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BUIITEPOS: A sleepy village with potential drive of economic development

East of the nation's capital Windhoek, lies a small settlement of Buitepos in the Omaheke Region, situated along the national road B6 which is part of the Trans- Kalahari Highway, connecting Namibia, Botswana, South Africa and Botswana. The settlement is home to the historical border post previously known as Buitepos an Afrikaans word for "Outpost", which was renamed to Trans-Kalahari Border Post, an entry point to Botswana.

In this edition, we look at the revenue contribution, business and cultural exchange opportunities presented by Buitepos. (Page 6)



Mr. Idi Itope
Head of Domestic Taxes

JUST A REMINDER!

The Electronic Filing Tax Relief Programme
is ending on **31 January 2022**

Don't miss out on this opportunity, take part now!



EDITORIAL NOTE

**Steven Yaruokekuro
Ndorokaze**
Chief Editor

It is with great delight that I pen my initial Editor's Note for the Communique Wagon, NamRA's official newsletter. This edition comes days into the New Year 2022 and every new year normally presents an opportunity for new activities, new or adjusted goals and a chance to attain greater milestones. This is no different for NamRA, as several major activities are lined up for the next 12 months, in our journey of building a world class revenue agency, serving with passion to positively impact the livelihood of every Namibian.

Before I expand any further, I must express profound gratitude to Ms. Melanie Tjijenda and the team for the sterling job that they have done with our newsletter. Previous editions have indeed been exceptional to read and in providing insight about the activities, operations and projects of NamRA. Melanie, you made the landing for us as newcomers to the NamRA fold quite smooth and I look forward to further collaborations in our respective roles as we shape NamRA into the envisaged world class entity.

This edition mainly features activities undertaken during the last quarter of 2021, highlighting the NamRA leadership's visit to the Zambezi Region, life at the Trans-Kalahari Border Post and several NamRA officials who have been assigned to international organisations. With the Electronic Filing Tax Relief Program ending in a few weeks, we will provide the main elements of this great initiative, stressing the need for taxpayers to seize the available opportunity. Further, focus will also be given to our core values, which are at the heart of the NamRA specific culture that we are entrenching.

I thank the staff who participated in the Newsletter Name Competition which closed in November 2021. We received interesting suggestions of possible names and we are encouraged by the level of participation, which we believe can only be enhanced going forward. We selected "Communique Wagon" as the name for our newsletter because it does just that, serve as a vehicle for delivering timely, reliable and useful information by NamRA and its activities.

The team that worked behind the scenes to put this edition together deserves mention, marshalled by Tonateni Shidhudhu. I am grateful for the contribution made by Aina Ipinge, Nesla Uatanaua and Magano Naimbale, together with the outstanding graphic and layout provided by Gerhard Iileka. You guys have been great to work with and made my induction to life at NamRA a worthy and pleasant one. I certainly look forward to such other great editions of the Communique Wagon. Thank you!

Steven Yaruokekuro Ndorokaze
Chief Strategic Communications and Support Engagements



Sam SHIVUTE

*Commissioner of the
Namibia Revenue Agency*

COMMISSIONER'S NOTE

The Year 2021 was not an easy year for our nation and other nations the world over, as we faced various challenges, including the devastating effects of the COVID-19 pandemic. We lost loved ones and colleagues. May their souls rest in peace. Despite the myriad of challenges experienced, we remained resilient, optimistic and hopeful about the future. During the last Cabinet meeting on 9 December 2021, our President, H.E Dr. Hage G. Geingob encouraged us to look forward to a new dawn which brings with it, immense hope and possibility. It is possible. Let us remain positive and optimistic, as former Chief Justice of the Republic of South Africa Mogoeng Mogoeng taught us, that, "we must know that a better tomorrow is around the corner". I believe in that teaching. Positivity is key. Nothing beats positivity.

