



STRATEGIC PLAN

FY 2026/27 - 2030/31

MAKING NamRA GREAT BY CHOICE

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LIST OF ABBREVIATIONS

CBM	-	Coordinated Border Management
CCXP	-	Certified Customer Experience Professional
CSAT	-	Customer Satisfaction
DDU	-	Detector Dog Unit
DPC	-	Document Processing Centre
EFT	-	Electronic Funds Transfers
NamRA	-	Namibia Revenue Agency
NDP6	-	National Development Plan Six
NPS	-	Net Promoter Score
OSBP	-	One Stop Border Post
SOP	-	Standard Operating Procedures
TADAT	-	Tax Administration Diagnostic Assessment Tool
TRS	-	Time Release Study
XMP	-	Experience Management Professional

STATEMENT BY THE CHAIRPERSON OF THE BOARD OF DIRECTORS

On behalf of the Board of Directors of the Namibia Revenue Agency (NamRA), I am honoured to present the Strategic Plan for the period FY 2026/27 - 2030/31.

During the previous strategic cycle, the Board exercised its oversight mandate diligently and is satisfied with the progress made in consolidating NamRA as a modern revenue administration. The preceding strategy laid a firm institutional foundation, strengthened operational capacity, and positioned the Agency as a key contributor to national development through enhanced revenue mobilisation and service delivery.

The operating environment has, however, evolved significantly. Economic shifts, rapid technological advancement, increasing complexity in trade and taxation, and rising stakeholder expectations necessitate renewed strategic focus. The Board is therefore of the firm view that this Strategic Plan is timely and essential to ensure continued relevance, resilience, and effectiveness.

The recent renewal of the Commissioner's contract of employment coincides strategically with the commencement of this new planning cycle and affirms continuity and stability of leadership. It ensures that the Commissioner will steer the full implementation of this Strategic Plan, aligning strategic intent with operational execution. The Board has full confidence in his leadership and is assured that under his stewardship, NamRA will continue to excel as a high-performing and trusted revenue administration.

In fulfilling its mandate, as entrusted by the Honourable Minister of Finance, the Board has ensured that the Strategic Plan is aligned to national priorities, including Vision 2030, the Sixth National Development Plan, and the Sustainable Development Goals, while reflecting international best practice such as the TADAT framework and World Customs Organization standards.



The Plan is anchored in the effective administration of revenue laws and the translation of tax policy into operational reality. It seeks to enhance voluntary compliance and service delivery, recognising that sustainable revenue mobilisation is grounded in public trust, institutional integrity, and administrative efficiency.

Effective revenue administration extends beyond collection alone. It requires strong leadership, a professional and well-resourced workforce, secure digital systems, simplified procedures, reduced compliance costs, and customer-centred service delivery. A capable and trusted revenue authority strengthens compliance, facilitates legitimate trade, and contributes meaningfully to economic growth.

As the term of office of most current Board members draws to a close, we express our appreciation for the opportunity to serve during this important phase of NamRA's development. We are confident that this Strategic Plan provides a clear roadmap for the Agency's continued growth and impact.

The Board calls upon Management to translate this Plan into measurable initiatives, to engage staff and stakeholders meaningfully, and to embed the strategy within performance agreements to ensure accountability and results. Through collective commitment, NamRA will continue to advance its mandate in support of Namibia's socio-economic development.

Mrs. Anna Nakale-Kawana
Board Chairperson

COMMISSIONER'S STATEMENT

The Namibia Revenue Agency (NamRA) Strategic Plan FY 2026/27 - 2030/31 is the result of focused work by NamRA management, guided by the strategic direction of the Honourable Minister of Finance and the Board of Directors, and supported by our staff and development partners. This Plan reaffirms our commitment to strengthening revenue administration, improving service delivery, and making a measurable impact on the livelihoods of all Namibians, in line with NamRA's mandate and vision.

Over the past four years, NamRA has delivered sustained and measurable growth. Revenue increased by 67 percent from our first year of operation. By March 2025, annual revenue reached N\$88.6 billion. Cumulative revenue collected over the four year period amounted to N\$275.8 billion.

During this period, we developed and implemented relevant policies and pursued initiatives to stabilise core operational systems. Functional ICT platforms were established, significant revenue leakages were curtailed, and investment in staff training and capacity development was expanded. We maintained compliance with our statutory reporting obligations, including the submission and tabling of Annual Reports in governance and accountability obligations as prescribed by section 31 of the Namibia Revenue Agency Act 12 of 2017.

NamRA secured fifteen (15) significant victories in landmark tax and customs cases, successfully defending the Agency in matters of strategic importance. These outcomes reflect firm leadership, disciplined execution, and collective commitment, and they position the Agency on solid footing for the next strategic phase.

Building on this progress, the new Strategic Plan focuses on eight strategic objectives,



streamlined from twelve to sharpen accountability and execution. This deliberate consolidation strengthens alignment, eliminates duplication, and ensures that resources are directed to areas that deliver measurable results and support national fiscal priorities.

NamRA operates in an environment defined by economic volatility, expanding trade flows, increasing digitalisation, evolving taxpayer expectations, and heightened compliance risks. In this context, complacency is not an option. The Agency must remain decisive, agile, and disciplined. This Plan establishes a clear operational framework to optimise revenue mobilisation, strengthen voluntary compliance, and enhance service delivery in support of Namibia's economic stability and growth.

Operationally, we will accelerate digital transformation, simplify core processes, and improve service delivery, embed data driven decision making across the organisation. Systems will be strengthened to make compliance straightforward for taxpayers and traders, while audit, enforcement, and dispute resolution capabilities will be reinforced to safeguard revenue. This balanced and disciplined approach is designed to increase public confidence, improve compliance outcomes, and generate sustainable revenue growth.

