



VICTOR MUSIWA TO DRIVE CUSTOMER SERVICE EXPERIENCE STANDARDS

NamRA is on a mission to enhance customer service quality and create a positive experience for all stakeholders. Get to know the man at the helm as we embark on an exciting era of customer service excellence. **FULL STORY ON PAGE 7**

LEVERAGING REGIONAL EXPERTISE: INSIGHTS FROM KESRA'S COMMISSIONER DR MUGAMBI MWIRIGI



At the recent WCO ESA meetings in Swakopmund, we spoke with Dr Mugambi Mwirigi, Kenya School of Revenue Administration (KESRA) Commissioner to explore how Namibia could benefit from KESRA's expertise and opportunities. As one of only four WCO-accredited Regional Training Centres in Eastern and Southern Africa, KESRA is a key player in regional capacity building. **FULL STORY ON PAGE 9**



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.

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.

- Phone: 0800 535 777
- Email: namra@tip-offs.com
- Website: www.tip-offs.com

Deloitte.

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EDITORIAL NOTE

Yarukeekuro Steven Ndorokaze
Chief Editor

With the first quarter of the 2024/5 financial year out of the way, it is time to reflect on some of the key activities undertaken between April and June 2024. The highlight during this period was the hosting of the World Customs Organization's East and Southern Africa Meetings in Swakopmund which saw representatives from over 20 countries jetting into Namibia for about a week. Amongst those in attendance were WCO Council Chairperson Prof. Edward Kieswetter and WCO Secretary General Ian Saunders. This served as testimony of NamRA's and by extension Namibia's readiness to host continental and global gatherings.

This edition is released in month 41 of NamRA's operation and included here is a discussion on possible interventions to improve service processes, with the object of enhancing the overall customer experience. To ensure aligned and effective processes, NamRA has appointed Victor Musiwa to spearhead the Service Improvement and Customer Experience function. Not only is improved service level a statutory requirement in the establishing legislation but it is a key business imperative.

The Trans-Kalahari/Mamuno One-Stop Border Post Project is reaching the implementation stage, with the vital infrastructure in place, just awaiting the official launch. This project is a representation of bi-national and cross sectoral collaboration, coupled with the commitment to timely and effective delivery. We will also highlight the successful Operation Saving African Wildlife through Multilateral Assistance (SAMA), marking a significant advancement in combating wildlife trafficking in Africa.

The NamRA contingent made a second appearance at the annual Public Enterprises Games held in Oshakati last month, dominating in sport codes like netball, football and tug-of-war. There is still space for our regulars, such as selected Public Notices and the Editorial Impressions in this edition. Once more, we look forward to even greater feedback and more suggestions for inclusion in the next editions. I wish you pleasant reading!

COMMISSIONER'S NOTE

Sam SHIVUTE

Commissioner of the Namibia Revenue Agency



As we strive to become a world-class revenue agency, it is crucial for us to engage actively on the global stage. Since our inception in 2021, we have made significant strides in hosting various international meetings and ensured that Namibia is well represented at various international forums relating to global tax dialogue and trade facilitation.

The recent 39th Regional Steering Group and 30th Governing Council (GC) meetings of the World Customs Organization East and Southern Africa (WCO ESA) held in Swakopmund, Namibia, from 16-24 May 2024, is one such events we are proud of. The meetings brought together 24 customs administration bodies from WCO member states, including the Secretary General and the Chairperson of the Council of the World Customs Organization. A number of development partners such as AfCFTA Secretariat, IMF and AU also attended the meetings. I am immensely proud of our team's efforts in organizing these meetings, showcasing our capability as an institution to successfully host international events. I would also like to appreciate and commend the support provided by the Namibian Police, the leadership of the Namibia Airport Company and the leadership of Erongo Region which pulled in the same direction to ensure the success of the first ever WCO ESA meetings in Namibia.

I am also grateful for the presence of our Minister of Finance and Public Enterprises, who graced the occasion and spoke eloquently on the importance of intra-African trade and how customs administrators can play a crucial role in promoting trade within African countries. As revenue agencies responsible for customs administration, we do not take the Minister's message lightly and have committed ourselves to improving efficiencies at our borders and initiating collaborations and partnerships in various ways to make trade more friendly on our continent.

