



Republic of Namibia

Ministry of Finance & Public Enterprises



"Economic Revival and Caring for the Poor"

**CITIZENS' GUIDE
TO THE NATIONAL BUDGET
FY2023/24**



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Ministry of Finance

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WHAT IS A NATIONAL BUDGET?

The national budget is a financial plan that details how the Government intends to raise money and how it anticipates spending. The budget covers the financial (rather than calendar) year, which in Namibia runs from April 1 to March 31 of each year, consisting of 12 months. Each national budget includes a Medium-Term Expenditure Framework (MTEF), which is based on projections for revenue and expenditure over the coming 3-year period. In 2020/2021, Namibia tabled a one-year budget due to the uncertainty posed by the COVID-19 outbreak. For the 2023/24 financial year, the budget was prepared and tabled for the MTEF period 2023/24 -2025/26.

WHY IS THE BUDGET IMPORTANT?

The national budget is important as it plays a crucial role in providing the necessary financial resources for the Government to spend on delivery of essential public goods and services to realize its national development goals.

2023/24 BUDGET FOCUS

The financial year 2023/24 budget focuses on economic revival and caring for the poor with the following priorities:

- **Pro-Economics Growth -Private sector led growth.**
- **Pro-Sustainability-Fiscal Sustainability and macroeconomic sustainability.**
- **Inclusive Social Advancement-Increase in Social grants (children with disability and old age).**

WHERE DOES GOVERNMENT GET ITS FUNDS FROM?

The Government mobilizes financial resources in different ways to attain the above-mentioned national priorities. Most of the Government's income (over 95%) comes from taxes on items such as the **incomes of individuals**, profits of companies, goods and services bought by consumers (**Value Added Tax**), property, and

transfers from the Southern African Customs Union (**SACU**) Revenue Pool – as receipts from international trade – of which Namibia is a Member State. The Government also collects revenue from sources such as **dividends** from Public Enterprises, diamond and other **mining royalties** as well as various **levies, administrative fees, fines and charges**, which accounts for close to 5% of total government revenue.

Furthermore, Government raises funds by **borrowing** money, either from **domestic** or **international financial markets**, to fill the gap between revenue and expenditure. **Borrowed money** is paid back to the lenders **with interest**. The Namibian economy continues to register resurgent growth. As a result, this year government is expecting to collect revenue higher, by 16.7%, than in the preceding fiscal year, 2022/23 while expenditures are expected to grow at 10.6 %, thus a **lower budget deficit for 2023/24 amounting to N\$9.1bn (4.2%, compared to the 5.2% of GDP, estimated for the 2022//23 budget)**.

SIZE OF THE NATIONAL BUDGET

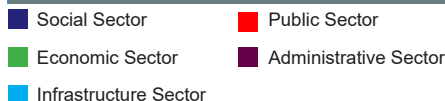
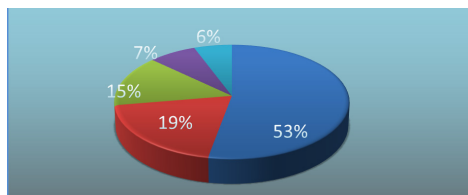
The total size of the budget for 2023/24 fiscal year is N\$84.5 billion (inclusive of statutory– interest payments) representing an increase of 13.0% from the revised 2022/23 budget of N\$74.8 billion. Of the N\$84.5bn, N\$8.4bn (9.9%) was allocated to the development budget while, the N\$58.8bn (78.2%) is operational budget of government, and debt servicing (interest repayment) amounting to N\$10.0bn (8.1%) during the current financial year compared to N\$9.3 billion recorded in FY2022/23. Of this amount, **N\$8.1 billion** is earmarked **for domestic investors** while N\$1.9 billion is for **foreign debt servicing**.

State revenue total collections of N\$74.7 billion are estimated for FY2023/24, about 16.7 percent higher than the revised estimates for FY2022/23. The significant boost to revenues stems from an upward revision in receipts from the SACU customs pool amounted to N\$24.3 billion, around N\$6.4 billion higher than the previous estimates. Furthermore, on the domestic front, recovery in economic activities supported by gains from improved tax compliance in line with tax administration reforms resulted in upward

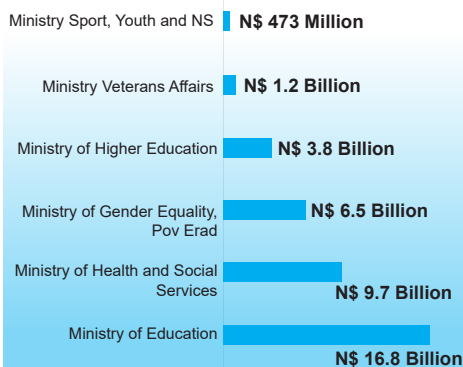
revisions of expected collections on VAT and personal income tax.

The increase in the financing requirement, is expected to moderately increase the overall Central Government debt stock to N\$150.9 billion for the FY2023/24 from N\$140.8 billion recorded at end of FY2022/23.

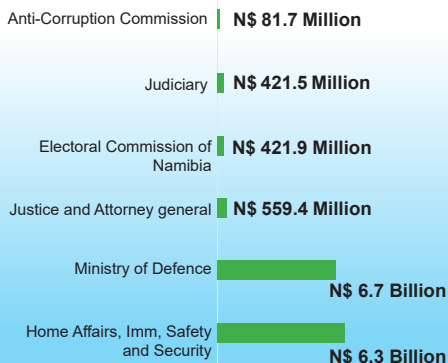
DISTRIBUTION OF THE BUDGET



Social Sector N\$ 38.4 billion



Public Safety Sector N\$ 14.1 billion



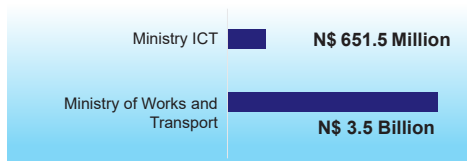
Economics Sector N\$ 10.6 billion



Administration Sector N\$ 5.3 billion



Infrastructure Sector N\$ 4.2 billion



- Enforcement of withholding tax on services in which taxpayers will be required to provide proof of actual tax withheld from payments.
- Manage the roll out of a modified Electronic Filing Tax Relief Programme to offer relief to taxpayers by writing off a percentage of the interest and penalties owed as tax arrears, which was announced in the budget speech in April 2022

Income Tax reforms

- Review withholding tax on interest in unit trust fund as it relates to Namibian Companies for implementation in the next MTEF (delayed).

Sin Taxes

- Cigarettes 98c/ a pack of 20
- Cigars will cost an additional N\$ 5.47/23g.
- Unfortified wine will increase by 24c per litre.
- Fortified wine goes up by 41c per litre.
- Sparkling wine will increase by 12c per litre.
- Spirits will cost an extra N\$12.08 per litre.
- Malt beer will increase by N\$5.99 per litre.
- Ciders and alcoholic fruit beverages up by N\$5.99 per litre.

TAX POLICY PROPOSALS

- Reduction in corporate income tax for non-mining companies from 32 percent to 30 percent over two years 2024/25 and 2025/26
- An assessment will be undertaken to determine a possibility of reviewing the threshold for individual income tax from N\$50,000 to N\$100,000.
- Implement a proposal to increase tax deductibility on pension fund contributions and educational policy deductions to a maximum of N\$150,000.

WAT IS 'N NASIONALE BEGROTING?

Die nasionale begroting is 'n finansiële plan wat bepaal hoe die regering van voorneme is om geld in te samel en hoe om dit te bestee. Die begroting dek die finansiële (eerder as kalender) jaar, wat in Namibië vanaf 1 April tot 31 Maart van enige gegewe boekjaar strek, en bestaan uit 12 maande. Elke nasionale begroting sluit 'n mediumtermyn bestedingsraamwerk in, wat op die projeksies vir inkomste en uitgawes vir die volgende drie jaar gegrond is. In 2020/2021 het Namibië 'n eenjaarbegroting ter tafel gelê weens die onsekerheid wat die COVID-19-uitbreking veroorsaak het. Vir die 2023/24 finansiële jaar is die begroting voorberei en ter tafel gelê vir die MTEF-periode 2023/24 -2025/26.

HOEKOM IS DIE BEGROTING BELANGRIK?

Die nasionale begroting is belangrik, aangesien dit 'n noodsaaklike rol speel in die voorsiening van die nodige finansiële hulpbronne wat die regering gebruik vir die implimentering van sy nasionale ontwikkelingsdoelwitte

2023/24 BEGROTING FOKUS

Die 2023/24 begrotingsjaar fokus op ekonomiese herlewering en sorg vir die armes met die volgende prioriteite:

- **Pro-Ekonomiese groei wat deur die Privaat sektor gelei word.**
- **Pro-volhoubaarheid- fiskale volhoubaarheid en makro-ekonomiese volhoubaarheid.**
- **Inklusiewe maatskaplike vordering - verhoging in maatskaplike toelaes (kinders met gestremdhede en seniorburgers)**

WAAR KRY DIE DIE REGERING SY FONDSE VANDAAN

Die regering mobiliseer finansiële hulpbronne op verskillende maniere ten einde laasgenoemde nasionale ontwikkelingsdoelwitte te bereik.

Die meerderheid van die regering se inkomste (meer as 95%) is afkomstig van bronne soos die inkomste van individue, maatskappye se winste, goedere en dienste wat deur verbruikers gekoop word (belasting op toegevoegde waarde-BTW), eiendom en oordragte van die Suider-Afrikaanse Doeanes-unie (SACU)- as inkomste van internasionale handel-waarvan Namibië 'n lidland is. Die regering verkry ook sy inkomste van bronne soos dividende van ondernemings in staatsbesit (SOEs), diamante en ander bedrywighede, asook verskeie administratiewe fooie, boetes en heffings, wat byna 5% van die totale staatsinkomste uitmaak.

Voorts samel die regering geld óf deur plaaslike, óf deur internasionale finansiële markte in, om die gaping tussen inkomste en uitgawes te vul. Geld wat geleen word, word met rente aan leners terugbetaal. Die Namibiese ekonomie gaan voort om herlewende groei te toon. Gevolglik verwag die regering vanjaar om 'n hoër inkomste, (sowat 16.7%) meer, in te vorder as in die voorafgaande boekjaar, 2022/23, terwyl uitgawes na verwagting met 10.6% sal groei, dus 'n laer begrotingstekort vir 2023/24 wat N\$9.1 miljard beloop, (4.2% vergeleke met die 5.2% van die BBP wat vir die 2022/23-begroting beraam is).

GROOTTE VAN DIE NASIONALE BEGROTING

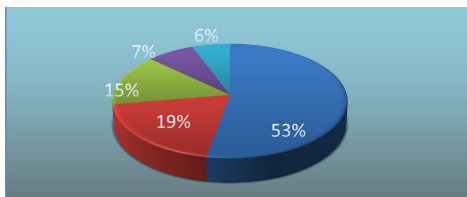
Die totale grootte van die begroting vir die 2023/24-boekjaar is N\$84.5 miljard (insluitend statutêre-rentebetalinge) wat 'n verhoging van 13.0% verteenwoordig vanaf die hersiene 2022/23-begroting van N\$74.8 miljard. Van die N\$84,5 miljard is N\$8,4 miljard (9,9%) aan die ontwikkelingsbegroting toegewys, terwyl die N\$58,8 miljard (78,2%) operasionele begroting van die regering is, en skulddiens (rente-terugbetaling) ten bedrae van N\$10,0 miljard (8,1%)) gedurende die huidige boekjaar vergeleke met N\$9,3 miljard wat in FJ2022/23 aangeteken is. Van hierdie bedrag is N\$8,1 miljard vir binnelandse beleggers geoormerk terwyl N\$1,9 miljard vir buitelandse skulddiens is.