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The Strategic Objectives for FY 2026/27 - 2030/31 are:

- Maximising revenue collection.
- Improve voluntary compliance.
- Facilitate legitimate trade.
- Improve service delivery.
- Improve data management capabilities.
- Harness digital transformation to optimise business performance.
- Optimise organisational efficiency and governance.
- Develop a high performing culture and engaged workforce.

This Strategic Plan is aligned with Namibia's Vision 2030, the Sixth National Development Plan, and the Sustainable Development Goals. It is further informed by recognised international standards and assessment tools in revenue administration, including the Tax Administration Diagnostic Assessment Tool (TADAT) and the World Customs Organization Framework of Standards.

NamRA remains resolute in its mandate to strengthen revenue administration and contribute meaningfully to Namibia's development. We commit to continue serving with passion as we aspire to be a World Class Revenue Agency that positively impacts the livelihood of every Namibian. I extend my sincere appreciation to our development partners, including the US Treasury Department (Office of Technical Assistance) and the Rwanda Revenue Authority, for their technical expertise and collaboration in shaping this Strategic Plan. I also acknowledge the continued leadership and support of the Board of Directors and the Honourable Minister of Finance.

Sam SHIVUTE
Commissioner

1. INTRODUCTION

Since its launch on 7 April 2021, the Namibia Revenue Agency has gradually grown to become a value-add contributor to Namibia's national development. Through its revenue mobilization efforts, NamRA has embedded itself as a trusted partner in the nation's economic growth. This Strategic Plan for FY 2026/27 – 2030/31 sets out a clear roadmap to improve voluntary compliance, enhance service delivery and improve organisational efficiency.

1.1 BACKGROUND

The Namibia Revenue Agency (NamRA) was established in accordance with section 2 of the Namibia Revenue Agency Act No. 12 of 2017. NamRA's mandate is to administer and enforce the following Revenue Laws:

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

The Agency's Strategic Plan FY 2026/27 – 2030/31 is shaped by its mandate to:

- Assess and collect taxes and duties on behalf of the State in terms of the laws set out in the Schedule.
- Receive and record all revenue on behalf of the State;
- Enforce the Tax and Customs and Excise Laws with respect to the collection of revenue as provided by those laws;
- Levy penalties and interest on overdue accounts, collect unpaid taxes and impose liens over properties, as provided by revenue laws;
- Provide Customs and Excise services that facilitate trade, maximise revenue collection, and protect Namibian borders from importation of illegal goods and substances;
- Improve service delivery to taxpayers and promote compliance with the revenue laws;
- Provide information to and advise the Minister on all matters relating to the administration and collection of revenue in terms of the laws set out in the Schedule.

2. HIGH LEVEL STATEMENTS



OUR VISION

We aspire to be a world-class Revenue Agency, serving with passion to positively impact the livelihoods of every Namibian.

OUR MISSION

We administer and enforce the revenue 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.

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.

EFFICIENCY

We will continuously identify and develop solutions to address inefficiencies in our processes, systems and operations to be customer-centric and improve service delivery.

DIVERSITY

We recognise and appreciate differences in ethnicity, backgrounds, age, skills, perspectives and education.

FAIRNESS

We treat everyone in the same situation equally.

The NamRA Leadership Model

Leading with passion to positively impact the NamRA Culture

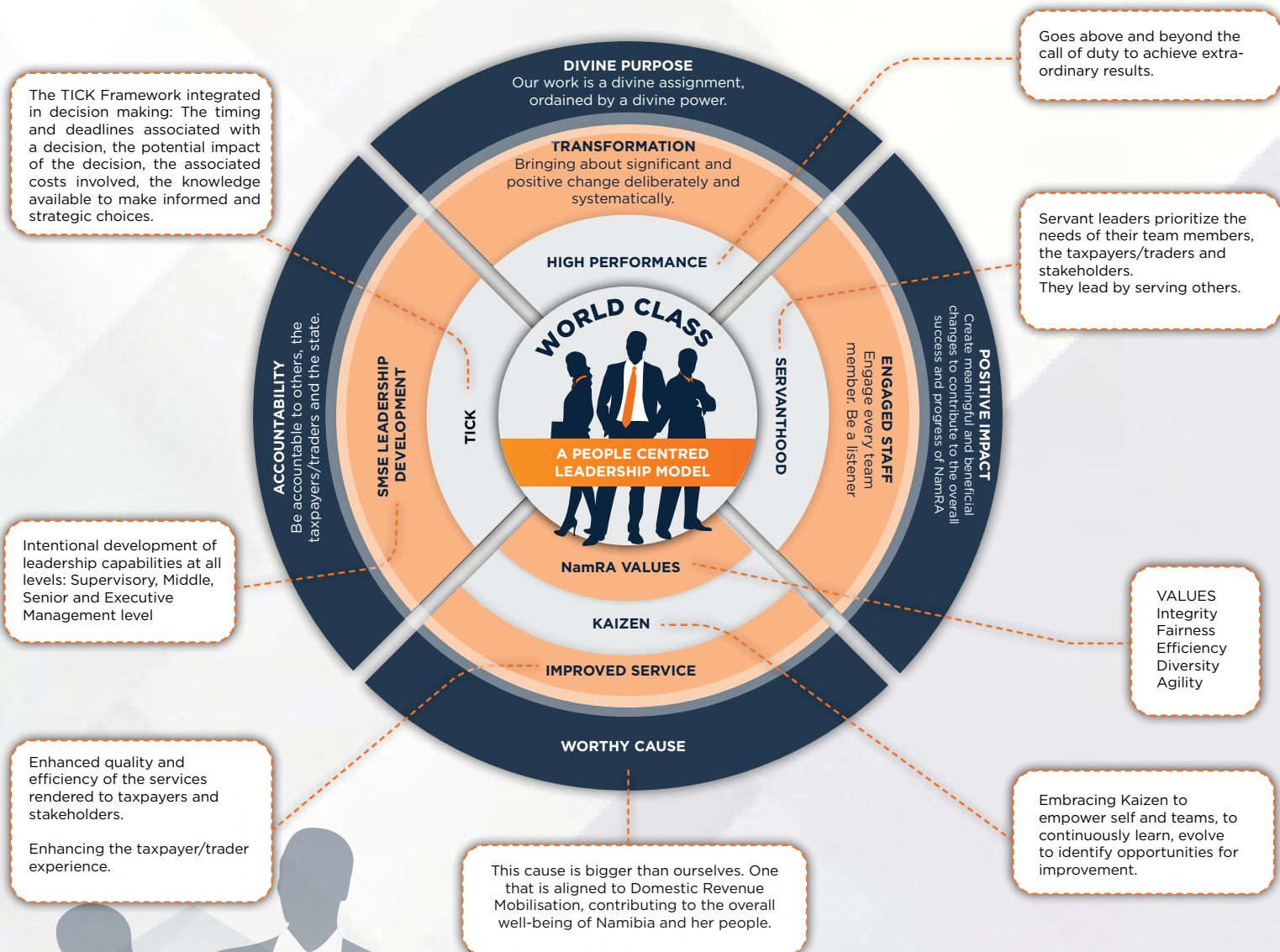
The Commissioner and his Senior Leadership team developed a NamRA Leadership Model in 2023. The Model is designed with the goal of providing a structured framework to guide and shape the behaviors, actions and decision-making of all NamRA Leaders.

