tool and the e-Tariff Tool in November 2024. These innovations, celebrated in partnership with the World Customs Organization (WCO), European Union, His Majesty's Revenue and Customs and the United Nations Development Programme, marked a significant step forward in NamRA's digital transformation agenda and its commitment to delivering world-class service.

Addressing the launch event from Brussels, Ian Saunders, Secretary General for WCO stated, "NamRA has proactively embraced technology to enhance efficiency, transparency, and consistency in its service delivery." He further noted, "These initiatives align perfectly with the theme of WCO Technology Conference: 'Digital Frontiers: Customs Embracing Innovation with Traditional and New Partners.'"

The Electronic Advance Ruling Tool is a key innovation designed to provide timely and accurate decisions on the classification, origin and valuation of goods before their importation. This tool enhances certainty and predictability for traders, enabling them to make informed decisions and plan effectively. By improving compliance and fostering trust, NamRA has taken a major step in facilitating trade and ensuring consistency in customs operations.

Equally transformative is the e-Tariff Tool, which provides a centralised repository of up-to-date tariff schedules, classification guidelines and regulatory updates.



Accessible from any device, this tool ensures that the private sector and trading community have easy access to critical information, streamlining navigation through complex regulations and trade agreements. This functionality not only supports compliance but also contributes to the broader goal of trade facilitation, a cornerstone of NamRA's strategy.

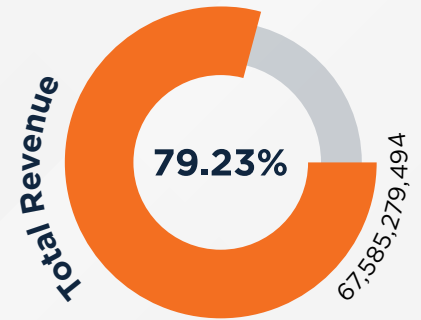
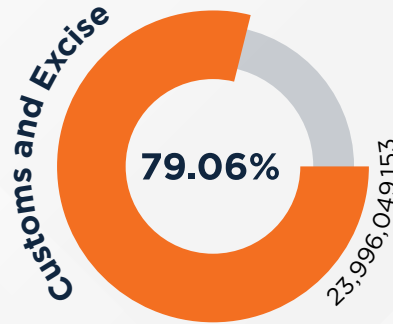
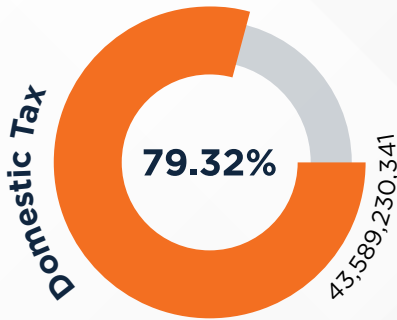
Mr Saunders remarked, "NamRA's principled approach, national ownership and strategic partnerships have made these advancements possible." With support from entities like the European Union, His Majesty's Revenue and Customs, and the United Nations Development Programme, Namibia is setting an example for other customs administrations across the continent.

Ian Saunders concluded, "NamRA's motto, 'World-Class Administration for World-Class Service,' encapsulates its vision and drive." The launch of these tools underscored the Agency's dedication to excellence and its pivotal role in improving Namibia's business environment.



At the end of December 2024, NamRA collected a net amount of **N\$67.5 billion** of the target of **N\$ 85.3 billion** for the Financial Year 2024/25