Staatsinkomste totale invorderings van N\$74,7 miljard word vir FJ2023/24 geraam, ongeveer 16,7 persent hoër as die hersiene ramings vir FJ2022/23. Die aansienlike hupstoot tot inkomste

spruit uit 'n opwaartse hersiening in ontvangste van die SACU doeanepoel wat N\$24,3 miljard beloop, sowat N\$6,4 miljard hoër as die vorige skattings. Verder, op die binnelandse front, het herstel in ekonomiese aktiwiteite ondersteun deur winste uit verbeterde belastingnakoming in ooreenstemming met belastingadministrasie hervormings gelei tot opwaartse hersienings van verwagte invorderings op BTW en persoonlike inkomstebelasting.

Die toename in die finansieringsvereiste sal na verwagting die algehele sentrale regeringskuldvoorraad matig verhoog tot N\$150,9 miljard vir die FJ 2023/24 vanaf N\$140,8 miljard wat aan die einde van FJ 2022/23 aangeteken is.

VERDELING VAN DIE BEGROTING



- Maatskaplike Sektor
- Openbare Sektor
- Ekonomiese Sektor
- Administratiewe Sektor
- Infrastruktuur Sektor

Maatskaplike Sektor N\$ 38.4 miljard

Ministerie van Sport, Jeug en Nasionale Diens	N\$ 473 miljoen
Ministerie van Veterane Aangeleenthede	N\$ 1.2 miljard
Ministerie van Hoër Onderwys	N\$ 3.8 miljard
Ministerie van Geslag gelykheid en Armoede Uitwissing	N\$ 6.5 miljard
Ministerie van Gesondheid en Maatskaplike Dienste	N\$ 9.7 miljard
Ministerie van Onderwys	N\$ 16.8 miljard

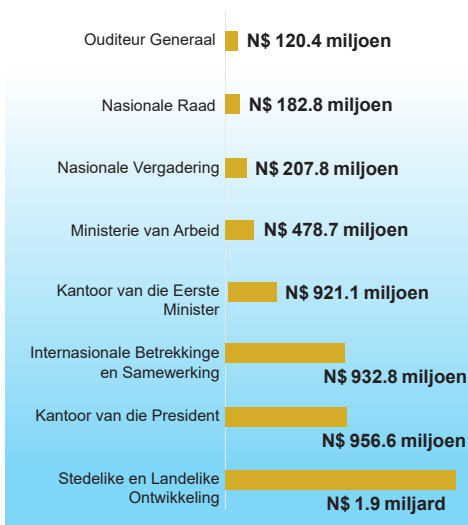
Openbare Veiligheid Sektor N\$ 14.1 miljard

Teen Korruptsie Kommissie	N\$ 81.7 miljoen
Regbank	N\$ 421.5 miljoen
Verkiesings Kommissie van Namibië	N\$ 421.9 miljoen
Justisie en Ouditeur-Generaal	N\$ 559.4 miljoen
Ministerie van Verdediging	N\$ 6.7 miljard
Binnelandsesake, Immigrasie, Veiligheid & Sekuriteit	N\$ 6.3 miljard

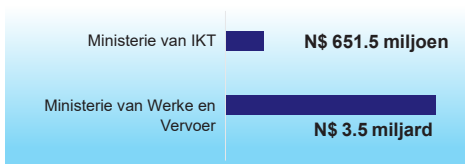
Ekonomiese Sektor N\$ 10.6 miljard

Ministrie van Myne & Energie	N\$ 250.3 miljoen
Ministrie van Visserye & Mariene Hulpbronne	N\$ 290.5 miljoen
Ministrie van Industrialisasie & Handel	N\$ 297.6 miljoen
Omgewing, Bosbou & Toerisme	N\$ 595.4 miljoen
Nasionale Beplannings Kommissie	N\$ 921.1 miljoen
Landbou, Water & Grondhervorming	N\$ 2.4 miljard
Ministrie van Finansies & Staats Ondernemings	N\$ 5.8 miljard

Administratiewe Sektor N\$ 5.3 Miljard



Infrastruktuur Sektor N\$ 4.2 miljard



BELASTINGBELEIDSVORSTELLE

- Die vermindering in korporatiewe inkomstebelasting vir nie-mynmaatskappye van 32 persent tot 30 persent oor twee jaar 2024/25 en 2025/26.
- 'n Evaluering sal onderneem word om 'n moontlikheid te bepaal om die drempel vir individuele inkomstebelasting van N\$50 000 tot N\$100 000 te hersien.

- 'n Voorstel te implemen-teer om belastingaf-trekkings op pensioenfondsbydraes en onderwyspolisafrekkings tot 'n maksimum van N\$150 000 te verhoog.
- Afdwinging van terughoubelasting op dienste waarin daar van belastingbetalers verwag sal word om bewys te lewer van werklike belasting wat van betalings teruggehou word.
- Om die uitrol van 'n gewysigde elektroniese indieningsprogram vir belastingverligting te bestuur om verligting aan belastingbetalers te bied deur 'n persentasie van die rente en boetes wat as agterstallige belasting verskuldig is, af te skryf, wat in die begrotingsrede in April 2022 aangekondig is.

INKOMSTE BELASTING HERVORMINGS

- Hersien weerhouding van belasting op rente in effektrustfonds, aangesien dit verband hou met Namibiese maatskappye vir implementering in die volgende MTBR (verraag).

SONDEBELASTING

- Sigarette 98c / 'n pakkie van 20
- Sigare sal 'n bykomende N\$5.47 / 23g kos
- Ongefortifiseerde wyn sal met 24c per liter styg.
- Versterkte wyn styg met 41c per liter.
- Vonkelwyn styg met 12c per liter.
- Sterkdrank sal 'n ekstra N\$12.08 per liter kos
- Moutbier sal met N\$5.99 per liter styg
- Ligte en alkoholiese vrugtedrankies sal met N\$5.99 per liter styg.

TARE-E A IIAESI MARI#NÛ#UI?

Ilaesi mari#nû#uis ge a marisi jawe, hîa ra mati ib nî !hub di #hanuba marisa hō#gā tsî sîsenûsa ra !gara!â (Inâ) ba. Marisi #nû#uis ge marisi (!Khâ#Khânib ose). Kurib hîa Namibiab Inâ ra !Hoa#khaib 1rosa disa xu 31 !Khûllkhâb dis kose !khoeba, mâsa marisi kuri-i !aroma, 12!khâga xu !amllaesase. Mâ laesi mari#nû#uis ge !laegub-Termains Mâ#uis !Gui#ui-e (MTEF) !kho#gâ hâ, hîa aimû!garudi hō#gâs tsî mâ#uis hâ!goaxa 3-kuri !laeb ai mûba mâi hâse. Namibiab ge 2020!l kurib !nâ, !gui kurib !guib di marisi#nû #nûsa ge aollgui, COVID-19 khorâ#uisens tsî !lîs xa !aromabahe hâ !laposa!nâsib !aroma. Marisi kurib 2023/24 !aroma !s ge mari#nû#uisa ai#homihe tsî ge aollguihe (MTEF) di !laeb 2023/24-2025/26 !aroma.

TARE XÛ-I !AROMAS MARISI#NÛ#UISA A #HÂ#HÂSA?

Ilaesi mari#nû#uis ge kaise a #hâ#hâsa. !lîs ta #Hâ#hâsa !â-e marisi hōxû!khaina #Hanuba ai#homiba !khais !aroma. !b !lîb di laesi omkhâisens jawedi ai sîsenxa kai.

2023/24 MARI#NÛ#UIS DI MÛ#UIB

Mari kurib 2023/24 di mari#nû#uis ge !Hûsâullkhâsib di !khawa ûiûisens tsî !gâsana kô!gâs ai #âisa #nûi hâ. Sao rana aimâi hâse:

- **!Hûsâullkhâsib omkhâisens-Private Sektors omkhâisens.**
- **#Hanusi hō#gâs mâllawosasib tsî #haragub tsî xû kûrus . mâllawosasib**
- **!Hûhâ !kho#humîs di ai!gûs t.k.io kaikaihes tsî #hanusi huib maris (government grants) !gôan, kairakhoen tsî sorosî !nuwusina ûhâ khoen dîsa !arosa.**

#HANUBA NÊ MARISI HUIBA MÂPA RA HÔ?

#Hanub ge #gui!nâgu !gaugu ai nê marisi hō#gâ te ra !hao!hao. !Nâsa !âb (!laupexa 95%-i) ge !gui-ai marina xû ra hōhe. Mâllawosa !gui-ai maridi tsî !gui!guibe khoen ta mâtare !gui#am maride xû. !khâti #haragub !nândi tsî !lamaxû aona xû. !khâti

!lamaxû #harugu !lgâugu di !gui#am maridi (Value Added Tax) hō#gâs ûixuxûn dis tsî mâ!kharuhe ra (SACUS) xa marin, hoa!nâ-aixa hō#gâs !auga !hûsi #harugub Namibib !khâti a !â !nâb #Hanub ge hō#gâde !khâti ra hō !gora!nô maridi #haisa !oabadi, !nore!uin tsî maindi di !gui-ai marina xû. !Nâs!khâs xase, !gui#am marin, !hûhâsib hō#gâdi, !û#am marin tsî mari!kharagu tsîna xû. !Aupexa 5% #Hanub marisi hō#gâb digu ge !gapise go mîhena xu ra !kht.

Atâb !oa !b ge #hanuba mari !khuwisa xu marisi hō#gâde ra hō, hoa!hubaisi !khuwidi t.k.io #gana!hûsi !khuwidi xû. !nati-i !lawosasiba !gui !aroma hō#gâs tsî !gui#am maridi !laegu. !khuwi maridi ge 10.6 %, hâ!arora mâtare-oa !gaub ai ra #gui#guisen. #am mari#nû#ui #gaekhâib 2023/24 ge N\$9.1bn (4.2%, !gowe!nôns ai 5.2% (GDP) air a !nôhê 2022/23 !aroma.

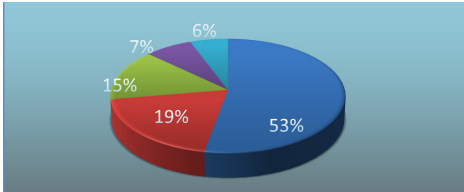
IIAESI MARI#NÛ#UIS DI KAISIB

Hoa !haohâ kaisib 2023/24 marisi kurib dib ge a N\$84.5bn (#hanusi matededi, hâ!aro ra matedede !khō#gâ hâse) !arosens 13.0 % kô!gâsa 2022/23 marisi#nû#uis N\$74.8 billion-e ra #nû!khâebase. !Nâ N\$84.5 bn-e xu i ge, N\$8.4bn (78.2%-e) omkhâisens marisi#nû#uisa ge mâhe. !Napa i ge N\$10.0 bn (8.1%-e) nêsihâ marisi kurib sîsenûs marisi#nû#uis #hanub dise tsî surudeba kô!gâs hâ!aro ra marisa matere-oas !aroma. !Gowellnôhe hâse N\$9.3bn. ! 2022/23 mari kurib !aroma. Nê marisa xû i ge N\$8.1 billion-e #ganaga !hûsi !guiri-aon !aroma ge #nûi#ûihe. !Napa-i N\$1.9 billion-e !auga !hûsi !khuwi mari matere –oas !aroma hâ hîa.