For the reviewed period from 1 April 2024 to 30 June 2024, NamRA collected a net amount of N\$21.4 billion, which equates to 25.10% of the revenue target set for the fiscal year FY2024/2025. The revenue generated during this period comprises 63% from Domestic Taxes and 37% from Customs and Excise. Domestic Taxes recorded a gross revenue amount of N\$15.7 billion, achieving a net collection of N\$13.5 billion for the reviewed period. Similarly, Customs and Excise collected a net revenue amount of N\$7.9 billion, predominantly through SACU receipts. In terms of refunds, N\$2.3 billion was disbursed to taxpayers following audits and verifications, with N\$2.15 billion, accounting for 95%, relating to Value-Added Tax refunds.

In June 2024, we marked a milestone with the signing of a bilateral agreement between Namibia and Zambia to establish a One-Stop Border Post (OSBP) at the Katima Mulilo Border Post. This development is particularly significant for NamRA, as it aligns perfectly with our mandate to facilitate trade, improve customs procedures, and enhance travel experiences and border efficiency.

COMMISSIONER'S NOTE

Continues....

Furthermore, I am pleased to report that construction of the OSBP at the Trans-Kalahari/Mamuno Border Post is progressing well. We are on track for completion by August 2024. We are currently waiting for the political principals to agree on the date of launching this significant bi-national project which was achieved in record time since the signing of the OSBP Bilateral Agreement between the Republic of Botswana and the Republic of Namibia during the Inaugural Bi-national Commission in Gaborone on 9 September 2022.

We will continue calling for voluntary compliance with tax and customs laws. We urge all taxpayers to ensure that they submit their returns timely and declare accurately. We must encourage taxpayers with tax debts to make use of the Tax Relief Amnesty Programme before the deadline on 30 October 2024.

We will continue striving for operational excellence and improve service delivery to our clients. To that end, effective 1 June 2024, we have appointed a Customer Experience expert who is serving as a Manager: Service Improvement and Customer Experience.

As the year unfolds, bringing new challenges and opportunities, we must remain focused on our goals. Proverbs 14:23 states, "In all toil, there is profit, but mere talk tends only to poverty." This verse highlights the importance of hard work and dedication in achieving success. Without diligence, we cannot expect fruitful outcomes. Let us rise to the challenge and work towards economic independence for our country. Let us continue serving the divine purpose. Let us hold hands and service with passion.

Sam SHIVUTE
Commissioner

NamRA *lauded* for Hosting WCO ESA Meetings

The Namibia Revenue Agency (NamRA) has been highly commended for successfully hosting the 39th Regional Steering Group and 30th Governing Council (GC) meetings of the World Customs Organization East and Southern Africa (WCO ESA). The meetings took place at the coastal town of Swakopmund during 16-24 May 2024.

In his appreciation letter to NamRA Commissioner Sam SHIVUTE, Director of WCO ESA Regional Offices for Capacity Building Larry Liza commended the Commissioner and his team for the warm hospitality and memorable experience accorded to the delegates which he described as inspiring.

The two-day meeting was officially opened by Minister of Finance and Public Enterprises Ipumbu Shiimi, who underscored the importance of customs administration in strengthening state revenue and fostering national development. The Minister commended the sub-continental body for including the African Continental Free Trade Area (AfCFTA) Agreement and other trade agreements in the discussions,

highlighting the crucial role of customs administration in promoting intra-African trade. He also expressed satisfaction that the agenda included issues of partnership and collaboration in the areas of effective border management.

WCO Council Chairperson Edward Kieswetter, who is also the Commissioner of the South African Revenue Service, called on the delegates to engage in robust leadership and innovation to effectively address new trade patterns that demand improved trade facilitation. The meeting was also attended by WCO Secretary General Ian Saunders, who reminded the delegates that customs operate in a dynamic environment with emerging challenges that need to be continuously addressed to ensure the delivery of mandates to facilitate legitimate trade and protect societies.

Saunders reiterated the WCO's commitment to developing robust and agile policies to support its members in automating, modernising and optimising their processes to achieve sustainable development goals.