Annual Target
N\$ 85,306,512,215

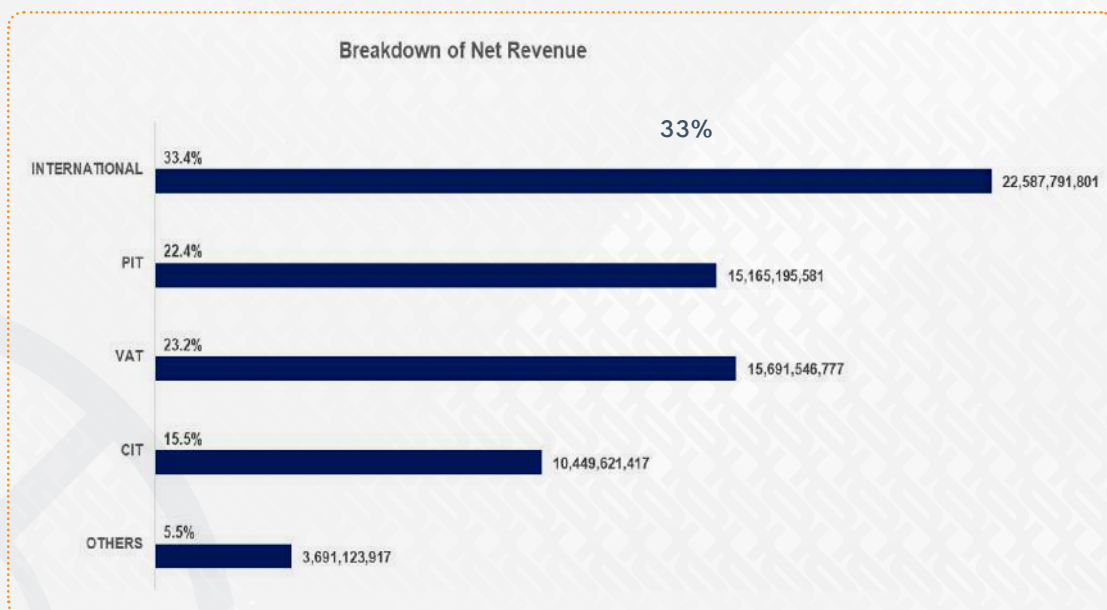


Year-on-Year Revenue

	GROSS REVENUE	REFUNDS	NET REVENUE
Current Year	75,012,923,474	7,427,643,980	67,585,279,494
Prior Year	65,332,555,970	7,729,185,424	57,603,370,546
Movement	9,680,367,504	301,541,443	9,981,908,947
	15%	-4%	17%

The table above shows the difference in collection between the current year December 2024 and the previous year December 2023 in terms of Gross Revenue, Refunds and the Net Revenue.

The table below shows the streams from which the net revenue comes from, these include International taxes, Value Added Tax (VAT), individual – employee tax (PIT) and others.



Empowering NamRA's *Workforce* for the Future of Namibia's Oil and Gas Industry

In an effort to enhance NamRA's capacity to effectively manage the taxation of the burgeoning oil and gas sector, Loide Hamutumwa, Manager: Legal Services, shares her experience in undergoing specialised training that equips staff to address the unique challenges of the industry. She writes...

Namibia has become a global hotspot for oil and gas exploration, with recent discoveries of giant offshore reserves attracting significant interest. This influx promises substantial revenue through royalties and taxes that can benefit the nation's economy. However, it is crucial that NamRA enforces the collection of taxes on both onshore and offshore activities to ensure the country maximises its gains from these valuable resources.

Oil and Gas companies requires that everyone travelling to one of their offshore and onshore assets, production platforms, drill rigs and Floating Production Storage and Offloading (FPSO) holds the "Digital Basic Offshore Safety Induction and Emergency Training (BOSIET) with Compressed Air Emergency Breathing System (CA-EBS)" Certificate.

As part of the NamRA strategy in "Shaping the Tax, Customs and Excise Professionals of the Future -Readiness of Taxing and Administering the Petroleum Activities in Namibia" and to be able to serve the tax needs

of the petroleum industry, NamRA with the assistance from Petrofund collaborated to equip staff members in critical taxation and customs functions with Offshore Petroleum Industry Training Organization (OPITO) BOSIET- CA-EBS training in Saldana Bay, Cape Town.

Eight of us from diverse departments, including Legal Services, Audit and Compliance, Transfer Pricing, Sustainable Development Goals Finance and Custom and Excise, underwent the training which consisted of 40% classroom learning and 60% practical training, ensuring we are well-prepared for any emergency situations we might encounter in offshore settings.

The training covered crucial areas such as Helicopter Safety and Escape, Sea Survival and First Aid, Fire Fighting and Self-Rescue Safety. Now equipped with these skills, we are confident in our ability to handle risks and respond appropriately to emergencies in offshore environments. This training will significantly improve NamRA's ability to engage with the oil and gas industry, particularly in auditing, compliance and the taxation of expatriates.

