



## FINDING BALANCE AMIDST CHALLENGES: HAMUTUMWA'S JOURNEY WITH NamRA'S WELLNESS PROGRAMME

In its commitment to prioritising employee well-being, NamRA launched its Wellness Programme three years ago to support staff facing emotional and personal challenges. One of the many success stories is Ms Loide Hamutumwa, Manager of Legal Services, who shares how the programme provided her with vital support during a period of profound personal loss.

*FULL STORY ON PAGE 11*

## TAX REFUNDS EXPLAINED: WHAT EMPLOYERS AND EMPLOYEES NEED TO KNOW

Recent amendments to the Income Tax Act have sparked widespread discussion around tax refunds and their implications for taxpayers. With new tax brackets now in effect, employers are required to refund overpaid Pay-As-You-Earn (PAYE) taxes for the period from March to September 2024. Senior Tax Officer Robert Katangolo breaks down the details of these changes and what they mean for both employers and employees.

*FULL STORY ON PAGE 9*



## TRANSFER PRICING STAKEHOLDER ENGAGEMENT SESSION

The Namibia Revenue Agency (NamRA) is pleased to invite you to attend and participate in the upcoming Transfer Pricing Stakeholder Engagement Session. The aim of the engagement is to enhance awareness and understanding of transfer pricing regulations and practices and to facilitate constructive discussions between NamRA and the relevant stakeholders.

**Date:** 28 October 2024  
**Time:** 09h00 - 12h00  
**Venue:** Hotel Thuringerhof, Windhoek

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## EDITORIAL NOTE

**Yarukeekuro Steven Ndorokaze**  
Chief Editor

The 2024/5 financial year is at halfway mark and the last quarter (July-September 2024) brought several moments of real celebrations. These included the recognition given to the NamRA Commissioner Sam SHIVUTE by the African Achievers Awards in the United Kingdom and being named Africa's Patriotic Personality of the Year by the All-African Students Union (AASU). The period also saw the release of the Staff Engagement Survey results which confirmed a very solid basis for a cohesive team going forward, for the team in navy and a touch of orange. These items will be highlighted in this offering of the NamRA Communique Wagon.

As September 2024 was drawing to a close, there was a massive final push to ensure that NamRA complies with the peremptory requirement of section 31 (1) of the Namibia Revenue Agency Act, 2017 (Act No. 12 of 2017). This provision compels the Commissioner to "within six months of the end of a financial year, submit to the Board a comprehensive annual report on the operations of the Revenue Agency for such financial year for transmission to the Minister...". Having missed the deadline for FY2021/2 and FY2022/3,

it was possibly a case of third time lucky. The Agency was determined to meet the submission due date, with the reappointment of the Annual Report Committee and the Annual Financial Statements Committee to ensure the timely submission of the necessary documentation.

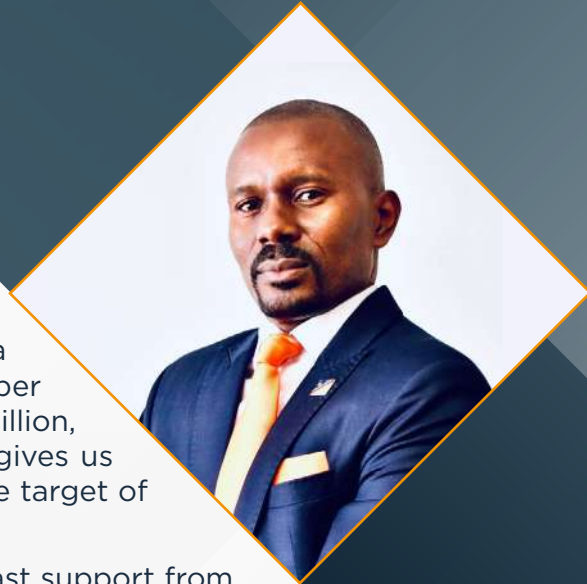
The key date was 30 September 2024 and would not be missed this time around, as the statutory requirement was fulfilled and the mandatory documents were submitted. A significant moment in the compliance journey of NamRA. The formulation and presentation of the Annual Report is not just about ticking the box and satisfying the legal requirement, it also represents an opportunity for public accountability, providing elaborate details on the activities and operations of the Agency. This feat marked a great milestone, worthy of entrenching.