NamRA appoints **Victor Musiwa** as *Manager* **Service Improvement and Customer Experience**

A renowned customer experience expert, Victor Musiwa, joined NamRA to manage the newly created Service Improvement and Customer Experience portfolio. Musiwa, the only accredited Customer Experience expert in Namibia, recently graduated from Japan's Kobe Institute of Computing with a Master's Degree in Digital Transformation and BlockChain Technologies. We sat down with him to learn more about his profession and vision for NamRA.

NCW: Who is Victor Musiwa in terms of professional background? Please provide an overview of your career journey and key accomplishments that have prepared you for your current role at NamRA.

VM: My background is characterised by a wealth of experience in customer experience, business process engineering and digital transformation. I hold a foundational degree in Mathematics and Computer Science from the University of Namibia and a Master of Science Degree in Digital Transformation and Blockchain Technologies from Japan. Additionally, I am a certified customer experience professional by both the Customer Experience Professional Association (CXPA) and the Experience Management Institute (XMI).

Prior to joining NamRA, I held various roles, including Customer Experience Specialist at Multichoice Namibia, Head of Customer Experience and Business Process Architect at Bank Windhoek, and Geoscientific Data Analyst at Rossing Mine.



Victor Musiwa

Manager: Service Improvement and Customer Experience

NCW: What motivated you to seek the role of Manager Customer Experience and Service Improvement at NamRA, and how does it align with your professional goals?

VM: My motivation in joining NamRA stems from my professional goal to enhance the quality of customer service in Namibia and beyond. My empathetic nature drives me to address the unnecessary hardship caused by poor customer service. I view this role as an opportunity to showcase how organisations can elevate their customer service standards and enhance overall customer experience by implementing best practices and innovative strategies.

NCW: What is Customer Experience and how important is it to an institution such as NamRA?

VM: Customer Experience (CX) is vital to an institution like NamRA as it directly impacts voluntary compliance, a key strategic objective. CX involves understanding and meeting customer needs and expectations, transforming business capabilities to consistently achieve high levels of customer satisfaction. By adopting CX, NamRA can enhance voluntary compliance by continuously understanding and meeting the needs and expectations of taxpayers and traders.

NCW: What have you been up to in the past few days you have been in office? Share the initial steps and activities you have undertaken since assuming your new role.

VM: I have been familiarising myself with the organisation's operations and meeting the team. My primary focus is on gaining a deeper understanding of NamRA's operations to identify opportunities for improving service across all customer service points.

NCW: Given the diverse set up of this institution, do you foresee a successful improvement in terms of service delivery? How do you plan to address the challenges and leverage the opportunities presented by NamRA's diverse environment?

VM: I am confident about the successful improvement of service delivery at NamRA. Failure is not an option, as improving service delivery is not just a goal but a legal obligation mandated by the NamRA Act. Together as a collective, we plan to address challenges and leverage opportunities by embracing world-class best practices and innovative approaches, supported by NamRA's leadership model.

NCW: With you on board, what can the taxpayers, traders, and the general public expect from NamRA? What changes or initiatives do you intend to introduce to impact the experience of NamRA's stakeholders?

VM: Taxpayers, traders, and the public can expect NamRA to focus on meeting their needs and expectations. The Service Improvement and Customer Experience Division will strive to gain a deep understanding of every stakeholder's needs and expectations to enhance business capabilities and consistently exceed these expectations.

NCW: What is your personal philosophy or guiding principle that influences your professional approach and decision-making?

VM: My ethos is rooted in the belief that experiences drive human actions, which in turn determine individual, team and organisational achievements. This philosophy guides my professional approach and decision-making.



What You Need to Know About Deregistration of a Company as Taxpayer

Many Namibians have registered their companies with NamRA for tax purposes. For various reasons, an owner might decide to close down the company and discontinue its tax obligations.

NamRA can accept deregistration applications based on the following requirements:

1. A copy of the Government Gazette indicating the deregistration of the entity (provided by BIPA)
2. Submission of all tax returns to NamRA
3. Settlement of any outstanding tax amounts
4. Proof that the company has no assets, or an account of what happened to the assets
5. Bank account closure letter if the company had a bank account

Business owners can file their deregistration applications at any NamRA office or submit them through the ITAS portal. Once the application is reviewed, the taxpayer will receive a notification on the portal.