Looking ahead, NamRA should continue to invest in training to ensure our staff are fully prepared to support the growth of Namibia's oil and gas sector.

NamRA team completed the BOSIET-CA-EBS training in Saldanha Bay, Cape Town, equipping themselves with essential skills for offshore safety and emergency response.

Sorrete de Waal, Johanna Shitaatala, Elise Hauwanga, Loide Hamutumwa, Stanley Gurirab, Xenia Bwendo, Mirjam Nghihalwa and Teopolina Amupolo



ATAF-NamRA Scoping Mission

Identifies Key Areas for Improvement

The African Tax Administration Forum (ATAF) conducted a successful scoping mission with NamRA from 23-27 September 2024, marking an important milestone in Namibia's tax and customs operations. Led by ATAF's Mercy Mbithi and Moses Chamisa, the mission focused on assessing NamRA's operational challenges and identifying areas where technical assistance could be provided to streamline workflow across various Departments.

The intensive programme facilitated engagement with 181 NamRA officials from nine Departments. Through these discussions, key areas for improvement were identified, such as organisational structure, data integrity in the taxpayer register and integration with third-party systems.

To address these challenges, the mission proposed several areas for ATAF's support. These include capacity building in specialised audits, the taxation of the digital economy, review of tax treaties and enhancement of debt management strategies. Additionally, emphasis was placed on developing a taxpayer satisfaction dashboard, strengthening tax crime investigations and improving dispute resolution mechanisms.

The mission also facilitated discussions between NamRA and the Ministry of Finance and Public Enterprises's Policy Unit on expanding the tax base and enhancing tax expenditure reporting. This collaboration is seen as critical to NamRA's ongoing efforts to implement effective tax laws.

NamRA is committed to working with ATAF to ensure Namibia benefits from this partnership, not only to enhance administrative capacity but also to strengthen Namibia's role within the African Tax Research Network (ATRN). This mission has laid the foundation for meaningful progress in tax policy and administration across the country.



**AFRICAN TAX
ADMINISTRATION FORUM**

**FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE**

THE Calculation

OF IMPORT DUTIES AND TAXES ON PERFUMERY

Have you ever wondered how the import duties and taxes are calculated/determined on importation of perfumery into Namibia?

Schedule 4 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) makes provision for duty-free importation of goods brought in as accompanied passenger`s baggage for example perfumery (as contained under Rebate Item 407.02) including other goods obtained at a licensed inbound duty and tax free shop by returning residents and non- residents.

Factors to consider when importing Perfumery:

- Travelers should have been out of the country for a period of 30 days. The rebate does not apply to goods imported by persons returning after an absence of less than 48 hours.
- Travelers/persons may import perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person.
- The commodity code that informs the applicable duties and taxes are determined as specified in Schedule 1/Part 2B of the Customs and Excise Act.

Calculation of Perfumery import from Southern Africa Customs Union (SACU) (Botswana, Lesotho, Eswatini, Namibia and South Africa)

Example: Determination of Applicable Duties/Taxes and Excess Milliliters:

Customs Value (CV) = N\$1,000.00
Total milliliters imported = 250ml
Rebated/Exempted milliliters = 50ml
Excess Milliliters = 200ml
VAT Rate charged 16.5%

Calculation:

Customs Value = N\$1,000.00 ÷ 250ml = N\$ 4.00 price per milliliter
250 ml - 50ml = 200ml (excess)
200ml (excess) x N\$4.00 per milliliters = N\$800.00
Value to be declared = N\$800.00 X 16.5% (VAT) = N\$132.00

Total amount payable = N\$ 132.00 (VAT)

Liability for payment of Duty: Section 47 of the Customs and Excise Act compels the importers/exporters to make payments on the goods imported/exported into and out of Namibia. Failure to make due payments will result into detention of goods pending payments of duties and taxes. Such goods will be detained for a period of 90 days pending payments. If payment is not received within the above stipulated period, the NamRA - Customs and Excise Department will issue a seizure notice and goods will be liable to forfeiture to the state

Calculations of Perfumery import from Non-SACU

Example: Determination of Applicable Duties/Taxes and Excess Milliliters:

Customs Value (CV) = N\$1 000.00
Total milliliters imported = 250ml
Rebated/Exempted milliliters = 50ml
Excess Milliliters = 200ml
VAT Rate charged 16.5%
Customs Duty Rate: 20%
Ad-Valorem duty 9%