For the NamRA family, the just ended year will be recorded in the annal of the Namibian history as the year when NamRA was launched. Following the launch, we have proudly developed our Vision to be a World Class Revenue Agency, serving with passion to positively impact the livelihood of every Namibian. Visioning is a matter of mindset versus eyesight. All great products and institutions that have ever been developed were first conceived in the minds before they were manifested. Our Vision is bold and big, but with our collective, relentless and world class efforts, there is no doubt that we will deliver on our mandate. Apart from the Vision, we also developed our inaugural Strategic Plan with the following strategic objectives:

1. Improve Voluntary Compliance,
2. Improved Revenue Collection,
3. Invest in NamRA and its people,
4. Pursue Innovation
5. Enhance Trade Facilitation
6. Optimise organizational efficiency, service delivery and cost effectiveness

At the end of November 2021, we had already collected 71% of the Treasury's revenue target of N\$ 49.4 billions. That feat could only be achieved as a result of our collective commitment to serve with passion and deliver on our mandate. I am very much aware of the various challenges experienced at various workstations and border posts. Management will have to work tirelessly in 2022 and beyond to ensure that a conducive work environment is created for all our staff. We can not compromise on this. We will endeavor to make our work environment conducive, improve on our traders and taxpayers' education, improve on our service delivery and step up our revenue laws enforcement level.

In closing, I would like to welcome you to the fifth edition of the NamRA newsletter, which is now to be known as the "NamRA Communique Wagon". I wish to thank the team for putting together this exciting and very informative edition which will not only serve as a tool to disseminate information to our stakeholders but also to highlight our notable success stories. I invite you all to read and share with family and friends. I hope you are all re-energised, relaxed and ready for yet another year full of exciting activities in the best interest of our country.

Happy reading,

Sam SHIVUTE

Due Date Looms For The Electronic Filing Tax Relief Programme

NamRA is currently running an Electronic Filing Tax Relief Program (Relief) to assist taxpayers with outstanding tax amount. The Relief provides for the waiver of 100 percent of penalties and 75 percent of interests on the settlement of the capital outstanding tax amount and will end on 31 January 2022.

As at 30 November 2021, 264 710 taxpayers owed NamRA over N\$162 billion in capital tax debt. Close to N\$8 billion and over N\$265 million in penalties and interest respectively were waived, which was owed by around 23 thousand businesses and more than 11 thousand individual taxpayers who participated in the Relief between January and November 2021.

Over the past months, we have seen a slight increase in taxpayers engaging our offices about the Relief. However, looking at the outstanding tax amount and the remaining period for the Relief, we call on more taxpayers to participate and benefit from this Relief, so that they become tax compliant.

The Relief was initiated to assist taxpayers who found it difficult to settle their outstanding tax debts, especially businesses that were affected by the COVID-19 pandemic. Some individual taxpayers were also finding it hard to clear their dues as COVID-19 negatively affected our economy at all levels. Participants are required to register as e-filers and must first file tax returns on ITAS and then pay the capital outstanding amount to qualify for the Relief.

We remain cognisant of the fact that not all taxpayers are computer literate and might not be able to file their tax returns on their own. Special help desks have been set up at all our regional offices and taxpayers are encouraged to seek assistance there.

ELECTRONIC

TAX RELIEF PROGRAM

UNTIL 31 JANUARY 2022

Get 75% interest and 100% penalty amounts written off

TO PARTICIPATE

- 1 Register as an ITAS e-filer.
- 2 On your portal account, register to partake in the tax relief programme.
- 3 File all outstanding returns electronically and pay your capital tax debt in full.
- 4 75% interest and 100% penalty will be automatically reversed if you settle your capital balance.
- 5 Pay the remaining 25% interest amount

NAMRA CALLS FOR PARTICIPATION IN THE AUTHORISED ECONOMIC OPERATOR COMPLIANCE (AEO-C)/ PREFERRED TRADER PROGRAMME



Fransina Shigwedha
Programme Coordinator

The Namibia Revenue Agency (NamRA) is implementing the Authorised Economic Operator Compliance (AEO-C)/ Preferred Trader Programme that will bring mutual benefits to the traders and NamRA. The program is part of customs modernisation and participation is voluntary, while NamRA will reward compliant traders by giving them preferential treatment and exclusive benefits.