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



The second quarter has seen a wide range of activities, as reported in this edition of our newsletter and across our media platforms. We are pleased to report that, as of 30 September 2024, we have successfully collected a net amount of N\$45.1 billion, representing 52.87% of the revenue target. This achievement gives us great confidence in reaching our fiscal year 2024/2025 revenue target of N\$85.3 billion.

This success would not have been possible without the steadfast support from our stakeholders in promoting customs and tax compliance. Together, we are building a stronger Namibia.

It is important to recognise that such achievements are only possible when our workforce is properly engaged. A highly engaged team is better equipped to serve you, our clients and stakeholders, further contributing to the attainment of the broader NamRA goals. I am therefore excited to share the results of our recent Staff Engagement Survey, conducted in August across all NamRA stations nationwide. This survey, conducted by external consultants Twafika, aimed to assess our staff engagement levels and identify areas for growth and improvement within the organisation.

We are proud to report a remarkable completion rate of 80%, with 1,221 staff members participating. The overall NamRA engagement score stands at 76%, which is a strong indicator of our team's dedication to our mission and their overall satisfaction within the workplace. This underscores the commitment of NamRA staff to deliver excellent service and maintain a healthy organisational culture.

The survey results highlight several key areas of our organisational environment:

- **Organisational Leadership:** Scored 8.3, indicating confidence in the direction and leadership of NamRA.
- **Training and Career Growth:** Received a score of 7.4, reflecting our focus on professional development.
- **Core Engagement:** Achieved a rating of 8.0, demonstrating the pride our staff feels in being part of NamRA.

While these results are promising, they do not imply that we are without challenges. There are areas where some staff members may feel less engaged and we are fully committed to addressing these concerns.

It is essential to remember that staff engagement is not just about internal matters, it directly impacts our ability to engage meaningfully with our external stakeholders. A motivated and well-supported workforce ensures that we maintain the highest standards of service delivery, which ultimately benefits the businesses and persons we serve. Furthermore, we are preparing to conduct a Stakeholder Satisfaction Survey, which will provide valuable insights into how we can continue improving our operations and strengthening relationships with our partners. These efforts ensure that all voices, both internal and external, are heard and valued.

I extend my heartfelt gratitude to the NamRA Stars for their unwavering dedication to our collective goals. Together, we will continue to drive positive change, enhance service delivery and uphold our commitment to nation-building.

Happy reading!

**Sam SHIVUTE**  
Commissioner



# ONGWEDIVA ANNUAL TRADE FAIR 2024

"Bridging Innovation and Tradition"

## NamRA *Strengthens* Presence at 2024 Ongwediva Trade Fair with Enhanced Exhibition Stand

The Namibia Revenue Agency (NamRA) upgraded its exhibition stand at the 2024 Ongwediva Trade Fair, addressing public demand for a more spacious and efficient service environment. The newly designed outdoor stand, was located outside the main exhibition hall and accommodated over 50 people at a time, a significant improvement from the previous year's setup.

This upgrade flowed from feedback received from last year's participants, who highlighted the limited space at the previous indoor stand. The move to a larger, outdoor area has been well-received by visitors, who commended the orderly and efficient service delivery at this year's fair.

"NamRA is one of the public institutions that many visitors seek out at exhibition such as Ongwediva Trade Fair. We therefore listened to the community's feedback and invested

in a more accommodating stand to better serve the public." said Tonateni Shidhudhu, Manager of Strategic Communications and Stakeholder Engagements at NamRA.