After the successful completion of the deregistration process, the taxpayer status will be updated, and a Deregistration Certificate will be issued.

For more information, please email: agnes.tjimbundu@namra.org.na

Leveraging Regional Expertise: Insights from KESRA's Commissioner Dr Mugambi Mwirigi



KENYA REVENUE AUTHORITY



The Kenya School of Revenue Administration (KESRA) is the Kenya Revenue Authority's leading institution for training in Tax and Customs Administration, Fiscal Policy, and Management. As one of only four WCO-accredited Regional Training Centres in Eastern and Southern Africa, KESRA is a key player in regional capacity building. At the recent WCO ESA meetings in Swakopmund, we spoke with Dr Mugambi Mwirigi, KESRA's Commissioner, to explore how Namibia can benefit from KESRA's expertise and opportunities.

NCW: Can you provide a brief overview of the Kenya School of Revenue Administration and its primary mission?

MM: Kenya School of Revenue Administration (KESRA) is mandated to offer capacity building as the anchor training institution for Kenya Revenue Authority and the principal training institution for the Government and other institutions on Tax, Customs, Fiscal Policy and Leadership Programmes.

The school is a department under the Kenyan Revenue Authority, with two physical campuses and a vibrant e-Academy, it is also a recognised regional customs and tax training institution for both public and private sectors.

NCW: What types of courses and programs does the Kenya School of Revenue Administration offer and how do they cater to different levels of experience and expertise in revenue administration?

MM: KESRA conducts both Academic and Short courses for KRA staff and general public. The Academic courses cater to students from a tax/customs entry

level (post high school) through to post graduate students who focus on areas of tax/customs specialisation.

The Academic courses offered are: Certificate in Customs and Freight Logistics, Diploma in Tax Administration, Diploma in Customs Administration, Diploma in Maritime Transport Logistics, Post Graduate Diploma in Customs Administration, Post Graduate Diploma in Tax Administration, Advanced Diploma in Customs Administration, Advanced Diploma in Tax Administration, Masters in Customs and Tax Administration and others.

We also offer short courses that are designed to address specific need within the Authority's different levels and cadres of staff and external stakeholders.

NCW: How has the Kenya School of Revenue Administration contributed to the development of capacity and the shaping of careers in Kenya's revenue sector? Can you share some success stories or notable alumni?

MM: As a result of internal/staff capacity building and technical courses, KRA has year on year increased its revenue collection. In addition to this, a large number of KRA staff have been head hunted or seconded to private sector and international firms due to their competence and expertise. Resultantly, there are numerous KESRA alumni sitting in boardrooms and positions where they contribute to shaping tax policy in Kenya and beyond.

NCW: Who is eligible for admission to the Kenya School of Revenue Administration, and what are the general admission requirements?

MM: Eligibility for the KESRA Academic courses, varies, depending on the specific course. As long as the admission requirements are met, the courses are open to all interested applicants, in Kenya and beyond.

NCW: How can staff members from NamRA take advantage of the educational opportunities at the Kenya School of Revenue Administration? Are there any specific programs or courses that you would recommend for them?

MM: In this technological age, NamRA staff members can take advantage of opportunities at KESRA by applying for the Advanced Diploma course, which is a monthly modular course that is fully undertaken online. With regard to the short courses, these can be tailor made to NamRA needs, and delivered either online or physically.

The recommended short courses are:

Customs Administration courses

- Customs Valuation, Tariff Classification, Customs Procedures,
- Customs systems
- Border Management and Control
- Customs Enforcement

Tax Administration courses

- Income Tax, Excise Tax, VAT, Digital Services Tax, etc
- Tax Systems
- Tax Audit and Compliance
- Financial Statements Analysis
- Revenue Forecasting
- Transfer Pricing

Other Courses

- Data Science and Analytics
- Supervisory, Management and Leadership skills
- Customer Service
- Communication and Presentation Skills

ISO 9001:2015 CERTIFIED PUBLIC

- Risk and Audit Management
- Quality Management Systems
- Project Management, etc

NCW: What are the admission periods, and what steps should interested candidates follow to apply?