#Hanusi hō#gâs 2023/24 !aromas ge N\$74.7,billion-i aira !nô!nôhe, 16.7%-i !kha !lgôaxa hâ. !Nâ N\$53.4 billion-i ge !gôa!gôahe rase 2022/23 !l kurib !nâ ge #nûi#ûihe. Marisi#nû#ui #oan!nâs 5.6% ai ra !guitikô. Nê #hâkhâ!nâs ge !âubasensa !gâi-oas !hûsâullkhâsi !lâxasigu disa xu ra !kht. !Gâu!nâpe #gaolkhâde !gâ!lgâi tsî !khâti aimû!garubahe ra khorâ#uisa !lae-i !lî-i !nâb hoa!hûbaisi #gan!gaub #haraguxûn diba ra khâ!nâba. !Gui-aimari hō#gâs mûmûsases nî #habases nî hâsa ra !âubasenhe SACUS. !Khô!oadi !lgâib !nâpa nî hâse N\$23.3billion-e !laupexa N\$6.4 billion-e !nâsarose ai!âkam !nô!nô di xa. !Arorase hoa!hûbaisi !hûsâullkhâsi !lâxasib di !gui-ai maridi(VAT) tsî !lî aitsama hâ !gui-ai maride xu.

!Nāti-i #gui#guisens marisi huib #gao|khadi dis g
era !āubasenhe !laeb |khā ts nī #nūikhāi

#Haisa !norasasib Sektors N\$ 14.1 biljun-e



■ !Hūhāsib Sektors ■ #Haisa !norasasib
■ !Hūsāulkhāsib Sektors ■ !!Khō#humis Sektors
■ !gau!gao!gaob Sektors

!lkhaubas #hanu-aisib !līxu- dibasen māloa ōalnās (ACC)	N\$ 81.7 Miljun-e
#Hanu-aisib	N\$ 421.5 Miljun-e
!lhūs Ōalnās-!khōdanas	N\$ 421.9 Miljun-e
#Hanusib tsī (Attorney general) AGb	N\$ 559.4 Miljun-e
Ministiris !lkhaubas dis	N\$ 6.7 Biljun-e
Ministiris Hū!nāsi !Hōgu tsī Hā#gāxas	N\$ 6.3 Biljun-e

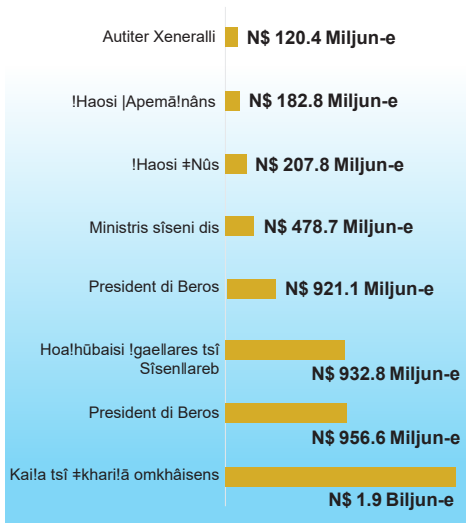
!!Khō#humis Sektors N\$ 38.4 biljun-e

!Hūsāulkhāsib Sektors N\$ 10.6 biljun-e

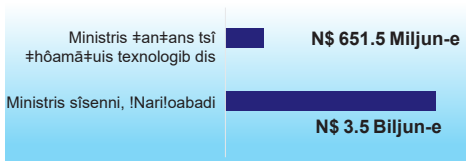
#Gam#Gamsen hurun, tsī !Aesi !oabas	N\$ 473 Miljun-e
Ministiris Aikam Toro!khamaogu dis	N\$ 1.2 Biljun-e
Ministiris Gawi, !lGaulnās	N\$ 3.8 Biljun-e
Ministiris Surib Guitikōsib, gāb Ari#uis tsī Gā!lgāis	N\$ 6.5 Biljun-e
Ministiris #Urusib tsī hūhāsi !Oabadi	N\$ 9.7 Biljun-e
Ministiris !lGaulnās dis	N\$ 16.8 Biljun-e

Ministiris Maindi tsī gaib	N\$ 250.3 Miljun-e
Ministiris !laun tsī !Gamhuri Hōxōxūn (Iluib)	N\$ 290.5 Miljun-e
Ministiris Xūkurus tsī #harugub	N\$ 297.6 Miljun-e
#Namipeb Hai#gās tsī !Narisarimās	N\$ 595.4 Miljun-e
!Haosi Apemās Sīsenni Xūkuru !Gaellares	N\$ 921.1 Miljun-e
Ministiris !Hana#gās, tsī !Hūballkhawa gora#gās	N\$ 2.4 Biljun-e
Ministiris Maril!hōgu	N\$ 5.8 Biljun-e

|Hûhâsib Sektors N\$ 5.3 biljun-e



!lgau!gao!gaob Sektors N\$ 4.2 biljun-e



HŌ#GĀ MARI (TAX) DĪ-UNUS

- !Oro!oros ge !hû|haosa hō#gās !lgui-ai maris !aroma maindi sîsenxa tama |hûhâsigu !aroma 30 percent-e |gam kurikha !nā ge |gora#gāhe 2024/25, 2025/26.
- |Gau|gaus kō!gās ge nî dīhe !lkhāsiba hō#uisa, |gurihā #hanusi !lgui-ai maridi hō#gāsa N\$50 000 sa xû N\$100 000 !lgā hā!ro rase #nûikhâisa.

- !Khō-oas hā!aromaridi !oabadi disa !am#gās ge nî dīhe !lnapa in hā!aromari matare-aona !lgau!gausa nî !lgui-ai!âsa, in !lgui-ai maride N\$150 000 mātare.
- |Gai!gaisa #hanub !nā mû#ams !nā ī nî. !lgui-ai mari mātare aona #gao!khāhe !lgau!gauna !lgausa !lgui-ai mari mātares !nā !khō-oasa mātarede.
- sîsen|ûs elektri !asa !oabadi di !lgui-ai mari !lkharaba xoallnāsa. mari#nûi#ui #gaekhâib !Hoa#khaib 2022 !nā ge #an#an #uihe khemi.

!lGUI-AI MARI |GAUB AO!IGUIGU

- |guisib marisi #gaes hō#gāmaris ai hā hā!aro (ra) marisa !khō-oas kō!gās ge Namibiab !Gae !laredi |kha !gae !laresa xui-ao, sao ra MTEF kurib !nā !am#gās !aroma. (!khō-oasa)

SIN TAXES TSŪDĪB #NŪI#GAEMARIS

- Sarugu ge 98c/ pakis 20 sarugu dīsa hā!aro rase ra #gan.
- Tsikan-i 5.47/23g hā!aro rasa ra #gan.
- Bottel wain-i(|gai!gai!nāsa tama) i ge 24c hā!aro rase ra #gan.
- Bottel wain-i (|gai!gai!nāsa) ge 41c hā!aro rase ra #gan.
- !lHuru wain-i ge 12c hā!aro rase !litera ra #gan.
- !lhuruxû-i N\$12.08-i |kha ge |arosen.
- !Khai!khari (bier-i) N\$5.99 |kha go |arosen.
- !khari-i/tsaura!khari-i ge nēsisa N\$5.99 hā!aro rasa ra #gan.

OMANENEPARISIRO WOTJIMARIVA TJEHI OTJIKENA?

Omanenepaisiro wotjimariva tjehe ondando Ohomoromende momaihandjaura okuwonga otjimariva nawina omwano wokutjiungurisa. Omanenepaisiro wotjimariva yetwamo ondyero yotjimariva (pendje yorutuura) wombura, mo Namibia petuuta okuza 1 ra Kozonyanga ngako 31 ku Seninarindi kombura aihe, ndazikama momieze 12. Omamanepaisiro wotjimariva tjehe ayehe mukara Omaunguriro-Wopokati Womirari Woungirisiro Wotjimariva (MTEF), ngazikamisira kozongunde zomaunndjiro wovihite nawina ovipite koure woruveze rwozombura 3 ndumazeya. Mo 2020/2021, o Namibia ratwako omanenepaisiro wotjimariva koure wombura imwe ndjaetwa omakeyakeyero womutjise wo COVID-19. Kombura yotjimariva ndji 2023/24, omanenepaisiro wotjimariva tjehe yarongerisiwa nawina ayetuwa kotjitiha komaungiriro w'Oruveze-Rwopokati Womaungirisiro Wotjimariva MTEF kekweze rembo rombura ndji 2023/24 -2025/26.

ONGWAYE ONDYERO YOMANENEPARISIRO WOTJIMARIVA TJEHI OMANAHEPERO?

Omanenepaisiro wotjimariva tjehe omanahepero mena rokutja yetwapo otjiungura otjinahepero mokutwapo ozomburo zotuhepo twotjimariva k'Ohoromende okuungirisa komayandjero woviungura ovinahepero kotjiwana nawina omaunguriro mokuyenenisa otuhepo twomekurisiro.

OMUHUNGA WOMANENEPARISIRO WOTJIMARIVA TJEHI KOMBURA 2023/24

Ombura yotjimariva ndji 2023/24 omanenepaisiro yahungama amatutumunino wongorongova nawina okutara kovasyona mozongondue ndumazekongorere mba otjakumakusekamenua:

- **Ongorongova-Yomekuriro Wongorova**
–**Otupa ombrivate tuhongorepo**
omekuriro.

- **Ondikameno-Ondikameno Yondyero**
Yotjimariva nawina ozongonde zomekuriro
zongorongova.
- **OumweWondondoYomairoWokomurungu-**
Omaerurukiro mozombatero Mozombatero
zotjiwana (ovanatje mbeno ourema nawina
ovakurundu).

OHOROMEMDE OTJIMARIVA ISAPI TJAYO?

Ohoromende isa otjimariva okuza mozomburo peke nomiano vyokumuna mbiaraisiwa-kombanda otjotuhepo twotjiwna otunahepero. Otjingi tjovihite vy'Ohoromende (okutanana 95%) viza komahenunino womasutiro wovina tjimuna ovihite vyomundu kourike, ovinikorwa vyzozongetjefa, ovirandwa nawina oviungura mbimavihepua ovaungurise (Otjijamurungo Otjihohua Otjakondengu), owini nawina omasutiro okuza korutu ndwi Southern African Customs Union (SACU) Ovihiite Vyakangamua – otjatjivyakurwa okuza komarandisiro wondondo youye – o Namibia muriri Ehi Okanepo. Ohoromende wina iwonga ovihite okuza kozomburo tjimuna ovikwatwa okuza Kozongetjefa Ozohinga zohoromende, ozo diamonda nawina otupa twarwe twozongomboro omasutiro wato nawina ovisutwa, otjimariva tjoviungura, ozomberero nawina ozondjo, mbimaviyeta ngambeno kozo 5% motjimariva atjihe otjihite kohoromende.