NamRA increased the number of booths for taxpayers to file returns and enquire about tax and customs matters, furthering the Agency's goal to improve service accessibility. Despite the positive reception, Mr Shidhudhu noted a low number of visitors seeking customs-related assistance. "Out of 1587 visitors, only 54 came for customs queries. We encourage traders to engage with us on customs procedures, especially regarding imports."

NamRA's participation in the 2024 Ongwediva Trade Fair highlighted its commitment to community engagement and improved service delivery, ensuring a positive experience for all attendees.





# *Negotiations* on Establishing **One Stop Border Post between Oshikango and Santa Clara**

Namibian and Angolan stakeholders from various institutions, including border agencies, gathered for negotiations on the bilateral agreement to establish a One Stop Border Post between Oshikango and Santa Clara in September 2024.

Led by the Namibia Revenue Agency (NamRA), the discussions aimed to expedite the finalisation of the agreement.

This meeting follows two key resolutions from the first session of the Namibia-Angola Bi-National Commission, held from 16 to 18 May 2024 in Luanda. The first resolution mandated both nations to negotiate and finalise the bilateral agreement for the OSBP, with Namibia hosting the talks. Both countries already have legislative frameworks to support this initiative, including Namibia's

One Stop Border Post Control Act of 2017 and Angola's Presidential Decree No. 235/20. The second resolution called for the review and update of the Joint Action Plan, originally signed in 2016. These negotiations marked a significant step towards enhancing cross-border trade and cooperation between Namibia and Angola. The OSBP is expected to streamline customs procedures, improve trade efficiency, and strengthen bilateral relations.

When implemented, the Oshikango-Santa Clara OSBP will be Namibia's third such project, following the similar transformations at the Trans-Kalahari/Mamuno border post between Namibia and Botswana, and the Katima Mulilo border post between Namibia and Zambia, with the agreement for the latter signed in June 2024. The implementation of the OSBP at Trans-Kalahari/Mamuno is in its final stages and will be officially launched soon.





## Sam SHIVUTE *Honoured* with Dual Awards for Leadership Excellence and Patriotic Contribution to Africa

Sam SHIVUTE, Commissioner of the Namibia Revenue Agency (NamRA), received two prestigious awards, solidifying his status as one of Africa's exemplary leaders. He was honoured with the Excellence in Leadership Award at the African Achievers Awards (AAA) in the United Kingdom and named Africa's Patriotic Personality of the Year by the All-African Students Union (AASU).

The AAA, held at the House of Parliament in the UK, celebrated individuals and organisations that contributed to Africa's growth. SHIVUTE was recognised for his exceptional leadership at NamRA, which has enhanced Namibia's revenue collection systems and promoted national development.

The Queen Consort highlighted the importance of celebrating African excellence, stating that the achievements of honourees inspire and showcase the continent's potential. In accepting the award, SHIVUTE dedicated it to his team and the people of Namibia, reaffirming his commitment to transparent governance and sustainable development.

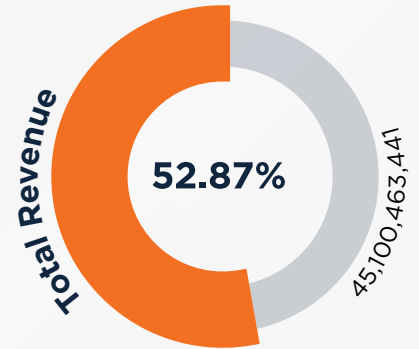
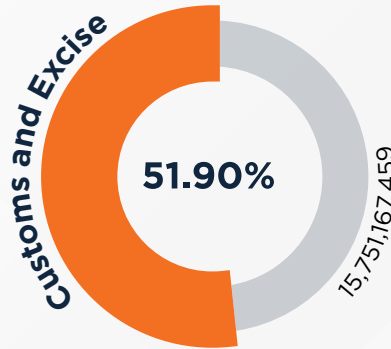
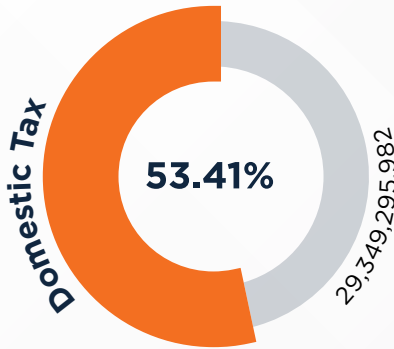
Additionally, during the 3rd AASU Weldios University Symposium, SHIVUTE received the Patriotic Personality of the Year title for his corporate leadership and efforts to enhance Africa's revenue development. AASU President Osiogun Osikenyi praised SHIVUTE's transformative leadership, which serves as a model for other nations.