The overall objective of the programme is to establish and strengthen partnership between the customs authorities, the trading communities and other government agencies involved in the trade supply chain. This promotes mutually beneficial outcomes, thereby developing a national and regional trade facilitation framework that enhances Customs-to-Customs, Customs-to-business relations, together with Customs-to-other government agencies.

The following benefits are available to traders that meets the standards to participate in the AEO-C Programme:

- Expedited National VAT Refund (refund clients within the one month of the claim),
- National Nominal bonds Reduction of the amount of any security required for compliance with a Customs procedure,

- Facilitated Flexible inspection scheme with fewer routine documentary and physical inspections; prioritizing access to non-intrusive inspection techniques when goods are stopped or detained for inspection,
- Expedited Clearance on pre-clearance and proof of payment to Reduce Border Crossing Times,
- Provision of a Client relationship manager.

The AEO-C Accreditation Programme is modelled on the World Customs Organisation's (WCO) Authorized Economic Operator (AEO) and is part of a broader strategy to reward compliant traders with simplified procedures and trade facilitation benefits. It is a valuable tool for enhancing voluntary compliance, while enhancing trade facilitation using established WCO principles, without compromising customs controls on imports and exports.

These rewards are intended to encourage compliance and stimulate trade, contributing to growth at both national and regional levels. Furthermore, the program recognizes that Customs is not the only agency present at the borders and therefore all other relevant agencies should participate and benefit equally from the process.

Although the program is currently being implemented at the country level, it is based on common standards and criteria agreed to by all member states of the Southern African Customs Union (SACU) under the SACU Customs modernisation programmes to enhance trade facilitation. This will ensure that traders will be recognized as compliant by other SACU Customs administrations in future. The standards and criteria are based on the principles of the SAFE Framework of Standards, which WCO recommends to effectively deal with risks that can compromise supply/ logistics chain security.

Continued from Page 1.



BUITEPOS:

A sleepy village with potential drive of economic development

Buitepos in the Omaheke Region is around 310 kilometer east of the nation's capital Windhoek, situated along the national road B6 which is part of the Trans-Kalahari Highway. The settlement is home to the historical border post previously known as Buitepos an Afrikaans word for "Outpost", which was renamed to Trans-Kalahari Border Post, an entry point to Botswana.

It was through this border post that many Namibian liberation icons such as the Founding President Dr Sam Nujoma, the incumbent President Dr Hage Geingob and the former Deputy Prime Minister Libertine Amathila left the country in the early 1960s, to fight for the independence of Namibia.

Today, the area is home to more than 600 residents engaging in various economic activities that are critical to the national economy. There are many business opportunities for cross-border trading operators and trading community linked to passenger transport, tourism and logistics. Buitepos is 110 km from Gobabis and 30 km from Blouberg, a neighbouring settlement of about 500 inhabitants which falls under the same Kalahari Constituency.

Buitepos adjacent to the Mamuno Border Post on the Botswana side, creating opportunities not only for businesses but also cultural exchange between the two countries.

The Buitepos border post started operation in the early 1990s, coinciding with the Namibian independence and it previously operated from the police station, which also housed the customs activities. By then, there were only two Customs and Excise officers, with no proper housing facilities, resulting in them sleeping in tents. The activities that took place were mainly export related.

In 1998, a new office building was constructed at the border, followed by the name change to the Trans-Kalahari Border Post. The border post was then shifted to the new office block where it is currently situated.

In 1999, the first Chief Customs & Excise officer was assigned to the office, leading to the installation of the Automated System for Customs Data (ASYCUDA). In April 2009, the state of the art non-intrusive scanner was operationalized. Over the years, the border post's imports, and exports activities increased, creating the demand for more Customs and Excise officers. The border post now has twenty-nine Customs and Excise officers.