The leadership model shall serve as a foundation of the NamRA culture. It sets the tone for a culture that values integrity, innovation and inclusivity.

Every leader in NamRA Shall:

1. Serve with passion and execute the strategy
2. Work in and on NamRA
3. Be a servant striving for a worthy cause.

Every NamRA leader shall exemplify and embody our leadership model as a guiding principle in their actions and decision-making.



3. SITUATIONAL ANALYSIS

This Situation Analysis provides an overview of the key external and internal factors shaping NamRA 's operating environment over the FY 2026/27 - 2030/31 Strategic Plan period. It examines the macroeconomic outlook, the broader external environment using the PESTEL framework, and NamRA's internal institutional context through a SWOT analysis. The assessment highlights prevailing economic trends, policy and regulatory dynamics, socio-economic conditions, technological developments, environmental risks, and governance considerations that influence revenue performance and compliance. Together, these insights inform the strategic choices, priorities, and interventions required for NamRA to effectively mobilise domestic revenue, strengthen compliance, and support national development objectives in a changing and increasingly complex environment.

3.1 Economic Outlook

Namibia's economic outlook over the FY 2026/27 - 2030/31 Strategic Plan period is cautiously optimistic, underpinned by a gradual shift toward a higher-growth trajectory driven by natural resources, energy-transition investments, and structural reforms. This outlook is consistent with the objectives of the Sixth National Development Plan (NDP6), which prioritises economic recovery, diversification, industrialisation, and inclusive growth. According to the Bank of Namibia, real GDP growth is projected to strengthen from about 3.5 percent in 2025 to approximately 3.9 percent in 2026, reflecting improving domestic demand and sustained activity in key productive sectors identified under NDP6, including mining, energy, tourism, and logistics.

Over the medium to long term, economic growth is projected to remain moderate yet resilient. Growth may accelerate toward the end of the decade as large-scale investments in green hydrogen, oil and gas exploration, tourism recovery, and critical minerals begin to contribute meaningfully to output and

exports. These growth drivers are aligned with NDP6's focus on leveraging Namibia's natural resource endowment, promoting green industrialisation, and attracting foreign direct investment. If successfully implemented, these initiatives could support a return to upper-middle-income status by the end of the decade or early 2030s, in line with national development aspirations.

Mining will continue to anchor economic performance, with uranium benefiting from strong global demand linked to the energy transition. At the same time, diamonds face medium-term pressures from subdued global demand and competition from lab-grown alternatives. Agriculture is expected to recover gradually from recent droughts but will remain highly exposed to climate variability, reinforcing NDP6's emphasis on climate resilience, water security, and sustainable land use. Despite projected growth, socio-economic challenges are likely to persist, with poverty remaining elevated in the near term and unemployment, particularly among the youth, continuing to constrain inclusive growth, a key concern addressed under NDP6's social and economic transformation pillars.

Namibia's economic outlook is strengthened by recent offshore oil and gas discoveries, positioning the country to become a full-scale oil producer between 2026 and 2031, with "First Oil" expected by 2029-2030. The year 2026 will be critical for Final Investment Decisions on key projects, unlocking major infrastructure investment. The sector is expected to boost economic growth from 2028 through increased investment, exports, job creation, and port upgrades, while expanding the tax base. The 2026 National Upstream Local Content Policy aims to ensure local participation; however, realising these benefits will depend on strong regulation, sound fiscal management, and enhanced capacity in resource taxation and oversight.

3.2 External Environment (PESTEL)

NamRA conducted a situational analysis from global, regional, and national perspectives using the PESTEL framework (Political, Economic, Social, Technological, Environmental, and Legal). This analysis enabled NamRA to identify and understand external factors that may impact its performance. The outcomes of the PESTEL analysis are summarised in the shown table.