On his part, SHIVUTE emphasised the importance of collective action for a prosperous Africa and reiterated the significance of good governance and efficient revenue management. These dual recognitions affirm SHIVUTE's vital role in shaping Africa's future and promoting sustainable growth and development.



At the end of September 2024, NamRA collected a net amount of **N\$45.1 billion** of the target of **N\$ 85.3 billion** for the Financial Year 2024/25

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

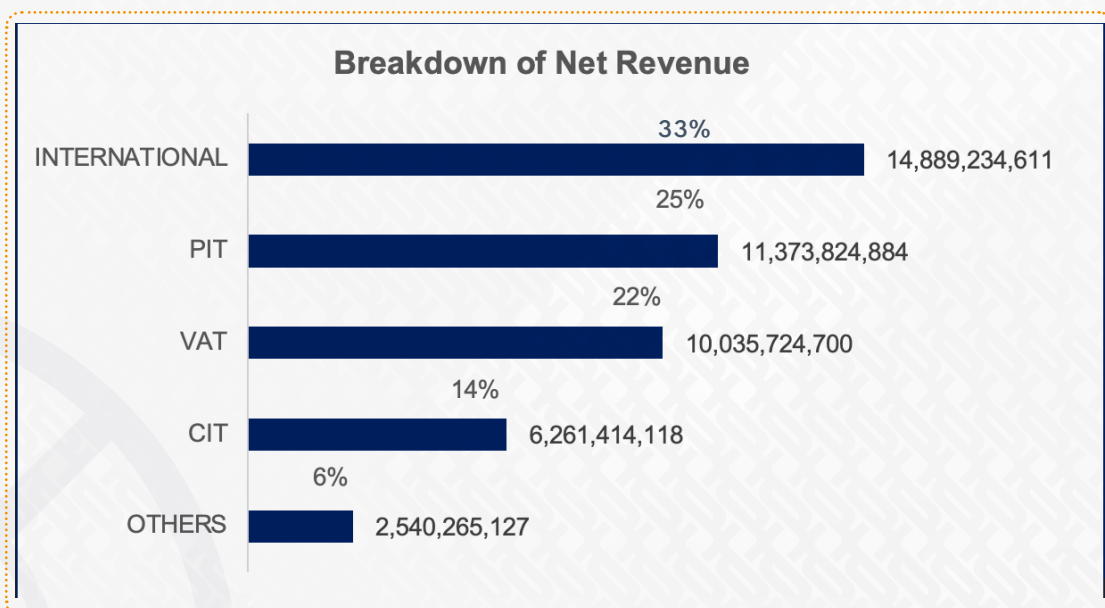


### Year-on-Year Revenue

	GROSS REVENUE	REFUNDS	NET REVENUE
Current Year	50,151,656,445	5,051,193,005	45,100,463,441
Prior Year	42,940,675,192	5,028,341,878	37,912,333,314
Movement	7,210,981,254	22,851,127	7,188,130,127
	17%	0%	19%

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





# TAX

## Refunds

### Due to Recent Income Tax Amendments:

What Namibian Employers and Employees Need to Know



**Roberts Katangolo**

Senior Tax Officer: Tax Systems  
and Customer Service

In recent days, tax refunds have dominated public discussions, particularly following amendments to the Income Tax Act, 1981 (Act No. 24 of 1981). It is crucial to understand how these refunds came about and how they should be paid out. Several institutions, including the government, have begun processing tax refunds, offering significant relief to Namibia's workforce.