Komurungu, Ohoromende iwonga otjimariva mokuyazema otjimariva, kutja okuza moukoto poo kotupa twotjiriva twondondo youye, okupata oruveze rwakamwahwa pokati kovihete nawina ovipite. Omayazemeno wotjimariva yesutwa okuyarurwa kovanane novihohua. Ohoromende ya Namibia maikaenda komurungu nomekurisiro womaerurukiro mongorongova. Otjakomamunikiro, ombura ndji ohoromende mayiunndju okuwonga otjimariva otjihite tjozo 16.7%, okutanana ombura ndjakapita yembo rotjimariva ndji , 2022/23 ngunda otjimariva tjovipite amatjiunndjiirwa okukura 10.6 %, pumarire a omanenepaisiro wokehi pumapekara oukaiya motjimariva tjo 2023/24 tjimarire omatau N\$9.1(nderi ozo 4.2%, tjimosasaneke kozo 5.2% Koviungura Vyomonganda GDP, komahakero womanenepaisiro wembo ndji 2022//23).

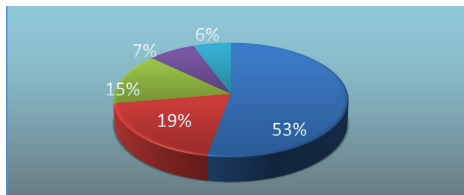
OUNENE WOMANENEPARISIRO WOTJIMARIVA TJEHE

Ounene wotjimariva atjihe tjehe kembo rombura yotjimariva ndji 2023/24 tjina omatau N\$84.5 (mumuna omasutiro- wovikwatwa) tjimatjikuramenepo omaerurukiro wozo 13.0% okuza komataruriro kembo rombura yotjimariva ndji 2022/23 womaneneparisiro wotjimariva nga omatau N\$74.8. Komatau N\$84.5bn, omatau N\$8.4 (nderi ozo 9.9%) vyaandja koviungura vyomekurisiro ngunda, omatau N\$58.8 (nderi ozo 78.2%) aeri komaunguriro woviungura vyohoromende, nawina omasutiro wozondjo zoviungura (omasutiro wovihoua) tjimarire otjimariva tjondengu yomatau N\$10.0 (nderi ozo 8.1%) membo rombura yotjimariva ndji tjimosasaneke komatau N\$9.3 ngamunikua otjokomatjangua mombura yotjimariva ndji 2022/23. Motjimariva hi, omatau N\$8.1 yatanderwa ovapuike womoukoto wehi ngunda etau N\$1.9 komasutior wozondjo zouye woopendje.

Omaongero wotjimariva tjohoromende omatau N\$74.7 ongumaehakerwa kembo rombura yotjimariva ndji 2023/24, nderi ozo 16.7% kombanda inda ndazehakwa momatururiro kembo rombura yotjiriba ndji 2022/23. Omaunguriro omawa womaerurukiro wovihite komataruriro okuisa komasutiro okuza ko SACU kotjimariva tjakangamua tjovasute tjitjna omatau N\$24.3, ongondoroka nomatau N\$6.4 ngeri kombanda omahakero wokomurungu ngakapita. Komurngu, moviungura vyomonganda, omatutumukiro wombuiko novitjitwa mavipewa oruyameto momazikameno womatunino womiano vyokuyandja ombakatwi momirari vyomananeno womatungururiro vyovinikorwa nomataruriro warukwao mbimavitwara komaongero ngumaendjua komasutiro w'Otjimariva Tjondengu w'Ovisutwa nawina otjitjamurongo otjihununwa.

Momayerurukiro otjakomaundjiriko waavihe Kohoroende Yomondivivi otjimariva tjozondjo omatau N\$150.9 kembo rombura yotjimariva ndji 2023/24 okuza komatau N\$140.8 otjakomatjangua wembo rombura yotjimariva ndji 2022/23 komaandero wayo.

OMAHANENO WOMANENEPARISIRO WOTJIMARIVA TJEHI



■ Otupa Tuotjiwana ■ Ondjeveverono Mananeno uoTjiwana
■ Otupa Tuongorongova ■ Orupa Rwomananeno
■ Orupa Rwoviungurisiwa

Otupa Tuotjiwana omatau N\$ 38.4

O Ministry y'Omanyando, Omitanda n'Oviungura vy'Otjiwana	N\$ 473 Omangete
O Ministry y'Ovarwe Ovakuru	N\$ 1.2 Omatau
O Ministry y'Omahongero w'Okombanda	N\$ 3.8 Omatau
O Ministry y'Ondikiro Yapamwe n'Onduno y'Ovanatje	N\$ 6.5 Omatau
O Ministry y'Ouverule n'Ondunino y'Otjiwana	N\$ 9.7 Omatau
O Ministry y'Omahongero	N\$ 16.8 Omatau

Ondjeveverero no Mananeno uoTjiuana omatau N\$ 14.1

Orutu Oruruisse romariro uo uini uoTjiuana	N\$ 81.7 Omangete
Orupa Rozombanguriro	N\$ 421.5 Omangete
Orupa Romatoororero	N\$ 421.9 Omangete
Orupa ro Veta na uina Ohahende onene jo Horomende	N\$ 559.4 Omangete
O Ministry jo Rupa Rovita	N\$ 6.7 Omatau
O ministry jo Viposa vio mokoto jehi, Omikoka omikonde, Ondjeveverero na uina Oukohoke Mehi	N\$ 6.3 Omatau

Orupa Tuongorongova omatau N\$ 10.6

O Ministry jo Zongoporo no Vijakise	N\$ 250.3 Omangete
O Ministry jo Mahuindju no zo Mburo zo Kuvare	N\$ 290.5 Omangete
O Ministry jo Zondendera, no Mahua na uina Oviriang	N\$ 297.6 Omangete
Orutu Rondiero jo Viungura Vio Honromende	N\$ 595.4 Omangete
O Ministry jo Tutumbo no Vikunua, Omeva na uina	N\$ 921.1 Omangete
O Ministry jo Tjimariva na uina Oviungura vio Tjiuana	N\$ 2.4 Omatau
O Ministry y'Otjimariva nawina Oviungura vyo Tjiwana	N\$ 5.8 Omatau

Orupa Rwomananeno omatau N\$ 5.3

Omutare w'Omambo w'Ohoromende	N\$ 120.4 Omangete
Otjirata tj'Otjiwana	N\$ 182.8 Omangete
Ondjiwo Ondye Yozoveta	N\$ 207.8 Omangete
O Ministry y'Ovaungure	N\$ 478.7 Omangete
Omberoo y'O Mininster Ondenga	N\$ 921.1 Omangete
Orupa Rwoviposa Vyopendje nawina Omaunguriro Wakumwe	N\$ 932.8 Omangete
Omberoo y'O President	N\$ 956.6 Omangete
Ovihuro nawina Omekurisiro w'Otukondwa	N\$ 1.9 Omatau

Orupa Rwoviungurisiwa omatau N\$ 4.2

O Ministry y'Orupa Rwomahakaeneno	N\$ 651.5 Omangete
O Ministry y'Oviungura n'Ovitooore	N\$ 3.5 Omatau

OUMUNE WOMATUNINO WOMASUTIRO WOTJITJAMURONGO

- Omahenunino womasutiro wotjimurongo momasutiro otjihinunua kozongetjefa ndeheri ozongoporo okuza kozo 32% kozo 30% koure wozombura mbari 2024/25 nawina 2025/26
- Omatarero maetjitwa okutarurura kutja komundu kourike we ngumuna otjimariva tjokuza moma N\$50,000 to N\$100,000 asutu omuketo.
- Okuyeta momaunguriro onduge yomaerero womahenunino womasutiro womuketo kotjimariva tjokozako kviungura nawuna omakwizikiro womahongero otjimariva tjopokati tjoma N\$150,000.
- Okuyeta momaunguriro koviungura tjiva vyokuhina kusuta otjitjamurongo koviraisiro mbiwaso okuraisa kutja ongwaye tjiuhaso okusuta otjitjamurongo.
- Okukaendisa oviungura vyomaunguriro omape womahitisiro Okutuurungira Momahitidiro Womasutiro Wotjitjamurongo kokuyeta oupupu kovasute wotjitjamurongo okupenga omberero yomambisiro womahitisiro kuimbi mbiri kombunda otjakondjivisiro ndjatjitwa mehungir romaneneparisiro wotjimariva mu Kozonyanga wo 2023

OMATUNINO WOTJITJAMURONGO OTJIHITEINCOME

- Omataruriro womaisapero wokuahina kusuta otjitjamurongo motjimariva tjomapuikiro wapeke mbimavitjama k'Ozongetjefa za Namibia komaetero womaunguriro mo MTEF yarwe (apahaombisiwa)

OTJITJAMURONGO OTJISUTWA KOMAKAA NOMAVINU

- ousarute 98c/ okapaki kauna 20
- o Cigars maikosa ozo N\$ 5.47/23g ndazeweziwa.
- O wine ndjihiyarungua yaeruruka nozo 24c molitera.
- O wine ndjarungua maiyeruruka 41c molitera.
- O wine ndjino gas maiyeruruka 12c molitera.
- Ospiyatosa maikosa N\$12.08 molitera.
- O bier ndji o Malt maiyeruruka N\$5.99 molitera.
- Omanuwa nga o Ciders nawina omanuwa aehe yomeva wamururu ozo N\$5.99 molitera.

OMUTENGENEKWAFANEKO WOPASHIWANA OSHIKE?

Omutengenekwafaneke wopashiwana oo ondugefaneke yopaimaliwa ei tai ndadjukununa nhumbi epangelo la faneka okwoongela oimaliwa nonhumbi la faneka oku i longifa. Omutengenekwafaneke owa kwatela mo omudo wopaimaliwa (ndeke hawopakaliindeli) oo moNamibia hau hovele muAprili 1 fiyo oMarsa 31 womudo keshe u na eehani 12. Omutengenekwafaneke keshe wopashiwana owa kwatela mo onhengenekofaneke yeedula nhatu komesho (MTEF) oyo ya kanghamekelwa kefaneko loidjemo ei ya fanekelwa oulefimbo weedula 3 tadi shikula. Momudo 2020/2021, Namibia okwa li a yandja omutengenekwafaneke womudo umwe omolwengwangaano la etifwa ketukuko lombuto yoCOVID-19 oyo ye lityela moshilongo. Momudo woimaliwa 2023/2024, omutengenekwafaneke owa longekidwa ndee tau tulwa poshitaafula meedula okudja po 2023/24-2025/26.

OMOLWASHIKE OMUTENGENEKWAFANEKO WA FIMANA?

Omutengenekwafaneke wopashiwana owa fimana shaashi ohau dana onghandangala ya fimana mokuyandja eedjo dopaimaliwa odo da pumbiwa kepangelo opo li di longife mokutula moilonga oipumbiwa nomayakulo aaveshe opo li wanife po omalalakano e na sha nomapendulepo opashiwana.

OKU KWA KANGHAMEKELWA OMUTENGENEKWAMUVALU WO 2023/24

Omutengenekwafaneke womomudo wopaimaliwa 2023/24 owe likwatelela kewapalekululo lomaxupilo nefiloshisho lovakwanaluhepo taku talwa koinima tai shikula oyo ya talwa ya fimana unene:

- **Molwekulo loikwaliko – Ekulo lopaliko olo tali shunifa pedu onghalo yoluhepo tali wilikwa koshikondo shopaumwene,**
- **Molwekalekepo – Ekalekepo loimaliwa mepangelo nekalekepo lekulo lopaimaliwa**

Ioulefimbo lile

- **Ekwatelemono IExumokomesho loPanghalafano – Ewedelo loimaliwa yokulikwafa (ounona ve na oulema novakulupe.**

EPANGELO OHALI KUFU OIMALIWA YALO PENI?