3.2.1 PESTEL Analysis

P POLITICAL

- /// **Stable Governance:** Namibia enjoys political stability and the rule of law, which supports NamRA's operations.
- /// **Government Support:** Strong backing from the Government and Ministry of Finance for tax policy reforms and enforcement.
- /// **Regional Cooperation:** Active participation in regional organisations enhances NamRA's international credibility and operational scope.
- /// Good Governance.
- /// Political Stability.
- /// International cooperation and agreements.

E ECONOMIC

- /// **Inflation and Interest Rates:** Rising inflation (4.8%) and interest rates increase the cost of living and doing business, affecting revenue collection.
- /// **Volatile Exchange Rates:** Currency fluctuations impact trade and tax revenues.
- /// **Infrastructure Development:** Improved roads, railways, and ports support trade and revenue growth.
- /// **SACU Dependence:** Reduced SACU revenues pose a threat to fiscal stability, there is a need for NamRA to diversify revenue sources.
- /// Global commodity price.
- /// Employment Levels and Household Income.
- /// Implementation of AfCFTA.
- /// Global economic growth and stability.
- /// Geopolitical Instability



S SOCIOLOGICAL

- /// **Diverse Population:** Cultural diversity fosters innovation but also requires tailored taxpayer education.
- /// **Unemployment and Migration:** High unemployment and rural-urban migration affect the tax base and compliance.
- /// **Social Ills:** Corruption, fraud, and money laundering undermine revenue collection efforts.
- /// **Health Challenges:** Chronic diseases reduce the active labour force, impacting economic productivity.
- /// Public Awareness and Compliance Culture.
- /// Trust in Institutions.
- /// Public perception and trust in the agency.
- /// Demographic changes and their impact on tax compliance.

T TECHNOLOGICAL

- /// **Digital Transformation:** Adoption of ITAS, ASYCUDA World, and e-certificates improves efficiency.
- /// **Cybersecurity Risks:** Cybercrime and data breaches threaten operational integrity.
- /// **Innovation Opportunities:** Emerging technologies offer avenues for improved service delivery and compliance.
- /// Digital Tax System.
- /// Cyber Security.
- /// Digitalisation and modernisation of tax systems.



E ENVIRONMENTAL

- /// **Climate Risks:** Droughts, floods, and veld fires affect agriculture and fishing sectors, reducing related tax revenues.
- /// **Green Energy Potential:** Solar and hydrogen energy offer long-term economic and revenue opportunities.
- /// **Environmental Hazards:** Oil spills and illegal wildlife trade threaten marine and tourism revenues.
- /// Climate Change and Natural Disasters.
- /// Sustainability Incentives.
- /// Green taxation policies and incentives.
- /// Climate change and its impact on tax revenues.

L LEGAL

- /// **Legislative Reform:** Ongoing updates to revenue laws aim to improve enforcement and compliance.
- /// MOUs strengthened bilateral agreements with Botswana, Zambia, Angola and South Africa.
- /// **Outdated Penalties:** Outdated penalty provisions are inconsistent with non-compliance.
- /// Delay in the Judiciary.
- /// Dispute resolution mechanisms and taxpayer rights (Objections).

3.3 Internal Environment Analysis (SWOT)

NamRA's internal operating environment is characterised by a combination of institutional strengths, operational weaknesses, emerging opportunities, and external threats that influence its ability to deliver on its mandate.

SWOT Analysis

Factors likely to lead to positive change and further improvement

Factors which may compromise our performance and service delivery

INTERNAL

STRENGTHS

1. Governance and Legal Framework
2. Established Brand
3. Operational and Functional Revenue Systems
4. Capability to mobilise domestic resources

WEAKNESSES

1. Limited data management and inadequate data analytical capabilities.
2. Poor service delivery
3. Inadequate project management oversight
4. Inadequate critical skills and competencies
5. Lack of innovation Framework
6. Absence of a compliance risk management framework
7. Ineffective in performance management
8. Absence of standardised business process
9. Ineffective organisational structure
10. Lack of systems integration

EXTERNAL

OPPORTUNITIES

1. Systems integration with third parties
2. Broaden tax base
3. Customs modernisation
4. Sustainable Skills development
5. Strategic geographical location as a logistic and trade hub
6. Environmentally sustainable Goal (ESG) (Green Customs Initiatives)
7. Leveraging technologies

THREATS

1. Tax Evasion and Illicit Financial Flow
2. Cybercrime
3. Porous Borders
4. Fraud and Corruption
5. SACU Revenue volatility
6. Personnel Safety and Security
7. Smuggling
8. False Narratives undermining NamRA's reputation
9. Gaps in the tax regulatory framework
10. Socio-Economic Factors
11. Limited resources to execute on the mandate.