The amendments to the **Income Tax Act**, gazetted on 16 September 2024, introduced new tax brackets to benefit individual taxpayers. Effective from 1 March 2024, these changes exempt the first **N\$100,000** of taxable income, reducing the tax burden for many. As a result, employers must refund any overpaid **Pay-As-You-Earn (PAYE)** taxes from March to September 2024.

Employers are responsible for reimbursing employees for any over-deductions under Schedule 2 (12A) of the **Income Tax Act**. The Ministry of Finance and Public Enterprises (MFPE) sets tax policy, while NamRA administers these policies. Employers are allowed to adjust their future tax payments to NamRA to account for these refunds, ensuring compliance while facilitating employee reimbursements.

For instance, if an employee overpaid **N\$700** per month for six months, totalling **N\$4,200**, the employer can refund this amount over several months to avoid cash flow issues. Adjustments will be reflected in the employer's **Employees' Tax submissions**.

For employees earning below N\$100,000, who may have no remaining PAYE to deduct, the reimbursement process may require them to wait until the 2025 filing season to claim their refunds from NamRA.

Those employees who have resigned prior to the amendments and are no longer with the employer will also have to wait until the 2025 filing season to claim their refunds from NamRA.

It is important to note that when employers process refunds, employees receive their full refunds without deductions for outstanding tax debts, which NamRA would have deducted if the refunds were processed directly by the Agency.

# NEWLY GAZETTED TAX BRACKETS

## INDIVIDUAL INCOME TAX AS OF MARCH 2024

TAXABLE AMOUNT	RATES OF TAX
Does not exceed <b>N\$ 100 000</b>	No tax payable
Exceeds <b>N\$ 100 000</b> but does not exceed <b>N\$ 150 000</b>	<b>18%</b> of the amount by which the taxable amount exceeds <b>N\$ 100 000</b>
Exceeds <b>N\$ 150 000</b> but does not exceed <b>N\$ 350 000</b>	<b>N\$ 9000,00</b> plus <b>25%</b> of the amount by which the taxable amount exceeds <b>N\$ 150 000</b>
Exceeds <b>N\$ 350 000</b> but does not exceed <b>N\$ 550 000</b>	<b>N\$ 59 000</b> plus <b>28%</b> of the amount by which the taxable amount exceeds <b>N\$ 350 000</b>
Exceeds <b>N\$ 550 000</b> but does not exceed <b>N\$ 850 000</b>	<b>N\$ 115 000</b> plus <b>30%</b> of the amount by which the taxable amount exceeds <b>N\$ 550 000</b>
Exceeds <b>N\$ 800 000</b> but does not exceed <b>N\$ 1 550 000</b>	<b>N\$ 205 000</b> plus <b>32%</b> of the amount by which the taxable amount exceeds <b>N\$ 850 000</b>
Exceeds <b>N\$ 1 550 000</b>	<b>N\$ 429 000</b> plus <b>37%</b> of the amount by which the taxable amount exceeds <b>N\$ 1 550 000</b>

# FINDING

## Balance

### Amidst Challenges:

Hamutumwa's experience with NamRA Wellness Programme

At its inception three years ago, NamRA prioritised the wellness of its workforce, recognising the emotional challenges many staff members faced during the transition from the Ministry of Finance to the newly established revenue agency. To address the anxiety and uncertainty experienced by employees, NamRA appointed two Wellness Coordinators to lead initiatives aimed at supporting staff, many of whom were also dealing with personal and social issues outside of work.