Businesses and Organisations

There are several Government offices/agencies at the settlement, one kindergarten, a primary school, a clinic and a police station. Other business operations there include a grocery store, a mobile bank, two Automated Teller Machines (ATMs), a butchery, 15 clearing agencies employing 58 people, a construction and security services outlet, private commercial farms, four shebeens, four informal traders.

It is believed that cross-border trade is the largest source of livelihood for people living in that area, with livestock farming being another significant source of income.

Travellers and Revenue contribution

About five hundred (500) travellers make use of the border post to leave or enter Namibia on a monthly basis, with the majority being incoming travellers. The estimated revenue collection for October 2021 was over N\$ 207 thousand in imports and exports. On average, 1800 import trucks and 800 export trucks carrying goods pass through the border post monthly.

Ethnic groups

The area is inhabited by diverse ethnic groups with a wealth of traditions, cultural practices, beliefs, customs, and knowledge; speaking several languages such as English, Setswana, Otjiherero, Damara>Nama, Silozi, Rukavango, Oshiwambo and Afrikaans.

Livelihood Challenges

The main challenges facing the community at Buitepos are the unavailability of land, lack of housing, limited water supply and sanitation. Youth unemployment is also prevalent at the settlement and many require basic skills to be able to participate in the mainstream economy, especially taking advantage of opportunities created by cross-border trade.

Namra Management Visited The Zambezi Region



The Namibia Revenue Agency (NamRA) Management, led by its Commissioner Sam SHIVUTE visited the Zambezi Region at the beginning of November 2021, with the primary objective of assessing the viability of the One Stop Border Post at the Katima Mulilo Border Post linking Namibia to Zambia.

The visit also presented an opportunity for the revenue collecting agency to explore ways of improving tax, customs and excise administration in the Region, which has several entry points into the country.

During the visit, NamRA paid a courtesy call on Zambezi Regional Governor Lawrence Alufea Sampfufu, who stressed that borders are the mirrors of the country and service delivery must be top class.

Sampfufu observed that the One Stop Border Post concept being mooted for the Katima Mulilo Border Post has the potential to enhance trade facilitation, as it will reduce the time spend in clearing goods at entry points.

Agreeing with the Governor, the NamRA Commissioner explained that the entity had prioritized quality service delivery and that improved service delivery would become evident soon.

SHIVUTE also highlighted that the recruitment process is in full swing, where the seconded staff from the previous Inland Revenue Department and the Directorate of Customs and Excise in the Ministry of Finance will have to be absorbed by NamRA, with the exercise expected to be concluded by September 2022.

The NamRA delegation also met the Zambezi Regional Police Commander Commissioner Marius Katamila who stressed that his office was determined to maintain relations with his counterpart in Zambia, despite reports of illegal trade and other crimes taking place at the entry point connecting the two countries.

SHIVUTE on his part indicated that the Revenue Agency was going to enhance enforcement like never before, to mitigate under declaration and mis-classification of goods.

He was optimistic that with enhanced and dedicated taxpayers' education, the level of voluntary compliance would take a consistent upward trend, aided by greater appreciation of the obligation on taxpayers and traders.

The team further visited the massive cross border project between Botswana and Zambia, which saw the construction of the Kazungula Bridge and the establishment of the One Stop Border Post on both ends of the border, manned by customs and immigration officials from the two countries.

NamRA has operations at Katima Mulilo, Ngoma, Kamenga and Impalila Island.

EMPLOYEES SPOTLIGHT



Ms. Esther Hamukwaya

Retired Chief Customs and Excise Officer: Oshakati

Ms. Ester Hamukwaya joined the Ministry of Finance in 1992 as a Customs and Excise Officer under the then Directorate of Customs and Excise. She rose through the ranks until assuming the role of Chief Customs and Excise Officer based in Oshakati. A product of the United Nations Institute for Namibia (an educational body set up by the United Nations Council for Namibia in Lusaka, Zambia during the liberation struggle to prepare Namibians taking up roles in an independent Namibia), Hamukwaya holds various qualifications including short courses that he undertook while in the employ of the Ministry of Finance.