Epangelo otali wxawameke eedjo dopaimaliwa pamikalo da yoolokafana opo li hange oilalakanenwa yalo yopashiwana ngaashi ya tumbulwa pombada. Oyuuyemo ihapu yepangelo (i dule ee-95%) ohai di moifendela ei hai kufwa koinima ngaashi koyuuyemo yovanhu oohandimwe, komalikolo eekampani, koifendela yoinima ya landwa nokomayakulo a ningilwa ovayakulwa (Value Added Tax), koikwamaliko nomomalundululo oinima okudja kEhangano lOkupupaleka Omalandifo mOumbuwanhu waAfrica (SACU) – ongoyuuyemo ya dja momalandifilo opaiwana – omo Namibia e li oshilyo. Epangelo ohali mono yo oyuuyemo tai di meedjo ngaashi moipambuliko hai futwa kOmahangano Epangelo, mokawe nomoifutwa ikwao hai futwa komahangano oo haa fulu oikwamina osho yo moifutwa ikwao ya yoolokafana, oimaliwa hai futwa molwelongifo loinima, oifuta hai futwa molwomahandukilo nomolwomayakulo a yandjwa, oyo hai fiki fiyo ee-5% doyuuyemo yepangelo aishe kumwe.

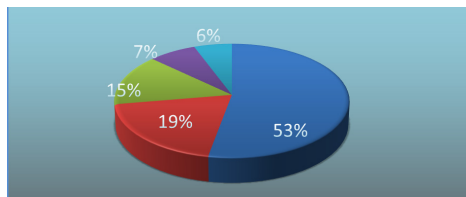
Natango vali, epangelo ohali eta po oimaliwa tai di mokulya omikuli, kutya nee omomalandifilo opaimaliwa omeni loshilongo ile mwaa opaiwana, opo li fitike omwaka oo u li pokati koyuuyemo noifutwa. Omaliwa ei ya liwa omukuli ohai shunifwa oko ya ehelwa taku wedelwa oishoshela. Eliko laNamibia OTALI TWIKILE OKUKONEKA OKUKULA NATANGO. Nomolwaasho, epangelo neudo, ola teelela okulikola oyuuyemo i li pombada, I FIKE 16.7% i dulife pwaai yomomudo wopaimaliwa wa dja ko 2022/23, ofimbo oifutwa ya teelelwa i londe pombada NEE10.6%, sha hala kutya omwaalu weengunga OTAU SHUNA PEDU KANINI momudo 2023/24 shi fike peebiliyona N\$9.1 (ee-4.2%) okuyelekanifa nee-5.2% dongushu yoinima aishe kumwe ya longwa moshilongo moule wodula imwe (GDP) odo da tengenekelwa momutengenekwamuvulu womomudo 2022/23).

OUHAPU WOMUTENGENEKWAMUVALU WOPASHIWANA

Ouhapu womutengenekwamuvalu aushe kumwe womomudo wopaimaliwa 2023/24 ou fike peebiliyona N\$84.5 (mwa kwatelwa oishoshela ei hai futwa komikuli) oyo tai ulike eyopombada lee-13.0% okudja momutengenekwafaneko wa talululwa womudo 2022/23 oo wa li u fike peebiliyona N\$74.8. Meebiliyona odo N\$84.5, eebiliyona N\$8.4 (9.9%) okwa li da yandjwa komutengenekwafaneko u na sha nomaxumifokomesho oshilongo, ofimbo eebiliyona N\$58.8 (78.2%) oda yandjwa koimaliwa yokulongifwa kepangelo osho yo okufuta omikuli (nokufuta oishoshela ei hai futwa komikuli), i fike peebiliyona N\$10.0 (8.1%) domudo wopaimaliwa wopaife okuyelekanifa neebiliyona N\$9.3 odo da futwa momudo wopaimaliwa 2022/23. Moimaliwa ei eebiliyona N\$8.1 oda tengenekelwa ovapunguli vomoshilongo omanga obiliyona N\$1.9 oyokufuta omikuli da liwa koilongo yopondje.

Momudo wopaimaliwa 2023/24 omwa tengenekelwa eongelo loimaliwa yepangelo aishe kumwe eebiliyona N\$74.7 oyo i li pombada neepelesenda 16.7 okuyelekanifa nomutengenekwamuvalu wa talululwa womudo wopaimaliwa 2022/23. Eyopombada eli li liwetikile ola etifwa ketalululo loyuyuyo ei tai di koSACU i fike peebiliyona N\$24.3 tai ulike eyopombada neebiliyona N\$6.4 okuyelekanifa netengenekelo lomudo wa dja ko. Natango, ngeenge tashi ya moshilongo, exwepopalo moikwaliko ola yambididwa koyuyuyo ya dja momaongelo oifendela a xwepopala osho tashi endele pamwe netalululo lomikalo dokuwilika okwoongela oifendela sha etifwa ketalululo olo la hapupalifa eshi sha teelelwa okwoongelwa mo VAT nomoifendela ei hai di movanhu paumwene.

Ehapupalo loimaliwa ya pumbiwa okulongifwa, okwa teelelwa li londeke omukuli wepangelo pombada fiyo opeebiliyona N\$150.9 momudo wopaimaliwa 2023/24 okudja peebiliyona N\$140.8 opo wa li pexulilo lomudo wopaimaliwa 2022/23.



- Oshikondo shOiyakulifo
- Oshikondo shEameno
- Oshikondo shEwiliko
- Oshikondo shonghalafano
- Oshikondo shaAveshe

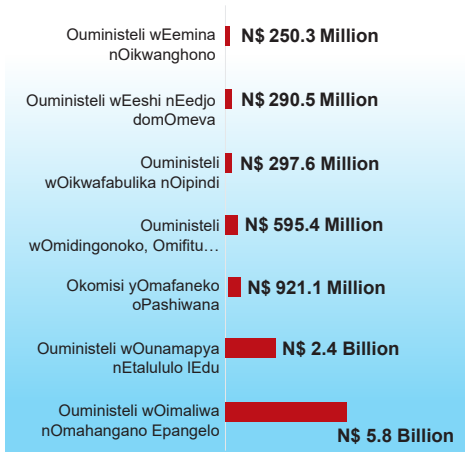
Oshikondo shonghalafano N\$ 38.4 billion

Oshikondo shOmaudano, Ovanyasha nOmayakulo oPashiwana	N\$ 473 Million
Ouministeli wOipambe le yOonakulwa Vakulu	N\$ 1.2 Billion
Ouministeli wEhongo loPombada	N\$ 3.8 Billion
Ouministeli wOufikepamwe woPaukashike-ko-okanhu, Ekandulepo lOluhepo nOvanhu ava va talwa vehe na oshilonga	N\$ 6.5 Billion
Ouministeli wOundjolowe le nOnghalonawa	N\$ 9.7 Billion
Ouministeli wEhongo	N\$ 16.8 Billion

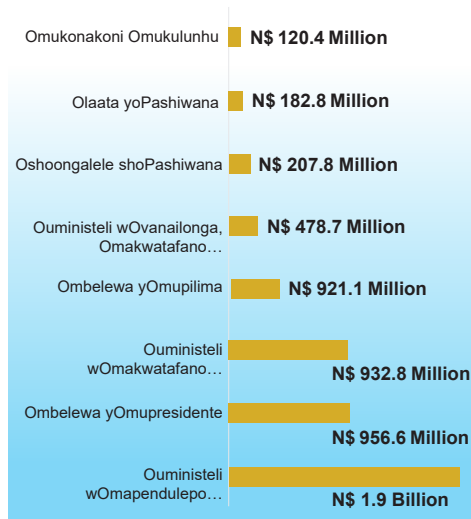
Oshikondo shEameno Laaveshe N\$ 14.1 billion

Okomisi yOkukelela Oimbuluma	N\$ 81.7 Million
Oikwauiyuki	N\$ 421.5 Million
Okomisi yOmahoololo yaNamibia	N\$ 421.9 Million
Ouministeli wOuyuki naHahendendjai	N\$ 559.4 Million
Ouministeli wEameno	N\$ 6.7 Billion
Ouministeli wOinima yOmeumbo nOmatembu	N\$ 6.3 Billion

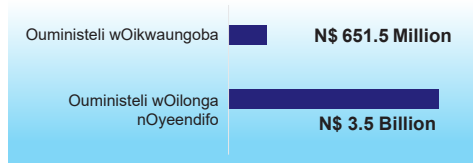
Oshikondo shoikwaliko N\$ 10.6 billion



Oshikondo shEwiliko N\$ 5.3 billion



Oshikondo shOiyakulifo N\$ 4.2 billion



OMAFANEKO OMILANDU DOKUFUTA OIFENDELA

- Eshunifopedu loifendela hai kufwa koyuyeyo yomahangano ihaa fulu oikwamina okudja peepeesenda 32 fiyo opeesenda 30 moule weedula mbali 2024/25 no 2025/26.
- Otaku ka ningwa omakonakono ku talike ngeenge otaku dulu okutalululwa oyuyeyo yoohandimwe ava tava dulu okufuta oifendela l dje pwaava hava mono oyuyeyo yo N\$100,000 ndele hapo N\$50,000.
- Okutula moilonga efaneko lokuhapupaleka omwaalu woimaliwa yopendjela noimaliwa ya pungulilwa elihongo ei tai dulu okukufwa oifendela fiyo opomwaalu womayovi N\$150,000.
- Otaku ka nghonopalekwa omukalo wokufuta oifendela ngaashi sha teelwa opo nakufuta keshe a ulike ombangi woifendela ei a futa okudja moyuyeyo yaye.
- Otaku ka kwatelwa komesho etulomoilonga lomukalo wopaungoba wokufuta opo u kwafele ovafuti voifendela mokukufa ko epeesenda doishoshela nomahandukilo molweengunga ngaashi sha shiivfwa moshipopiwa shomutengenekwamuvalu muAprili 2022

ETALULULO MOKUFUTA OIFENDELA KOYUUYEMO

- Ota ku talululwa oifendela oyo hai nanwa koishoshela yoimaliwa ei ya pungulwa moshikefa sho unit trust moku shi talela mEekampani daNamibia opo i tulwe moilonga momutengenkwapaneko weedula nhatu tadi shikula MTEF (osha kalewa).

OIFENDELA YA WEDELWA OWINA KOILANDOMWA YA TALIKA TAI ETELE OSHIWANA OUPYAKADI

- i. Oushekeleta 98c/ okapakete koushekeleta 20
- ii. Oushekeleta ava vakula otaa ka wedelwa N\$ 5.47/23g.
- iii. Ondado yomaviinu oo veena ospirits otai ka wedelwa neesenda 24c
- iv. Ondado yomaviinyu aa a tulwa ospirits otai ka wedelwa nee 41c molitela.
- v. Ondado omaviinyu haa ningi etutu otai ka londa nee 12c molitela.
- vi. OSpirits otai ka wedelwa ee N\$12.08 molitela.
- vii. Obiila yeepelesenda dinini doalkoholi otai ka wedelwa ee N\$5.99 molitela.
- viii. Ondado yEeCider noikunwa yoalkoholi ya longwa moiimati otai ka londa nee N\$5.99 molitela.