3.4 RISK ANALYSIS

This risk analysis is conducted in alignment with the NamRA's strategic objectives and identifies potential risks that may impact the achievement of our mandate. It outlines the associated implications and highlights high-level mitigation measures designed to proactively manage exposures, strengthen resilience, and support informed decision-making across the institution

Risk Title	Risk Impact	Risk Mitigations
Revenue Leakage (SO1, SO2, SO3, SO5)	Failure to detect non-registration, under-declaration, fraud, inaccurate filing, untimely payment, and illicit trade results in revenue losses and weakened fiscal capacity.	1. Strengthen detection and response to all forms of non-compliance. 2. Enhance data-driven compliance risk profiling and enforcement capabilities. 3. Improve inter-agency collaboration to combat illicit trade and fraud.
Inadequate Trade Facilitation and Border Management (SO3, SO4, SO6)	Inefficient border processes, limited operational capacity, and weak coordination impede legitimate trade, increase clearance delays, and reduce economic competitiveness.	1. Streamline customs clearance and border processes. 2. Strengthen cross-border collaboration and information sharing. 3. Invest in modern border technologies and risk-based inspections.
Low Voluntary Compliance (SO2, SO1, SO4)	Complex processes, inconsistent enforcement, and low trust discourage taxpayers and traders from meeting obligations willingly.	1. Simplify and modernise taxpayer processes and services. 2. Promote consistent, transparent, and fair application of tax and customs rules. 3. Strengthen trust, communication, and taxpayer support to improve voluntary compliance.
Inadequate and Ineffective Service Delivery and Customer Experience (SO4, SO2, SO6)	Inconsistent service standards, long turnaround times, and inadequate customer support reduce taxpayer satisfaction and undermine organisational credibility.	1. Implement service standards and performance monitoring. 2. Improve accessibility, responsiveness, and staff capability in service delivery. 3. Modernise service channels through digital platforms and automation.
Shortages in Critical Skills, Organisational Capacity and Culture Alignment (SO8, SO6, SO7)	Inability to attract, develop, and retain critical skills, combined with weak organisational capacity and an underdeveloped high-performance culture, limits the NamRA's ability to deliver on strategic, operational, and digital transformation priorities.	1. Strengthen talent attraction, development, and succession planning for critical skills. 2. Enhance retention strategies and create clear career and capability pathways. 3. Cultivate a high-performance, values-driven culture through leadership development, accountability, staff engagement, and continuous learning.
Emerging Technology, AI Evolution and Cybersecurity Threats (SO6, SO5, SO4))	Inability to keep pace with technological advancements leads to suboptimal service delivery, poor user experience, and increased cybersecurity risks.	1. Strengthen cybersecurity, data protection, and system resilience. 2. Modernise and integrate digital platforms, including AI and emerging technologies. 3. Build internal digital and cyber capabilities to keep pace with technological change.
Financial and Resource Constraints (SO7, SO1, SO6))	Limited funding and resource constraints hinder the NamRA's ability to meet its legal mandate and strategic objectives.	1. Develop a sustainable and diversified funding model. 2. Strengthen financial management, planning, and resource allocation. 3. Prioritise investments in critical systems, talent, and infrastructure.

4. LINKAGE BETWEEN NamRA STRATEGIC PLAN AND NATIONAL PRIORITIES

Strategic Plan Alignment to NDP6		
NDP6 Pillars	NamRA Strategic Objective	Initiatives
Pillar 1: Economic Growth, Transformation and Resilience (Supports domestic resource mobilisation, fiscal sustainability, and funding of national development priorities) (Aligns with improving the cost of doing business, trade competitiveness, and positioning Namibia as a logistics hub)	SO1: Maximise Revenue Collection and	• Minimise revenue leakages • Strengthen Debt Management • Combat tax-related Illicit Financial Flows
	SO3: Facilitate Legitimate Trade	• Implement risk-based border management • Implement Customs Modernisation Programmes • Strengthen Enforcement and Border Security
Pillar 2: Human Development and Community Resilience (Promotes civic responsibility, financial literacy, and inclusive participation in the formal economy) (Supports NDP6 objectives on skills development, institutional capacity, and productivity)	SO2: Improve Voluntary Compliance	• Enhance Taxpayer/Trader Education and Awareness • Implement Compliance Improvement Plans
	SO8: Develop a High-Performing Culture and Engaged workforce	• Improve the Performance Management System • Attract and retain a skilled and diverse workforce to deliver on the strategy • Improve employee wellness, safety and security
Pillar 3: Environmental Sustainability (Supports monitoring illegal exploitation of natural resources and environmental compliance)	SO3: Facilitate Legitimate Trade	• Implement risk-based border management • Implement Customs Modernisation Programmes • Strengthen Enforcement and Border Security
Pillar 4: Effective Governance and Public Service Delivery (Aligns with improving public service quality and trust in institutions) (Aligns with NDP6's digital governance and innovation agenda) (Supports accountability, anti-corruption, institutional resilience, and governance reform)	SO4: Improve Service Delivery	• Implement service standards for all services (internal and external), including complaints and disputes. • Expand the usage of digital technologies in customer service.
	SO6: Improve Data Management Capabilities	• Enhance Data Analytics and Business Intelligence • Strengthen Research Capabilities
	SO7: Harness digital transformation to optimise business performance	• Implement the Digital Transformation Strategy • Invest in robust and resilient ICT infrastructure
	SO5: Optimise Organisational Efficiency and Governance	• Enhance Institutional Risk Management • Optimise Financial Management and Sustainability • Improve Assets and Facilities Management

5. THE NamRA STRATEGY

5.1 THE DETAILED STRATEGIC OBJECTIVES

SO1: Maximise Revenue Collection

To strengthen fiscal capacity by ensuring that all legally due revenues are collected efficiently, fairly, and transparently. This objective focuses on reducing leakages, enhancing audit capability and enforcement mechanisms, and leveraging technology to optimize collection processes.

SO2: Improve Voluntary Compliance

To foster a culture of tax compliance by making it easier, fairer, and more transparent for taxpayers to meet their obligations willingly. This objective emphasizes simplifying processes, enhancing taxpayer education, strengthening trust through consistent enforcement, and leveraging digital solutions to reduce administrative burdens.

SO3: Facilitate Legitimate Trade

Facilitating legitimate trade is the strategic process of simplifying and speed-tracking the movement of goods for law-abiding businesses while maintaining strict oversight of high-risk cargo. The primary goal is to transform Namibia into a competitive regional logistics hub by reducing the "time and cost" of doing business.