Ms Loide Hamutumwa, Manager: Legal Services, shares her personal journey of how NamRA's Wellness Programme supported her during a difficult period in her life. In 2020, Ms Hamutumwa lost her younger brother to depression, a tragedy that left her with many unanswered questions. While she was still processing his death, her mother passed away from a natural illness in 2022. These losses took a significant emotional toll on her and she continues to work through the healing process.

NamRA's Wellness Programme provided essential support during this time. Ms Hamutumwa is particularly grateful for the compassionate leave and emotional support she received from the agency and her colleagues. NamRA's focus on employee wellness, through the creation of health programs and mental health initiatives, has helped her cope with her personal losses while continuing to perform her professional duties.



**Loide Hamutumwa**  
Manager Legal Services

Hamutumwa emphasised the importance of mental health awareness within tax revenue authorities like NamRA. She noted that the complexity of tax administration can create a stressful environment, making mental health support vital for maintaining productivity and job satisfaction. Regular check-ins and fostering a workplace culture where employees feel safe to discuss their mental health concerns are essential.

She recounted a challenging period when she struggled to concentrate, particularly while awaiting employment with NamRA. Fear and anxiety clouded her thoughts, compounded by the grief of losing both her brother and mother. During this difficult time, she sought support from the Wellness Office, which provided the assistance she needed. She has since come to appreciate the critical role of a wellness office within an organisation, recognising its importance in fostering a supportive environment for employees facing personal challenges.

In her own life, Hamutumwa balances work and mental well-being by participating in NamRA's health programs, including wellness activities, regular medical check-ups, and exercise routines. She also enjoys gardening, writing and spending time with her family, all of which help her maintain a positive outlook.

She advises colleagues to stay positive, embrace wellness initiatives and remain vigilant about stress and burnout. Seeking help, she stresses, is not a sign of weakness but a necessary step toward mental well-being.

Hamutumwa further encourages Revenue Authorities to pay attention to both emotional and physical triggers in the workplace, as these can significantly impact employees' mental health.

NamRA's Manager for Human Resources, Urika Losper said the Wellness Unit has

been actively addressing various employee wellness concerns and has received positive feedback from staff members who regularly seek support. Losper noted that the Unit had organised several wellness initiatives, including expert-led staff wellness seminars, sports activities and physiotherapy sessions with professionals. These activities, she added, have proven to be highly effective in supporting employees within the demanding work environment at NamRA. By proactively addressing wellness issues, NamRA continues to foster a healthy and resilient workforce.

# WHAT IS Wellness

*“Wellness is a state of complete physical, mental, and social well-being, and not merely the absence of disease or infirmity.”*

– The World Health Organization.



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# Understanding

## Anti-Dumping Duties:

A Guide for Namibian Traders



**Abner David**

Senior Manager for Border Operations  
and Operational Compliance

Every year, numerous goods are forfeited to the State as traders fail to settle anti-dumping duties on time. The Namibia Revenue Agency (NamRA) is committed to raising awareness about the importance of these duties, which are imposed to protect local industries from unfair competition. In 2023, several items, including spades, shovels and other agricultural tools, were forfeited and later donated to government agencies, as the importers failed to pay anti-dumping duties.

Dumping refers to the practice of selling goods in a foreign market at prices significantly lower than those in the exporter's domestic market. This practice puts local businesses at a disadvantage, making it hard for domestic manufacturers to compete. Anti-dumping duties serve to correct this by imposing additional tariffs on the imported goods to bridge the price gap and protect domestic industries.

In Namibia, anti-dumping duties are governed by the Customs and Excise Act, 1998 (Act No. 20 of 1998). Schedule 2 of the Act lists the goods subject to these duties when imported from certain countries. This regulation was formalised in Government Gazette No. 8342 of 10 April 2024, which implemented the duties retrospectively from 28 July 2023. Products such as tyres and laminated safety glass are currently among the goods subject to these duties.