TEKANYETSO YA SECHABA YA MADI KE ENG?

Tekanyetso ya sechaba ya madi ke thulaganyo ya madi e e supang ka fa mmuso o ikaelelang go kgobokanya madi le ka fa o akanyetsang go a dirisa ka teng. Tekanyetso ya madi e akaretsa ngwaga ya madi, e mo Namibia e tsamayng go tswa ka kgwedi ya Moranang e tlhola letsatsi, go tsena ka kgwedi ya Mopitlo e tlhola malatsi a le masome a mararo le bongwe ngwaga le ngwaga, e e akaretsang dikgwedi di le lesome le bobedi. Tekanyetso nngwe le nngwe ya madi e akaretsa Medium-Term Expenditure Framework (MTEF), e e remeletseng mo dikanyetsong tsa dipolelo le ditshenyegelo mo sebakeng sa dingwaga tse di tlang di le tharo. Ka 2020/2021, Namibia e beile mo tafoleng tekanyetso ya madi ya ngwaga e le nngwe ka ntlha ya matshosetsi a go tthagoga ga COVID-19. Mo ngwageng ya madi ya 2023/24, tekanyetso ya madi e baakantswe le go bewa mo tafoleng mo sebakeng sa MTEF sa 2023/24 -2025/26.

KE ENG FA TEKANYETSO YA SECHABA YA MADI E LE BOTLHOKWA?

Tekanyetso ya sechaba ya madi e botlhokwa jaaka fa e na le seabe se se botlhokwa mo go neeleng metswedi e e tlhokegang ya madi, gore mmuso o dirise madi go neela ditirelo tse di botlhokwa tsa sechaba le dithoto go fitlhelela maikaelelo a ditlhabololo tsa sechaba.

TEBELO PELE YA TEKANYETSO YA MADI YA 2023/24

Tekanyetso ya madi ya gwaga ya 2023/24 e remeletse mo go tsosoloseng itsholelo le go tlhokomela bahumanegi ka tse di latelang di le ko setlhoheng:

- **Go godisa itsholelo –Go gola mo go eteletsweng pele ke mhama wa Private.**
- **Tiriso ya madi le thulaganyo ya lekgetho - go tswaledisa itsholelo.**
- **Go tokafatsa matshelo- go oketsa dithuso tsa matshelo (bana ba ba nang le bogole le bagodi).**

PUSO E TSAYA KAE MADI?

Puso e batla metswedi ya dipolelo ka ditsela tse di farologaneng go fitlhelela tse di nopotsweng fa godimo. Bontsi ja dipolelo tsa puso (over 95%) di tswa mo lekgethong jaaka la dipolelo tsa batho, dipolelo tsa dikompone, dithoto le ditirelo tse di rekilweng ke baji bareki (Value Added Tax), dithoto, le madi go tswa mo Southern African Customs Union (SACU) Revenue Pool – e leng dipolelo tsa kgwebo ya bosechaba – ka Namibia e le leloko. Puso gape e kgobokanya dipolelo go tswa ka metswedi jaaka ya diabe go tswa mo dikgwebong tsa sechaba, diteemane le dituelo tse dingwe tsa moepo, ga mmogo le makgetho a a farologaneng, dituelo tsa botsamaisi, dikatlhoho, tse di akaretsang diphesente di le tlhano tsa dipolelo tsa puso.

Go ya pele, puso e kgobokanya madi ka go adima madi, go tswa mo mebarakeng ya madi ya mo gae kgotsa ya bosechaba, go tlatsa phatlha magareng ga dipolelo le ditshenyegelo. Madi a a adimilweng a duelwa baadimisi ka morokotso to. Itsholelo ya Namibia e tswaletse ka go gola. Ka lebaka leo, puso ngwaga eno e solofetse go kgobokanya dipolelo tse di ko godimo, ka 16.7%, fa ditshenyegelo di solofetswe go gola ka 10.6 %, ke ka moo go nnileng le kwelo tlase ya tekanyetso ya madi ya 2023/24 ya N\$9.1bn (4.2%, fa go tshwantshannwa le 5.2% ya GDP, e e akanyeditsweng mo tekanyetsong ya madi ya 2022/23).

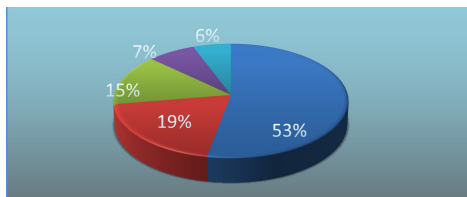
SELEKANYO SA TEKANYETSO YA SECHABA YA MADI

Selekanyo sotlhe sa tekanyetso ya madi ya 2023/24 ke is N\$84.5 billion, seo se emela koketsego ya diphesente di le 13.0% ya tekanyetso ya madi ya 2022/23 ya N\$74.8 billion. Mo mading a N\$84.5bn, N\$8.4bn (9.9%) a abetswe ditlhabololo, fa N\$58.8bn (78.2%) e le a ditsamaiso tsa puso, ditirelo tsa dikoloto (tuelo ya morokotso) tsa madi a N\$10.0bn (8.1%) mo ngwageng ya madi ya jaanong, fa go tshwantshannwa le N\$9.3 yo o gatisitsweng mo ngwageng ya madi ya 2022/23. Mo mading a, N\$8.1 billion a tshwaetswe babeeletse ba mo gae, fa N\$1.9 billion e le a ditirelo tsa sekoloto sa mafatshe a sele.

Dipoelo tsa puso tsa N\$74.7 billion di akanyeditswe mo ngwageng ya madi ya 2023/24, diphesente di ka nna 16.7 ko godimo ga kakanyetso ya ngwaga ya madi ya 2022/23. Koketso ya madi e bakilwe ke tshekatsheko ya dipoelo tsa SACU, ya N\$24.3 billion, ka madi a N\$6.4 billion ko godimo go na le kakanyetso ya pele. Go ya pele, ditragalo tsa go tsogologa ga itsholelo ga mmogo le diphetogo tsa botsamaisi ja lekgetho,

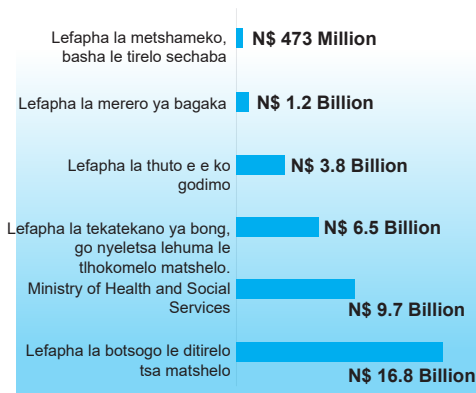
Go oketsega ga ditlhokego tsa madi go solofetswe go oketsa sekoloto sa puso go nna N\$150.9 billion mo ngwageng ya madi ya 2023/24, go tswa mo go N\$140.8 billion e e gatisitsweng ko bokhutlong ja ngwaga ya madi ya 2022/23.

KANAMISO YA TEKANYETSO YA MADI

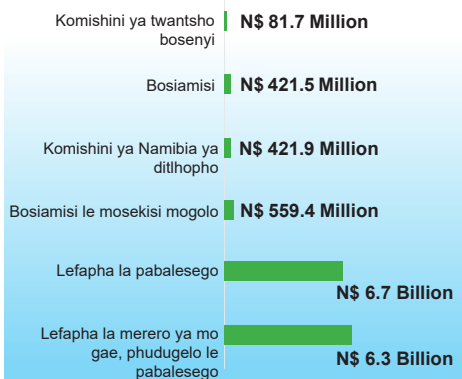


- Mhama wa matshelo
- Mhama wa sechaba
- Mhama wa itsholelo
- Mhama wa botsamaisi
- Mhama wa dikago

Mhama wa matshelo N\$ 38.4 billion



Mhama wa sechaba N\$ 14.1 billion



Mhama wa itsholelo N\$ 10.6 billion



Mhama wa botsamaisi N\$ 5.3 billion



Mhama wa dikago N\$ 4.2 billion



DIKOPO TSA THULAGANYO YA LEKGETHO

- Go fokodiwa ga lekgetho la dipelo la dikompone tse e seng tsa moepo go tswa mo go 32% go ya ko go 30% mo dingwageng di le pedi tsa 2024/25 and 2025/26
- Tshekatsheko e tla diriwa go batlisisa kgonagalo ya dituelo tsa lekgetho la batho go tswa mo go N\$50,000 go nna N\$100,000.
- Go tsenya mo tirisong kopo ya go oketsa go kgaolwa ga madi a lekgetho mo diabeng tsa pension fund le educational policy go nna N\$150,000.

- Go gatelela go tshegetsa ditirelo tsa lekgetho, ka ba ba duelang lekgetho ba tla lopiwa go neela sesupo sa madi a lekgetho a a sa duelweng.
- Go laola go anamisiwa ga modified Electronic Filing Tax Relief Programme go namola ba ba duelang lekgetho ka go kwalolola diphepente tsa moroko le dikotlhao tsa dituelo tse di saletse ko morago.

DIPHETOGO TSA DITUELO TSA LEKGETHO

- Tshekatsheko ya go tshegetsa lekgetho mo morokotsong wa letlole la madi jaaka fa go tsamaelama le dikompone tsa Namibia go tsennwa mo tirisong mo MTEF e e latelang (go diegisiswe).

LEKGETHO LA NNOTAGI LE MOTSOKO

- Motsoko wa 98c/ pakete ya di le masome a mabedi
- Motsoko wa cigar o tla lopa madi a mangwe a dolara tse tlhano le masome a mane le bosupa 23g.
- Mofine o o sa tshelwang sepiniti o tla oketsega ka disente di le masome a mabedi le bone litara e le nngwe.
- Mofine o o tshedilweng sepiniti o tla oketsega ka disente di le masome a mane le bongwe litara e le nngwe.
- Waene e e phatsimang e tla oketsekega ka disente di le lesome le bobedi litara e le nngwe.
- Di sepiniti di tla oketsega ka didolara di le lesome le bobedi le disente di robabobedi litara e le nngwe.
- Biri ya Malt e tla oketsega ka didolara di le tlhano le masome a robabongwe le borobabongwe litara e le nngwe.
- Di cider le bojalwa ja maungo di tla oketsega ka didolara di le tlhano le masome a borobabongwe le borobabongwe litara e le nngwe.

MUSULO WA NAHA KI SIKA MANI?

Musulo wa sikwama sa naha ki mulelo o talusa kamo Naha i bata kufumanela mashelefi, ni mo ika kona ku a sebeliseza. Musulo wa sikwama sa Naha u tanda silimo sa mashelefi (insifi silimo sa kalenda), ili seo mwa Namibia si tateka kali 01 Lungu ni ku yo feela kali 31 Liatamani silimo se si tatama, nako ya likweli ze lishumi ka ze peli. Musulo wa sikwama sa Naha u itingile kapa u pangilwa ka ku talima nako ya lilimo ze talu zeo li eziwa kaku kakaleza ni ku hupulela mashelefi aka kona kufumanwa ni mo aka kona ku sebeliseza ka lilimo zeo ze talu. Kono bakefiisa mayemo a putako ao naha ne ikile ya beiwa ku yona bakefiisa butuku bwa Covid-19, mwa silimo sa 2020/2021 ne ku kile kwaba ni Musulo wa silimo si li sinwi feela. Musulo wa silimo sa 2023/24 ne u kilwe wa lukiswa ni ku hatiswa ka lilimo ze talu, ili 2023/24 -2025/26.