SO4: Improve Service Delivery

This objective seeks to systematically enhance the quality of services delivered to NamRA's internal and external customers by embedding consistent, customer-centric service standards across the organisation. Service quality is defined by the extent to which service delivery meets institutional expectations while effectively addressing the needs of service recipients. Achieving the right quality of service delivery will strengthen employee and customer experience, support voluntary compliance, and reinforce public trust and confidence in NamRA as a credible, professional, and trusted revenue authority.

SO5: Improve Data Management Capabilities

To strengthen data analytics, business intelligence, and research functions to enable timely, accurate and evidence-based decision-making across NamRA.

SO6: Harness digital transformation to optimise business performance

To transition NamRA to a more resilient, future-proof institution, constantly improving while delivering outstanding value through the adoption and utilisation of technology.

SO7: Optimise Organisational Efficiency and Governance

A highly efficient, well-governed, resilient, and sustainably managed organisation enabled through strengthened institutional systems, enhanced institutional risk management, sound financial stewardship, and optimized asset and facilities management, ensuring improved organisational performance, compliance, accountability, transparency, and long-term operational excellence across all functions.

SO8: Develop a High Performing Culture and Engaged Workforce

To foster a culture of high performance, accountability, excellence, and continuous improvement, where employees are empowered, motivated, and equipped with the capabilities required to deliver exceptional results, drive innovation, and contribute to organisational success. This objective further aims to attract, develop, and retain a skilled and diverse workforce, promote employee wellness, safety, and security, and embed a strong ethical culture founded on integrity, and professionalism to ensure effective and sustainable organisational performance.

6. INDICATORS FOR NamRA's STRATEGIC OBJECTIVES

6.1 Strategic Objectives

S/N	List of Strategic Objectives	Key Performance Indicator	5 Year Target	Initiatives
1	Maximise Revenue Collection	Revenue Collected (N\$)	As given by the Minister of Finance	1. Minimise Revenue Leakages 2. Strengthen Debt Management 3. Combat tax related Illicit Financial Flows
2	Improve voluntary Compliance	Level of Voluntary Compliance (%)	90%	1. Enhance Taxpayer/Trader Education and Awareness 2. Implement Compliance Improvement Plan
3	Facilitate Legitimate Trade	Average Release / Clearance Time of Key Commercial Borders Reduced by 5%	Reduction in clearance time by 5%	1. Implement risk-based border management 2. Implement Customs Modernisation Programmes 3. Strengthen Enforcement and Border Security
4	Improve Service Delivery	a. Level of Customer Satisfaction (CSAT) b. Net Promoter Score (NPS)	a. CSAT - 90% b. NPS - 30%	1. Implement service standards for all services (internal and external) including complaints and disputes. 2. Expand the usage of digital technologies in customer service.
5	Improve Data Management Capabilities	Enterprise Data Management Maturity Index	95%	1. Enhance Data Analytics and Business Intelligence 2. Strengthen Research Capabilities
6	Harness digital transformation to optimise business performance	Progress (%) made against annual target set	Achieve 70% of core taxpayer-facing processes fully automated.	1. Implement the Digital Transformation Strategy 2. Invest in robust and resilient ICT Infrastructure
7	Optimise Organisational Efficiency and Governance	a. Efficiency index b. Governance index	a. 80% b. 70%	1. Enhance Institutional Risk Management 2. Optimize Financial Management and Sustainability 3. Improve Assets and Facilities Management
8	Develop a High Performing Culture and Engaged Workforce	a. Level of Employee Engagement Score 9 eNPS score (by year 5) b. 4 Level of Institutional Performance Score by (by year 5)	a. Employee Engagement Score - 80% b. eNPS score - 9	1. Improve the Performance Management System 2. Attract and retain a skilled and diverse workforce to deliver the strategy 3. Improve employee wellness, safety and security

6.2 Strategic Initiatives

SO1: Maximise Revenue Collection

Key Performance Indicator: Revenue Collected (N\$)

Strategic Initiative	Minimise Revenue Leakages
Description	By identifying, preventing, and addressing all sources of lost revenue that occur when taxes and duties legally due to the State are not assessed, not declared, under-declared, incorrectly calculated, avoided, evaded, or not collected.
Key Performance Indicator	% of Revenue collected from administrative efforts as a % of revenue target
5 Year Target	2.25%

Strategic Initiative	Strengthen Debt Management
Description	To improve NamRA's ability to detect, pursue, and recover outstanding taxes and duties by applying consistent and lawful debt recovery actions.
Key Performance Indicator	a. Debt recovery rate b. Tax arrears reduction rate
5 Year Target	a. 85% b. 75%

Strategic Initiative	Combat tax related Illicit Financial Flows
Description	Combating tax-related Illicit Financial Flows refers to detecting, preventing, and disrupting the illegal movement of money or value out of the country that results in the loss of tax and customs revenue. This initiative focuses on strengthening NamRA's ability to identify practices such as tax evasion, trade mis invoicing, transfer pricing abuse, smuggling, money laundering, and base erosion, and ensuring that all cross-border financial and trade activities comply with tax and customs laws.
Key Performance Indicator	Revenue collected from transfer pricing and anti-IFF measures as a % of the revenue target
5 Year Target	2.5%