If anti-dumping duties remain unpaid for three months, the goods are forfeited to the state. NamRA urges all traders to contact Customs and Excise offices for advice and to participate in stakeholder engagement sessions, which are regularly held across the country to provide traders with the necessary information and guidance to avoid penalties and forfeiture.

# ENHANCING COMPLIANCE



The NamRA Annual Reports for FY2021/2 - 2023/4 have been submitted in line with section 31 (1) of the Namibia Revenue Agency Act, 2017 (Act No. 12 of 2017).

Therefore, NamRA is up to date and fully compliant in respect of the submission of Annual Reports.

## INTRODUCING THE **NamRA WHISTLEBLOWER HOTLINE**



NamRA is committed to transparency and ethical conduct and has developed a Whistleblower Policy. Following the approval of this Policy, NamRA is proud to announce the implementation of the Whistleblower Hotline. Report any information about fraud, corruption, bribery or other workplace crimes by NamRA staff, taxpayers and traders.

- /// **Toll-Free #:** 0800 535 777
- /// **Email:** [namra@tip-offs.com](mailto:namra@tip-offs.com)
- /// **Website:** [www.tip-offs.com](http://www.tip-offs.com)

*The hotline is managed by an independent consultant, Deloitte for neutrality. Your reports are vital in safeguarding our integrity.*

*Join us in fostering a safe and ethical workplace.*

**Deloitte.**



# BUILDING A STRONGER NamRA TOGETHER:

## 2024 STAFF ENGAGEMENT SURVEY RESULTS

The Namibia Revenue Agency (NamRA) proudly announces the results of its 2024 Staff Engagement Survey, conducted in August across all stations. The survey reflects our staff's commitment to improving the organisation and serving the Namibian public.

### SURVEY HIGHLIGHTS:

**Participation Rate:** 1,221 Participants **80%**

**Overall Engagement Score:** **76%**

**Organisational Leadership:** **83%**

**Training and Career Growth:** **76%**

**Job Satisfaction:** **78%**

**Opportunities for Career Growth:** **77%**

**Remuneration and Benefits:** **73%**

**Pride in NamRA (Core Engagement):** **80%**

These results highlight a strong level of engagement, driving both our internal development and service to the nation. A well-engaged team leads to better performance, benefiting taxpayers and the broader community.

### Looking Ahead

We remain committed to addressing areas for improvement and fostering an inclusive work environment. Soon, we will conduct a Stakeholder Satisfaction Survey to further enhance our service and ensure everyone feels valued.

CALL CENTER NUMBER

**081 959 4000**







# Editorial Impressions

## SPOTTING EXCELLENCE IN NamRA ATTIRE

In the heart of Walvis Bay, **Wendy Uises** stands out as a dedicated Customs Officer at NamRA. Dressed in the new NamRA coat, she not only braves the unpredictable weather but also elevates her professional appearance to new heights. Wendy's stylish coat is more than just a fashion



statement; it is a practical asset that keeps her warm and dry during those misty days, ensuring she remains focused on her duties. The coat's design complements her confident demeanour, allowing her to project both professionalism and flair as she interacts with the public.

# Faces at NamRA

## Welcoming Spring in Style

We celebrate the arrival of Spring with our vibrant “**Dressed in Spring Colours**” day, where staff members stepped away from our corporate colours of navy blue with a touch of orange to embrace the cheerful hues of the season. This delightful initiative, organised by our Umoja Social Club, symbolises the happiness and freedom that Spring brings. As we transition into this vibrant season, we are not only welcoming the beauty of nature but also reaffirming our commitment to enhancing revenue collection and compliance.



# Faces at NamRA

## A Trip Down Memory Lane in Uniform

We celebrated **Uniform Day**, a special occasion that took us back to our school days. Staff members took a step away from the navy blue with a touch of orange uniform and stepped into their former school uniforms, bringing back memories of friendship and fun. As we reflect on those happy moments, we strengthen our commitment to our values and embrace the spirit of working together in our workplace today.





**NamRA**  
Namibia Revenue Agency