BUTOKWA BWA MUSULO WA NAHA KI BUFI?

Musulo wa Naha ki wa butokwa bakefiisa kuli u tusa Muso kwa ku kona kuziba mo uka sebeliseza mashelefi a teni kwa ku fa lisebezezo kwa sicaba, ni ku zwiseza pili mayemo a sifumu sa Naha.

FO U TOMAMI MUSULO WA 2023/24

Musulo wa silimo sa 2023/24 u bonisa ku ba o sepisa ku ba Banca, niba ba shebile, ni ku nanula sifumu sa Naha, sina ha u tomile ku zefiwi ze tatami:

- **Kuhula kwa sifumu sa Naha ka misebezi ya kwande a muso.**
- **Zwelopili ye zamaelela ni ku kutiseza ku hula kwa sifumu ka butuna.**
- **Ku zwelapili ko kungelezi – kekezo ya mashelefi a fiwa ku baba shebile (Banana baba na ni bwanga ni Basupali).**

MUSO U FAMANA KAI MASHELENI?

Muso u onga onga kapa u fumana mashelefi mwa linzila ze shutana ili ku kona ku tazeleza milelo ye bulezwi fa halimu. Bunata bwa mashelefi e u

fumana Muso a zwa fa koleko ya mutelo (kufitelela 95%), mi mutelo u lifiswa fa lika ze swana sina lituwelo za batu feela, liñambekelo ze fumana ki ma kampani a kwa mukunda, ni ma kampani, mashelefi a zwa kwa katengo ka lipisinisi za Lihana za Mboela wa Africa (SACU), ko Naha ya Namibia ni yona ili membala wa kona. Naha isa fumana mashelefi a zwelela kwa makampani a kwa mukunda, a swana sina ma kampani a milafo ku ngelela cwalo a milafo ya Daimani ili ao a bupa lipesenti ze 5% fa mashelefi a kolekiwa ki Muso. Mi Muso usa kona ku hulisa sifumu ka ku kolota mashelefi fa misika ya mwa hala Naha kapa mane kwande a Naha, ku kona ku kwala shutano ye inzi mwa hala kusebelisa kwa mashelefi mwa Naha kaufela ni ku koleka mashelefi. Mashelefi a kolotilwe a lifiwa kwa ba kolotisi inge a shimbile ñambekelo. Sifumu sa Naha si zwelapili ku hula, mi ka cwalo silimo se si kulubelwa ku kuli sika koleka mashelefi a kabe a na ni ñambekelo ye fita fa 16% ku bapanya ni silimo se si fela sa 2022/23, mi ku lifela misebezi ku kulubelwa kuli ku kabe kukelelize ka ma pesenti a 10.6 %, ka cwalo shutano ya litifo za muso ni koleko ya muso ika nyinyifala ku ba N\$9.1bn (4.2%, ku bapanya ni 5.2% ya sifumu, yeo ne i kulubelwa mwa musulo wa silimo sa 2022/23).

BUTUNA BWA MUSULO WA NAHA

Musulo kaufela wa silimo sa mashelefi sa 2023/24, u kabe u bile o fita fa N\$84.5 billion (kungelela cwalo ni ku lifa likoloti za muso), ye i toloka kuba ni kekezo ye likani ya ma pesenti a 13.0% haku bapanywa ni silimo sa FY2022/23 sene sina ni musulo wa N\$74.89 billion.

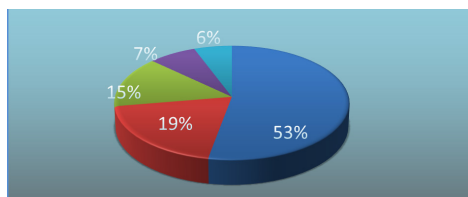
Mwa N\$84.5 billion mo, N\$8.4 billion (9.9%) i lelilwe ku sebeliswa kwa milelo ya zwelopili, mi N\$58.8 billion (78.2%) yona ika sebeliswa kwa litifo za muso, ni ku lifa likoloti ze i kolota Muso ze fita fa N\$ 10.0 billion (8.1%), kubapanya ni N\$ 9.3 billion mwa silimo sa FY2022/23. Mwa mashelefi a, N\$8.1 billion ikabe ya sebeliswa kwa ku lifa baleki mwa Naha, mi N\$1.9 billion yona ikabe i itusizwe kwa ku lifa likoloti za kwande a Naha.

Muso u kulubelwa kuli uka koleka mashelefi a fita fa N\$74.7 billion mwa silimo sa FY2023/24, ili kekezo ye fita fa lipesenti ze 16.7 ku fitelela silimo sa FY2022/23. Ku zwelapili ku hula kwa sifumu sa Naha ku tiswa cwalo ka neku ya sifumu ye zwela Katengo ka Mboela wa Africa (SACU) ili ye

fit a fa N\$24.3 billion, ka kekezo ya N\$6.4 billion ku bapanya ni silimo se si felile. Ka ku zwelapili, sifumu si nze si hula bakeñisa misebezi yaba Likolo le li koleka masheleñi le li tselize mihato yateni, kaku zamaelela ni tundululo ya Milao ya mitelo ya Babeleki ni ma Kampani.

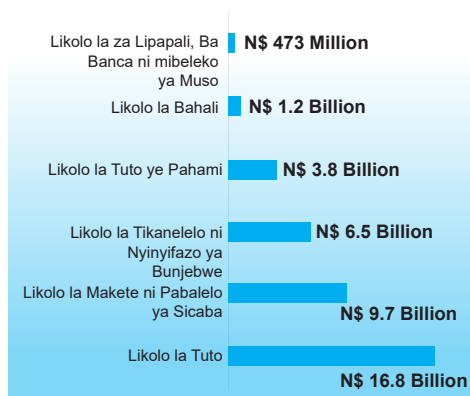
Ze ha lili cwalo, kekezo ya milelo ya masheleñi i ka tisa kuli sikoloti sa Naha si hule kuisa fa N\$150.9 billion mwa silimo sa FY2023/24, kuzwa mwa N\$140.8 billion mwa silimo sa FY2022/23.

KU ABELWA KWA MUSULO WA NAHA

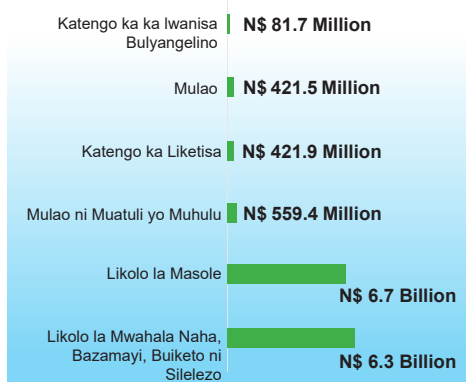


- Neku ya Sicaba
- Buiketo bwa Sicaba
- Neku ya Sifumu
- Neku ya Kamaiso
- Neku ya Miyaho

Neku ya Sicaba N\$ 38.4 billion



Buiketo bwa Sicaba N\$ 14.1 billion



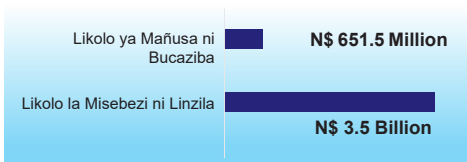
Neku ya Sifumu N\$ 10.6 billion



Neku ya Kamaiso N\$ 5.3 billion



Neku ya Miyaho N\$ 4.2 billion



MILAO YA MASHELENI YE KA BE I HATISIZWE

- Nyinyifazo ya mutelo wa ma kampani asi a mikoti kuzwa mwa 32% ku ya mwa 30% mwa lilimo ze peli za 2024/25 ni 2025/26.
- Nyatisiso ika be i bile teñi, ku talima ku cinca tuwelo ya babeleki ka silimo, yena ni ku pumelwa mutelo kuzwa mwa N\$50,000 kuisa mwa N\$100,000 ka silimo.

- Ku hatisa kekezo ya mutelo o lifiwa kwa sikwama se si swala masheleni a ba ba tuhezi misebezi ni masheleni a ba ba sa ituta kuisa fa N\$150,000.
- Ku hatisa mulao wo hanisa ku pata mutelo o swanezi ku lifiwa fa misebezi ye petilwe, ni ku fa bupaki bo butezi.
- Ku zwelapili ku zibahaza ku swalela mutelo o kolotiwa ki bayahi ba Naha ha se ba i ñolisize kwa Likolo la Masheleñi ka mikwa ya ma computer, ni ku swalelwa neku yefiwi ya ñambekelo ye kolotiwa, pihoyene i kile ya hatiswa mwa Lungu silimo sa 2020.

LICINCHEHO ZA MULAO WA MASHELENI

- Tundululo ya mulao wa mutelo obona tifo fa nambekelo ya masheleni mwa ma kampani mwa Namibia, kuli u kone ku hatiswa mwa silimo se (se ubile kale ni tiyeho).

MUTALO WA LINO ZE KOLA

- Sikwakwati sa kwai ya misanga ye 20 sika ekeza 98 cents.
- Kwai ya Tobacco ye kuma fa buima bwa 23 grams yona ika ekeza ka N\$ 5.47.
- Waine yena ni buima bo bukola bo bu sa fiteleli 16%, ika ekeza ka 24 cents lita ni lita.
- Waine yena ni buima bo bukola bo bu sa fiteleli 16%, ika ekeza ka 41 cents lit ni lita..
- Botela ya waine ye bila ika ekeza ka 12 cents lita ni lita.
- Botela ya waine ika ekeza ka N\$12.08 lita ni lita.
- Bucwala bo buna ni buima bo Bukola bob u sa fiteleli 2.5% buka ekeza ka N\$5.99 lita ni lita.
- Lino ze kola ze zwelela fa ma apple zona lika ekeza ka N\$5.99 lita ni lita.

YINKE EYEREKOYIMALIVA LYANAVENYE?

Eyerekoymaliva lyanavenye yilyo efaneko lyoyimaliva eli ali singonona omu Epangero lina hara kupongayika yimaliva nomu hena nali yi ruganesa. Eyerekoymaliva kukwata mo elima lyoyimaliva (kapi elima lyokalinda), ano moNamibia kutameka mezuva 1 Kudumogona (April) dogoro mazuva 31 Nsinano (March) nkenye elima, kukara mo makwedi 12. Nkenye eyerekoymaliva lyanavenye kukara nEruganeso Yimaliva lyoSinema soPokatji (MTEF), esi ava hamesere komafanayiko gepongeko yimaliva neruganeso yimaliva moure wonomvhura 3 dina kara komeho. Mo-2020/2021, Namibia kwa tulire positafura eyerekoymaliva lyomvhura zimwe tupu morwa uhadivilisi ou wa tundilire kemyauko lyehamba lyo- COVID-19. Komumvho goymaliva 2023/24, eyerekoymaliva kwa li wapaika nokulitira positafura li kwate Eruganeso Yimaliva lyoSinema soPokatji (MTEF) so- 2023/24 -2025/26.

MORWASINKE EYEREKOYIMALIVA MULYO?