SO2: Improve Voluntary Compliance

Strategic Initiative	Enhance Taxpayer/Trader Education and Awareness
Description	This initiative focuses on the development and strategic dissemination of clear, accessible, and practical educational content to ensure that every taxpayer and trader is fully aware of their obligations and entitlements under the revenue laws. It seeks to simplify complex legislative requirements, translate them into easy-to-understand guidance, and deliver this information through targeted channels that reach diverse customer segments.
Key Performance Indicator	a. Level of taxpayer knowledge b. Customer Effort Score
5 Year Target	a. 25% improvement b. 25% improvement

Strategic Initiative	Implement Compliance Improvement Plans
Description	This initiative establishes a structured approach for Domestic Taxes to identify priority compliance risks, segment affected taxpayers, and deploy targeted interventions that support taxpayers to comply voluntarily, while ensuring firm and consistent action where non-compliance persists. The Compliance Improvement Plan cycle will be implemented annually across priority sectors and across the core obligations of registration, filing, payment, and accurate reporting. The initiative will institutionalise a single planning and monitoring framework that aligns CRU analysis, operational execution, and management oversight into one measurable programme.
Key Performance Indicator	Voluntary compliance outcomes (core obligations): a. % on-time filing rate (by tax type / sector / segment) b. % on-time payment rate (by tax type / sector / segment) c. Value of arrears prevented and/or reduced in targeted risk populations (trend) d. % reduction in repeat non-compliance for treated taxpayers (12–24 months))
5 Year Target	a. 85% b. 90% c. N\$ 3.6 billion d. 70%

SO3: Facilitate Legitimate Trade

Strategic Initiative	Implement Risk-based Border Management
Description	Risk-based border management involves applying intelligence and profiling techniques to differentiate between low- and high-risk consignments, travellers, traders, and transactions. This enables NamRA to facilitate the smooth movement of legitimate trade while focusing enforcement resources on areas that pose the highest risk.
Key Performance Indicator	% of consignments processed based on automated risk selectivity (Green/Yellow/Red lanes)
5 Year Target	Red - 1% Yellow - 3% Green - 96%

Strategic Initiative	Implement Customs Modernisation Programmes
Description	This initiative aims to modernise Namibia's customs operations by introducing harmonised border procedures, implementing joint Time Release Studies (TRS) with neighbouring countries, strengthening Coordinated Border Management (CBM), and establishing a centralised Customs Document Processing Centre (DPC). These reforms are designed to improve the consistency, efficiency, and predictability of customs processes, reduce clearance times, enhance transparency, and support legitimate trade through streamlined, technology-enabled operations.
Key Performance Indicator	Percentage reduction in average Customs clearance time at priority trade corridors (baseline Year 1) Priority trade corridors = TRS sites: a. Walvis Bay b. Trans-Kalahari Corridor c. Noordoewer d. Katima Mulilo
5 Year Target	15% reduction

Strategic Initiative	Strengthen Enforcement and Border Security
Description	This initiative focuses on strengthening NamRA's enforcement capability through improved detection tools (including K-9 units and scanners), intelligence-led inspections, and coordinated inter-agency operations. The aim is to protect society from illicit trade while supporting legitimate trade through targeted, high-yield enforcement.
Key Performance Indicator	Enforcement Hit Rate (%)
5 Year Target	50%

SO4: Improve Service Delivery

Strategic Initiative	Implement service standards for all services (internal and external) including complaints and disputes.
Description	This initiative focuses on establishing clear, consistent, and measurable service expectations across all internal and external service points. These standards will be integrated into NamRA's operational processes, supported by targeted staff training, and reinforced through continuous performance monitoring. By institutionalising a quality management approach for all service interactions, the initiative ensures reliable, accountable, and customer-centric service delivery.
Key Performance Indicator	a. Percentage of Service Standards implemented: 100% by 31 March 2031. b. Level of Customer Satisfaction (CSAT) with implemented service standards: 90% by 31 March 2031. c. Level of preparedness for ISO 9001, 10001, 10002, 10003 and 10004 certification:
5 Year Target	a. 100% b. 90% c. 100%

Strategic Initiative	Expand the usage of digital technologies in customer service.
Description	This initiative aims to accelerate NamRA's digital transformation by expanding the use of modern digital technologies across all customer service channels. The initiative focuses on enhancing accessibility, efficiency, and consistency of service delivery by introducing or upgrading digital platforms such as self-service portals, mobile applications, automated workflows, and AI-powered support tools.
Key Performance Indicator	a. Percentage of services migrated to digital channels b. Level of Customer Satisfaction (CSAT) for Digital Channels:
5 Year Target	a. 70% b. 90%

SO5: Improve Data Management Capabilities

Strategic Initiative	Enhance Data Analytics and Business Intelligence
Description	This initiative focuses on deploying advanced data analytics and modern business intelligence (BI) tools to generate real-time, actionable insights that enhance decision-making, performance monitoring, revenue forecasting, and operational efficiency. It aims to integrate core data systems, automate reporting, and cultivate a data-driven culture.
Key Performance Indicator	Data quality Index (accuracy, completeness, timeliness).
5 Year Target	90%

Strategic Initiative	Strengthen Research Capabilities
Description	This initiative seeks to build robust research capacity by establishing structured methodologies, enhancing data collection and analysis practices, and producing high-quality research outputs that inform policy, compliance strategies, and operational planning. The focus is on improving research quality, relevance, and timeliness to ensure research insights contribute directly to decision-making.
Key Performance Indicator	a. Percentage of decisions supported by research evidence. b. Compliance rate with research ethics and methodological standards.
5 Year Target	100%

SO6: Harness Digital Transformation to Optimise Business Performance

Strategic Initiative	Implement the Digital Transformation Strategy
Description	This initiative guides the implementation of an enterprise-wide strategy aimed to transition from a paper-based, reactive, and siloed organization to a data-driven, proactive, and service-oriented agency leveraging digital technologies.
Key Performance Indicator	Progress made in the implementation of Digital Transformation Strategy.
5 Year Target	100%