MM: We have three intakes per year, which are held in January, May and September. Interested applicants apply through the KESRA student management system which can be accessed through the website on www.kesra.ac.ke

Management CHANGES @ NamRA

We are pleased to announce several key changes in our management team at NamRA. We warmly welcome the new appointments, who bring extensive experience and expertise to their roles. At the same time, we extend our heartfelt thanks to the departing members for their significant contributions to building NamRA and wish them all the best in their future endeavors.

NEW EXECUTIVE APPOINTMENTS



Mahnaem Haidula
Acting Head: Domestic Taxes



Fernando Somaeb
Acting Chief Financial Officer

DEPARTURES



Idi Itope
Head: Domestic Taxes



Haitange Nelumbu
Chief Corporate Affairs



Trans-Kalahari/Mamuno OSBP on The Brink of Launch

The project implementing team for the One-Stop Border Post (OSBP) at the Trans-Kalahari/Mamuno Border Posts is confident that all will be in place and ready for launch by the end of this month.

The Joint Steering Committee meeting led by the NamRA Commissioner Sam SHIVUTE and Botswana Unified Revenue Service (BURS) Commissioner General Jeanette Makgolo considered progress reports at Charleshill in Botswana on 18 July 2024.

The meeting was also attended by Road Fund Administration Chief Executive Officer Ali Ipinge and Dr Fidelis Mwazi who heads the Namibia Agronomic Board, who are members of the Joint Steering Committee.

For the activation of the OSBP, a new commercial terminal, office block and bypass roads have been constructed at Trans-Kalahari, while the existing building has been upgraded to cater for the passengers entering Namibia from Botswana.

On the Mamuno side, portable structures have been erected to facilitate the

consolidated border procedure involving border agencies from Botswana and Namibia. The existing building will be developed into an expanded permanent terminal in the coming months.

In this regard, BURS Commissioner General called on her team to ensure that the improved permanent structure would be in place and ready for operation within the next 12 months.

On his part, Commissioner SHIVUTE commended the project team for being on course to deliver within the agreed time, based on the latest extension, stressing that a bi-national project of that kind involved many role players and stakeholders, thus pulling it off required great skill, dedication and effort.

The Namibia and Botswana Ministers responsible for Finance are expected to agree on the launch date, coupled with appointing the host of the launch event.

The OSBP is a strategic initiative aimed at streamlining border operations, by consolidating border clearance activities, such as customs, immigration and other regulatory checks, into a single location.





Operation SAMA

A Breakthrough in Wildlife Trafficking Prevention

Operation SAMA (Saving African Wildlife through Multilateral Assistance) recently revealed its results in Windhoek, marking a significant advance in combating wildlife trafficking in Africa.

Supported by the UN Office on Drugs and Crime (UNODC) and the Regional Intelligence Liaison Offices of the World Customs Organization (WCO), Operation SAMA is the first Africa-focused wildlife trafficking initiative coordinated entirely by Customs authorities within the continent. Namibia, along with 34 other countries, participated in this initiative, highlighting a strong collaborative effort.

The operation led to the confiscation of 104 endangered species products across 19 countries, resulting in numerous arrests and prosecutions. Namibia recorded the highest number of cases with 17 and the highest number of seizures at 34, followed by Botswana with 13 cases and 26 seizures. Among the seized items, 69% were species

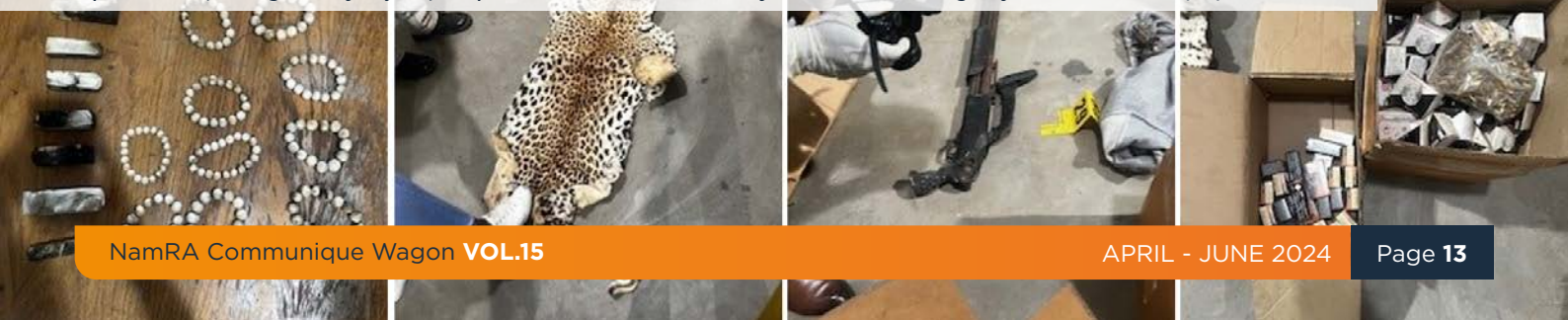
listed under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). These included products from elephants, birds, pangolins, monkeys, gazelles, tortoises, and more.