She served the Compliance and Enforcement Section at the State Warehouse based in Oshakati, Oshana Region, participating in major operations to curb under-reporting/declaration of goods and ensuring importers pay what was due to the State. In 2013, she was part of the team that confiscated many illicit goods and counterfeit materials, during the "Sting Operation", confiscating hard cash amounting to N\$1.9 million and seized goods valued at N\$4 million.

In August 2021, Ms. Hamukwaya was nominated by fellow staff members as a NamRA heroine, owing to her diligence, teamwork and patriotism. NamRA wishes her a happy retirement after 29 years of service.

Ms. Vanessa Ashipala

Ms. Vanessa Ashipala, Manager for Central Region, Domestic Taxes was appointed as Africa Tax Administration Forum's (ATAF) Country Correspondent in the Namibia Revenue Agency (NamRA). Ms. Ashipala replaces Mr. Idi Itope, Head of Domestic Taxes who served in the position for several years. The Country's Correspondent is the focal point for ATAF in NamRA and is responsible for maintaining effective communication with member countries and events management. ATAF was created as a platform to promote and facilitate cooperation among African Tax Administrations and other relevant and interested stakeholders with the aim of improving the efficiency of their tax legislation and administration. Please join us in congratulating Ms. Ashipala on her appoint





Ms. Johanna Amukushu

Senior Customs and Excise Officer

In June 2021, the United Nations Conference on Trade and Development (UNCTAD) launched the Reform Tracker implementation in Namibia, in the context of a trade facilitation technical assistance project.

That was followed by the training of selected individuals from the Namibia Trade Forum and the National Trade Facilitation Committee (NTFC) to use the Reform Tracker as country administrators. In September 2021, the Reform Tracker was presented to members of the NTFC by Country Administrators to raise awareness and inform them about the upcoming implementation steps.

UNCTAD selected Ms. Johanna AMUKUSHU, a Senior Customs & Excise Officer at Namibia Revenue Agency (NamRA) and the Namibia Country Administrator as a national consultant.

Johanna is tasked with coordinating the implementation of Reform Tracker Tool in Namibia. She started serving in that role from 22 November 2021 to 21 March 2022.

Mr. Boniface Shejavali

Control Customs and Excise Officer

Mr. Boniface Shejavali has been seconded to the Southern African Development Community (SADC) Secretariat (EPA Unit) under Customs and Trade Facilitation as a Programme Officer.

He is responsible for the coordination of the implementation of the European Union (EU) – SADC Economic Partnership Agreement and providing technical support for the EU – SADC EPA Trade in Goods and Services negotiations. Shejavali also acts as a liaison between SADC EPA States and the EU and as a focal point for EPA specific matters, providing support to the committees and working groups responsible for negotiations and implementation of various aspects of the Agreement, including following up on issues discussed in the Special Committee on Customs and Trade Facilitation.

He also assists in the follow up on issues as discussed in the Agricultural Partnership. Shejavali will serve on this position for one year effective from 1 August 2021 to 31 July 2022





Mr. Fillimon Amoomo

Senior Customs and Excise Officer

Mr. Fillimon Amoomo was seconded to the SACU Secretariat from 3 December 2021 to 21 March 2022 as the SACU's Customs Specialist. He is responsible for providing technical assistance and support in the implementation of key customs initiatives as adopted by the SACU Council, to achieve the optimal level of intra-SACU trade amongst the Member States and beyond. Botswana, Eswatini, Lesotho, Namibia and South Africa are the SACU members states.

Mary Munihango-Situmbeko and Oscar Likando recognised for commitment and dedication.



Mary Munihango-Situmbeko



Oscar Likando



Seen around...