Strategic Initiative	Invest in robust and resilient ICT Infrastructure
Description	This initiative aims to invest to ensure a stable, upgraded ICT Infrastructure (Hardware, Networks, Software/Systems/Applications) while maintaining the flexibility to adopt fit-for-purpose digital solutions in the future. The goal is to create a resilient and modern, and interoperable ICT environment that enables seamless data exchange, automated workflows, and efficient tax and customs operations across the entire revenue ecosystem.
Key Performance Indicator	a. Infrastructure Uptime (for key components: Servers, Networks, Databases and Systems/Applications) b. Stabilisation and Optimisation of core systems (AW, ERP, ITAS)
5 Year Target	a. Infrastructure uptime – 99% b. Stabilisation & Optimisation of core systems (AW - Continuous optimisation, ERP - Continuous optimisation (based on Project plan) and ITAS - Stabilisation & Optimisation (based on Project plan)

S07: Optimise Organisational Efficiency and Governance

Strategic Initiative	Enhance Institutional Risk Management
Description	Establish and embed a proactive, integrated Enterprise Risk Management (ERM) framework that systematically identifies, assesses, prioritises, monitors, and mitigates organisational risks, fostering a risk-aware culture, strengthening organisational resilience, and ensuring that risk insights inform strategic and operational decision-making across all departments.
Key Performance Indicator	a. % of organisational risks mitigated/closed within agreed timelines (Closure Rate) b. Improvement in risk maturity level (towards target 3/5 by 2028 and 4/5 by 2031).
5 Year Target	a. Risk Maturity Level – 4.5 b. Risk Reporting Compliance – 100% c. Risk Mitigation Closure rate – 90%

Strategic Initiative	Optimise Financial Management Effectively and Sustainably
Description	Enhance and modernise NamRA financial planning, budgeting and reporting systems to promote fiscal discipline, strengthen internal controls and ensure transparency. Transition the organisation from manual, fragmented processes to fully integrated automated sustainable financial management system. Drive overall institutional funding growth year on year to ensure various disciplines in the strategic plan are funded through direct government funding, partnerships, concessional funding from developmental agencies.
Key Performance Indicator	a. % reduction administration operational costs b. % adherence to approved budget c. % savings from efficiency activities d. % funding secured from alternative means or direct government
5 Year Target	a. ERP Implementation Progress – 100% b. Reduction in Manual Processes – 90% c. Budget Adherence (Variance within Threshold) – 95% d. Development and implementation of Institutional funding plan framework

Strategic Initiative	Improve Assets and Facilities Management
Description	Enhance asset and facilities management capabilities to ensure optimal utilisation, planned maintenance, sustainability, accountability, and lifecycle optimisation of NamRA's physical, technical, ICT, and operational resources. The initiative focuses on improving asset planning, tracking, maintenance scheduling, lifecycle management, and the digitalisation of asset records to promote transparency, reduce downtime, and support evidence-based decision-making.
Key Performance Indicator	a. % of assets maintained as scheduled in the maintenance plan (maintenance compliance rate). b. % asset availability (minimised downtime of equipment, tools of trade and vehicles). c. % of assets recorded, verified, and tracked in the asset management system.
5 Year Target	a. Asset Verification & Digitisation Completion – 100% b. Maintenance Compliance Rate – 95% c. Asset Availability (Reduced Downtime) – 95%

SO8: Develop a High Performing Culture and Engaged Workforce

Strategic Initiative	Improve the Performance Management System
Description	An effective performance management system that provides continuous feedback through regular assessments (quarterly), formal performance reviews, and a merit-based reward system. It establishes clear processes to support high performers and address underperformance.
Key Performance Indicator	Institutional performance Index
5 Year Target	Performance score of 4 (80% implementation of institutional goals)

Strategic Initiative	Attract and retain a skilled and diverse workforce to deliver the strategy
Description	Ensure the institution attracts and retains the right skills required to meet its strategic objectives in line with its mandate.
Key Performance Indicator	a. Recruitment (Talent Acquisition) Turnaround Time b. Employee Turnover Rate (Voluntary vs Involuntary Rate)
5 Year Target	a. 60-days (Internal); 90-days (External) b. 3%

Strategic Initiative	Improve employee wellness, safety and security
Description	To ensure a safe, healthy, and supportive workplace for all employees.
Key Performance Indicator	a. Level of compliance to health and safety regulations b. Employee Wellness and Safety Index Score c. Absenteeism Rate
5 Year Target	a. Acquire fitness and compliance certificates b. >80% c. < 2.5%

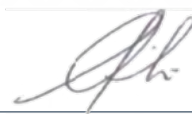
OFFICIAL SIGN – OFF

It is hereby certified that this Strategic Plan:

- Was developed by NamRA's leadership team.
- Aligns with applicable laws, policies, and other mandates relevant to NamRA.
- Is aligned to and supports the national development priorities and goals as outlined in Namibia's National Development Plan 6 (NDP6), contributing to the broader national vision of sustainable economic growth, fiscal sustainability, and improved public service delivery.
- Accurately reflects intended outcomes, anticipated impacts, and key performance indicators for the plan period.
- Will be monitored to track progress and adjusted as necessary to ensure deliverables are achieved.
- Is subject to appropriate funding to enable successful implementation.



Sam SHIVUTE
Commissioner



Mrs. Anna Nakale - Kawana
Board Chairperson



NamRA

Namibia Revenue Agency