Seizures mostly occurred in the early stages of trade: 52% during domestic transportation, 27% at the export stage, 19% at the import stage, and 3% during transit. Intelligence investigations were the most effective detection method, accounting for 44% of the seizures. Routine control procedures found 33% of trafficked products, risk profiling detected 14%, and random checks uncovered 9%.

Buoyed by the success of this pilot phase, all involved parties have agreed to proceed with Operation SAMA II. The next phase will focus on joint investigations and prosecuting transboundary criminal networks, with planning already in progress.

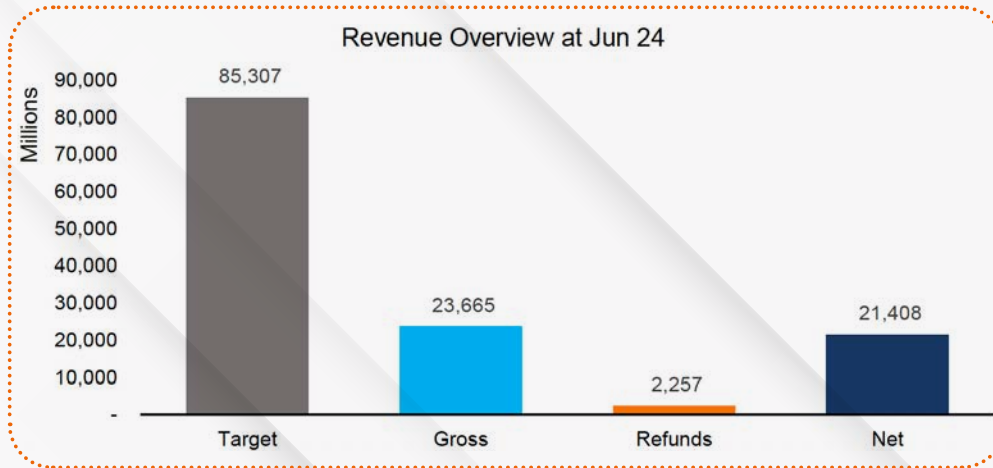


A panther skin, 6.15 kg of ivory objects, weapons and ammunition seized by Namibia Revenue Agency in Windhoek on 10/01/2024.



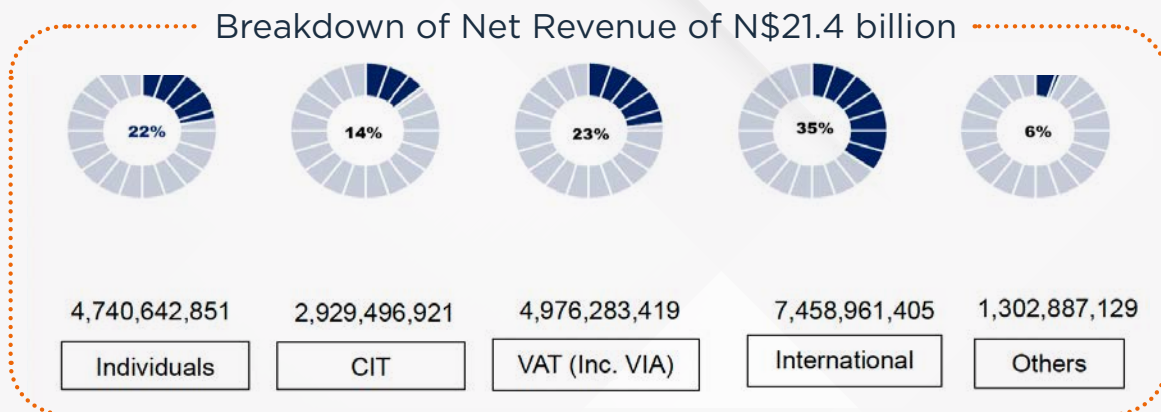
For the period covering 1 April to 30 June 2024, NamRA collected a net amount of N\$21.4 billion which equates to 25.1% of the total revenue target of N\$85.3 billion for the FY2024/5.

