



# NamRA TAX CAFÉ

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Dear Readers,

The Namibia Revenue Agency (NamRA) remains committed to continuous tax education to overcome knowledge gaps. It is against this backdrop that we introduced this platform to share with you information from our inhouse experts, which we trust will ensure that you remain well informed, while advising on how to be compliant. We further hope to equip taxpayers with the necessary understanding about the tax legislation and thereby strengthening tax compliance.

Loide Hamutumwa, Manager Legal Services and Memory Mbai, Manager Audit and Compliance have extensive knowledge in taxation and contributed this article.

*Happy reading.*



**Loide Hamutumwa**  
Manager: Legal Services

## NamRA MANDATE TOWARDS A GREAT CAUSE!



**Memory Mbai**  
Manager: Audit and  
Compliance

Abraham Lincoln said, "The best way to predict your future is to create it" As a revenue agency, NamRA is at a moment in history to shape the architecture of a good fiscal social contract in Namibia.

This year is marked as the "Year of Great Expectations", with NamRA resolutely grounding its efforts to mobilising domestic revenue and raising compliance awareness to positively influence behavioural change amongst taxpayers and traders to be tax conscious and productive citizens for a great cause.

Aspiring to be a World Class Revenue Agency, NamRA's tax journey is just and responsible.

The NamRA mandate as enshrined in the Namibia Revenue Agency Act, 2017 (Act No. 12 of 2017) is at the heart of generating and complimenting government revenue for economic and social development. A new paradigm of Domestic Resources Mobilisation and Revenue Collection calls for a whole participation of taxpayers and traders to contribute to the State in a form of tax from its revenue streams.

[www.namra.org.na](http://www.namra.org.na)



*Serving with passion*

The impact of a good fiscal social contract cannot be overemphasised. NamRA mandate is not just about now, it's about the future to raise the required revenue through taxation, customs and excise:

- ✓ To provide the Namibian people with more capabilities and freedom to fulfil their version of good life.
- ✓ For the Namibian government to address the inequalities that the pandemic has revealed.
- ✓ To finance debts for sustainable consumption or projects for the future generations, a well finance health services, education, sport and providing financial security in old age which is a bigger part of all our lives.
- ✓ To provide goods and services on a more consistent and equitable basis and to catch up with the needs of modern families and modern economies.

The public should note that the scope of creating a good fiscal social contract enormously depends on domestic revenue mobilisation. There is no doubt that if we grow the big pie, there will be more of it to share.

The obligations to pay taxes and duties, rests on the shoulders of fellow citizens and investors and the duty to our country - to pay taxes and duties, obeying the laws and engaging in public life.

We at NamRA advocate for a strong civic culture of voluntary compliance and a social cohesive society to build a contemporary Namibia for its citizens to thrive. Paying tax is a powerful tool in the shaping of our society. More resources are required for the State to deliver on citizens' s rising expectation for better services and public goods.

NamRA calls for taxpayers and traders to comply and pay their fair level of tax as set out by law. Taxpayers and Traders should not hide from their responsibilities to be a good taxpayer or trader.

We owe it to each other, and to ourselves, to master that courage and sense of unity to keep the fiscal social contract (that distributes resources and create opportunities between those who have lived and those who will live in the future) intact.

A common purpose is fundamental to sustain a Namibian society in which there is: peace, security, an unbiased justice system, a good education system, a well-funded healthcare, affordable housing, provision of food security, adult suffrage, consistent and forward-looking poverty reduction strategies, growth of wealth, rising living standards and development.

As key stakeholders, we must work together and unite behind a common purpose to make Namibia a better place, while we at NamRA continue to serve with passion and execute this worthy course entrusted with us.