Eyerekoymaliva lyanavenye kwa kara nomulyo gomunene morwa alyo kurugana sirugana sosinene unene sokugava marunone goymaliva eyi nali ruganesa Epangero mokugava maruganeno yoyininke yomulyo kwanavenye mokusilipika yitambokuliko yalyo.

EDEMENENO LYEYEREKOYIMALIVA LYO- 2023/24

Eyerekoymaliva lyomumvho goymaliva 2023/24 kwa demenena mokuzunipika yikweparu nomokupakera mbili vahapwe nomarwameno ogo gana kukwama ko:

- **Ekuliko lyoYikweparu –Ekuliko lyoMaruha goKulikarera.**
- **Ekarerero –Ekarerero lyoYimaliva nEkarerero lyoYikweparu yoYinene .**
- **Epakerero lyEzeruro lyaNavenye –Ezeruko lyoMauwa goPankarasano (vanona womaurema novakurupe).**

KUPI ALI GWANA EPANGERO YIMALIVA YALYO?

Epangero kupongayika marunone galyo goymaliva panonkedi dokulisiga-siga yipo li vhure kusikisa mo marwameno aga vana tumbura oku keguru. Sinzi soyiwezimo yEpangero (kupitakana 95%) kutunda konomutero doyininke ngwendi yiwizomo yovantuuntu, nonsonso domalipakerero, yininke nomakwafo ava randa varandi/varuganesi (Mutero goKugweda ko Mulyo), emona, noyifutwa yokutunda ko-Southern African Customs Union (SACU) – ngoyigwanwamo yokutunda konongesefa domouzuni – omu Namibia za kara Silyohamini. Epangero kugwana hena yimaliva komarunone ngwendi nzambi zokutunda koNongesefa dEpangero, nsonso zokutunda mokawe noyifutwa yimwe yononina ntani hena matengeko, yimaliva yopagendesho noyifutisa yimwe hena eyi ayi retesa po yiwizomo yokusika ko-5% doyiwezimo nayinye yepangero.

Epangero hena kupongayika yimaliva yalyo pokuhehera yimaliva komarandesero gomosirongo ndi marandesero gopayirongo/ pazuni, mokuzwida muporongwa ogu nagu kara ko pokatji koyiwezimo noyitundomo. Yimaliva yokuhehera kuyitengwida kufuta kovahehedi kumwe nonsonso. Yikweparu yaNamibia kuna kutwikira kulikida ekuro. Ngoyikwamako, namumvho epangero kuna kundindira kupongayika yiwizomo yokuzeruka, kusika ko-16.7%, kupitakana mumvho goymaliva guna tundu ko go-2022/23 siruwo oso yitundomo kuna kuyindindira yi zeruke no-10.6 %, kutanta asi ezumbaneso lyokugurumuka lyeyerekoymaliva lyo-2023/24 yokusika ko-N\$9.1bn (4.2%, kufanekesa ko-5.2% do-GDP, va ngungunikira keyerekoymaliva lyo-2022//23).

UNENE WEYEREKOYIMALIVA LYANAVENYE

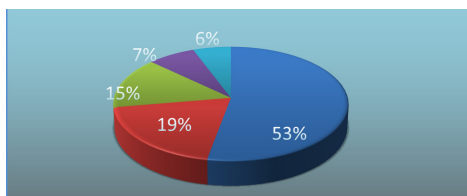
Sigwano nasinye seyerekoymaliva lyomumvho goymaliva 2023/24 kuna kara nobiliyuni N\$84.5 (rambanga ko yifutwa yopaveta - nonsonso) yina karere po ezeruko lyo-13.0% kutunda keyerekoymaliva va tarurura lyomo-2022/23 lyonobiliyuni N\$74.8. Mwedi nobiliyuni N\$84.5bn, N\$8.4bn (9.9%) kwa yi hamesera keyerekoymaliva yekuliko, siruwo oso nobiliyuni

N\$58.8bn (78.2%) kuna kara eyerekoyimaliva yokuruganesa epangero, ntani yokufuta nomukuli (kufuta nsonso) kuna kara nobiliyuni N\$10.0bn (8.1%) momumvho goyimaliva gwanamumvho mokufanekesa konobiliyuni N\$9.3 va didilikire momumvho goyimaliva 2022/23. Mosivaro esi, nobiliyuni N\$8.1 kwa di tambesera vapungwisi yomosirongo siruwo oso nobiliyuni N\$1.9 kuna kara dokufutira nomukuli doponze zosirongo.

Yiwizomo nayinye yepongaiko yimaliva yepangero yokusika konobiliyuni N\$74.7 kwa yi ngungunikira mumvho goyimaliva 2023/24, noperesenda dokusika ko-16.7 kuzeruka kupitakana eyi va ngungunikilire momumvho goyimaliva 2022/23. Ezeruko lyenen lyoyiwizomo kwa tundilira koyiwizomo yokuzeruka yokutunda ko- SACU yokusika konobiliyuni N\$24.3, kwa zeruka nonobiliyuni N\$6.4 kupitakana mangunguniko ga ka pita. Ano moruha ropasirongo, yiviyauka yopayiparwisa ya wapukurukwa nokuyikwatesa ko nonsonso dokugwanesa po yikwamutero mokuliza kumwe nomawapukururo megendeso ya ninkisa ezeruko lyepongayiko lyomutero gokugweda ko mulyo (VAT) nomutero goyiwiwizomo yovantuuntu.

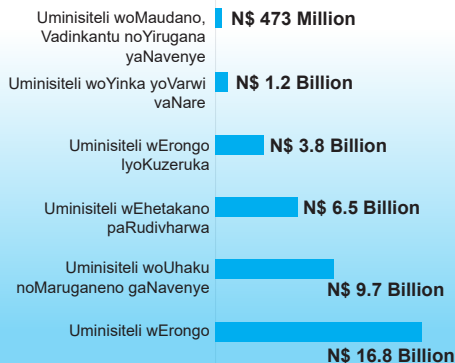
Ezeruko moyinakugwanesa po yopayimaliva kuna kuyindindira yi zerure kanunu emona lyomukuli gEpangero lyoPokatji dogoro konobiliyuni N\$150.9 momumvho goyimaliva 2023/24 kutunda konobiliyuni N\$140.8 va didilikire kehagero lyomumvho goyimaliva 2022/23.

EGAVERO LYEYEREKOYIMALIVA

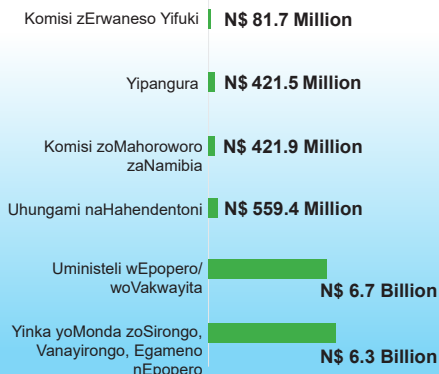


- Ruha roNkarasano nobiliyuni
- Ruha rwEgameni lyaNavenye nobiliyuni
- Ruha roYikweparu nobiliyuni
- Ruha rwEgendeso nobiliyuni
- Ruha roMatungo nobiliyuni

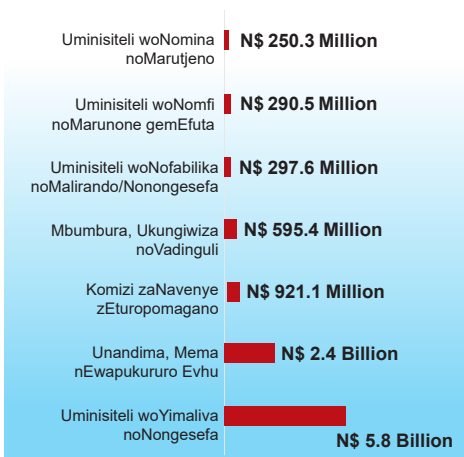
Ruha roNkarasano nobiliyuni N\$ 38.4



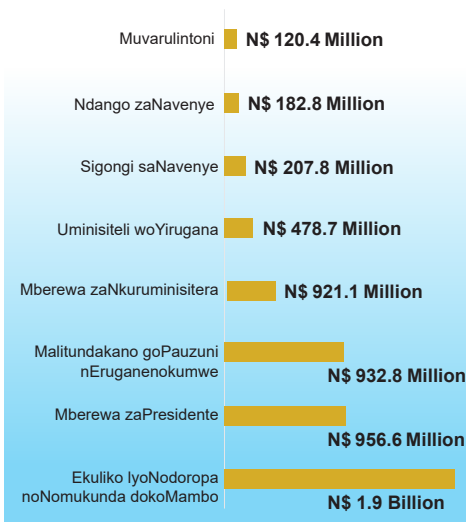
Ruha rwEgameni lyaNavenye nobiliyuni N\$ 14.1



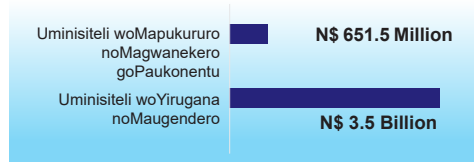
Ruha roYikweparu nobiliyuni N\$ 10.6



Ruha rwEgendeso nobiliyuni N\$ 5.3



Infrastructure Sector N\$ 4.2 billion



YITURWAPO YEGANOGENDESO LYOMUTERO

- Esesupiko lyomutero goyiwizomo yonokampani konokampani da hana asi nomina kutunda ponoperesenda 32 dogoro ponoperesenda 30 monomumvho mbali 2024/25 no-2025/26
- Nava tulisa po makonakono gokudivilisa mpito zokuzerura nontetera domutero goyiwizomo yovantuuntu kutunda po-N\$50,000 dogoro ko-N\$100,000.
- Kutura moyirugana siturwapo sokuzerura ehoromo lyomutero moyimaliva youkurupe nomapungwisiromeho goyimaliva yerongo yi zeruke dogoro ko-N\$150,000.
- Eturomoyirugana enyokeso yimaliva yomutero yoyirugana omu mufuti mutero ngava mu hepa a likide umbangi womutero ogu va mu nyokesa kufuta.
- Kugendesa ehaneso lyElikwamo lyoKuzwida noKutuma Noforomu doMutero goVafutimutero paUkonentu woSinantani (Electronic Filing Tax Relief Programme) mokuwafa vafutimutero va va gusire ko noperesenda dongandi komukuli gwawo gomuteroeyi va divisire mosiuyunga seyerekoyimaliva somwaKudumogona 2022

MAWAPUKURURO GOMUTERO GOYIWIZOMO

- Kuwapukurura enyokeso mutero kononsonso dosikesa soyimaliva va pungwisa momahuguvareso (unit trust fund) ngamoomu yina kuliza neturomoyirugana lyokurangesa lyoNokampani daNamibia moSinema soPokatji sEruganeso Yimaliva (MTEF).

NOMUTERO DONONZO

- Usekerete 98c/ mosipakete so- 20
- Nozola ngadi kosa yimaliva yokugweda ko N\$ 5.47/23g.
- Vinyu va pira kunkondopeka ngazi zeruka no- 24c molita.
- Vinyu va nkondopeka tazi zeruka no-41c molita.
- Vinyu zonombweembwe tazi zeruka no- 12c molita.
- Yikorwesa yokudinda ngava yi gweda no- N\$12.08 molita.
- Marovhu gohingo ngaga zeruka no-N\$5.99 molita.
- Marovhu gougema wenyango ngaga zeruka no-N\$5.99 molita.



Republic of Namibia

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