Calculation:

Customs Value = N\$1 000.00 ÷ 250ml = N\$ 4.00 price per milliliter
250 ml - 50ml = 200ml (excess)
200ml (excess) x N\$4.00 per milliliters = N\$800.00
Value to be declared = N\$ 800.00 X 20% = N\$ 160.00 (Customs Duty)
Customs Value = N\$ 800.00 x 16.5% = N\$ 132.00 (VAT)
Customs Value = N\$ 800.00 + 15% + N\$ 160.00 (Customs Duty) = N\$ 1 080.00
N\$ 1 080.00 (Advalorem Value) x 9% (Advalorem Rate) = N\$ 97.20
Duties/Taxes Payable = N\$ 160.00 (Customs Duty) + N\$ 132.00 (VAT) + N\$ 97.20 (Advalorem Duties) = N\$ 389.20

Total amount payable = N\$ 389.20 (VAT)



What Does *“Serving with Passion”* Mean to You?

At NamRA, our slogan **“Serving with Passion”** embodies our commitment to excellence, dedication and the pursuit of quality service delivery. To gain insight into how this resonates with our team, we asked our staff members what the phrase means to them personally and professionally. Here’s what they had to say.



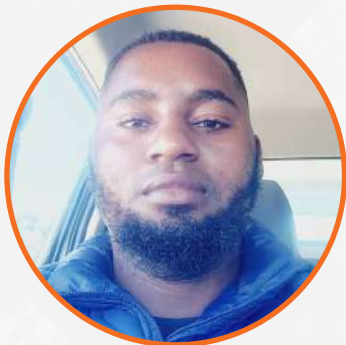
Serving with passion, in my view, is to have strong feelings of enthusiasm and excitement. Influenced by significant leadership module and NamRA values to remain committed to serve our divine purpose of capacitating the state. I am prepared to sacrifice my wants, time, money and comfort so that others can be blessed.

Alex Mutakalilumo Lizazi, Noordoewer Border Post



Serving with passion means dedicating oneself wholeheartedly to our mission, going above and beyond to make a meaningful impact on others and fostering a sense of pride and purpose in everything we do at NamRA.

Lydia Mayumbo Matongela, Katima Mulilo Regional Office



Serving with passion to me means dedicating yourself wholeheartedly to helping others or fulfilling a role with enthusiasm, care and commitment. It involves going beyond basic duties, driven by genuine interest and love for what you do. Passionate service inspires excellence, fosters deeper connections and creates meaningful, lasting impact.

Vilho Panduleni Ndeikoyele, Oranjemund Border Post



According to me serving with passion means a deep commitment and enthusiasm for delivering excellent service. It means staff members are dedicated to their roles with a genuine desire to help the public, ensure compliance and contribute to the effective management of Namibia revenue systems. This approach reflects a positive attitude, a focus on clients satisfaction and a drive to continually improve the organisation’s impact and livelihood of every Namibian.

Lusia Melkisedek, Katima Mulilo Border Post

Editorial

Impressions

SPOTTING EXCELLENCE IN NamRA ATTIRE

At NamRA, we pride ourselves not only on our service excellence but also on the image we project. For **Ismael Haihambo**, Customs and Excise Officer at Kashamane Border Post, he is no different.

He stressed *“The moment we put on the NamRA corporate wear, which proudly displays navy blue and a touch of orange, we instantly enhance our professionalism. This dress code is more than just an attire, it is a tool to create a powerful, lasting impression in the minds of our clients. As NamRA Stars,*



we serve as brand ambassadors for the institution and every time we don our corporate wear, we are representing the core values of NamRA. How we present ourselves and conduct our actions reflect directly on our institution and its mission.”

Ismael’s reflection perfectly captures the essence of why NamRA corporate wear resonates with us. It embodies not only our professional image but also our sense of pride and duty as public servants.

Faces at NamRA

Ending the year in Colour

We look back at the vibrant moments from our year-end function, a celebration of unity, achievements and the diverse spirit that makes NamRA thrive. With a splash of colour and an atmosphere filled with joy, it was a fitting conclusion to a year of hard work and collective success.