The figure below depicts an overview of the revenue collected by 30 June 2024



From the table above, it can be deduced that NamRA collected an amount of N\$23.7 billion in gross revenues, with a net amount of N\$21.4 billion. Refunds paid out for the period April to June 2024 amounted to N\$2.3 billion.

The net amount collected by 30 June 2024, is broken down into various main tax categories as shown in the figure below.





IMPORTANT NOTICE

Required Documents for Estate (Deceased) Cases

When handling an estate (deceased) case, please ensure the submission of the following documents:

1. Certified Copy of Death Certificate
2. Certified Copy of Deceased's ID
3. Certified Copy of Representative's ID
4. Copy of Executorship Letter or Power of Attorney Letter from the Master of the High Court
5. Change of Banking Details Form (obtainable from our New Business Division/Estate Section)
6. Original Stamped Estate Bank Confirmation Letter or Original Executor's Bank Confirmation Letter
7. Executor's TIN (Tax Identification Number)

Additional Guidelines:

1. Cover Letter:

Provide a cover letter that includes the estate's (deceased) full name, ID number, and tax number. The letter should also contain the name and tax number of the executor for the purpose of deregistering the estate's account and issuing a Deregistration and Tax Clearance Certificate.

2. Change of Banking Details:

If the estate's old bank account is closed, complete the application form for changing banking details.

3. No Estate Bank Account:

If there is no estate bank account, the executor should provide NamRA with their bank confirmation letter and complete the application form for changing banking details.

4. Executor's Registration:

If the estate or executor is not registered as a taxpayer, they should register under the threshold (if not working) to obtain a tax number.

5. Issuance of Certificates:

Tax Clearance and Deregistration Certificates can be issued once all tax accounts are up to date.

For any further assistance or to obtain forms, please contact our **New Business Division** or **Estate Section** or email:

Fenni.Nakulonda@namra.org.na

Albertina.Nuulimba@namra.org.na

Helena.Sheya@namra.org.na

Public Enterprises Games *Celebrations* NamRA Secures Gold, Silver and Team Spirit Accolades



NamRA delivered an exceptional performance at the recently concluded Public Enterprises Games held in Oshakati, from 6-8 June 2024. With a strong presence across multiple events, the team demonstrated skill, determination and great team spirit. The highlight of NamRA's participation was the triumphant victory in netball, securing the gold medal and earning the title of Netball Champions.

In addition, the team also achieved impressive results by winning silver medals in football and tug of war. The female relay team narrowly missed out on a medal, showcasing their speed and endurance. For the 10km run, the NamRA participants walked away

with participation medals. NamRA's success extended beyond individual events, as the team was honoured with the Most Cheerful and Spirited Team Award.

This accolade is a testament to the enthusiasm and unity displayed by the team throughout the tournament. A significant factor in NamRA's outstanding performance was the unwavering support and presence of our Commissioner, Sam SHIVUTE and Management. Throughout the three-day event, Commissioner SHIVUTE was a constant source of encouragement and motivation for the team and his commitment to sportsmanship was further recognised with the CEO Sportsmanship Award.





Editorial Impressions

SPOTTING EXCELLENCE IN NamRA ATTIRE

In the bustling Western Region Customs Operations, **Patrick Tongo** shines as Manager, dedicated to excellence. Beyond his role, he embodies NamRA's identity through his commitment and leadership. Patrick is known for his flamboyant style, always impeccably dressed in NamRA's colours, which symbolise his pledge



to maintain high standards of service and integrity. He inspires colleagues and clients with his passion for excellence and strong professionalism, guided by his favourite quote:

“Success is not final, failure is not fatal; It is the courage to continue that counts.”

Faces at NamRA



