



Republic of Namibia

Ministry of Finance

CITIZENS' GUIDE

TO THE NATIONAL BUDGET 2025/26

"BEYOND 35: FOR A PROSPEROUS FUTURE"

English | Afrikaans | Khoekhoegowab | Oshindonga | Otjiherero | Setswana | Silozi | Rukwangali



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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. Each national budget includes a Medium-Term Expenditure Framework (MTEF) (contained planned programmes and activities) and the estimate of revenue and expenditure for the 3-year period. For the 2025/26 financial year, the budget was prepared and tabled for the MTEF period 2025/26 -2027/28.

WHY IS THE BUDGET IMPORTANT?

The national budget plays a crucial role in providing the necessary financial resources, which allows the Government to deliver essential public goods and services to achieve the national development goals.

2025/26 FISCAL POLICY PRIORITIES

The priorities for the FY2025/26-2027/28 MTEF will focus on the implementation of policy measures aimed at addressing socio-economic challenges for all Namibians by accelerating job creation, investing in infrastructure and improving the living conditions of all citizens while maintaining macroeconomic stability through deficit reduction and debt management. The following are specific priority areas:

- Support and facilitate economic development
- Safeguard livelihoods through social protection.
- Youth empowerment and capacity enhancement
- Promote food production and stimulate agricultural activities

ECONOMIC PERFORMANCE

The Namibian economy recorded a slow growth of 3.7 percent in 2024, slowing down from a 4.4 percent growth recorded in 2023.

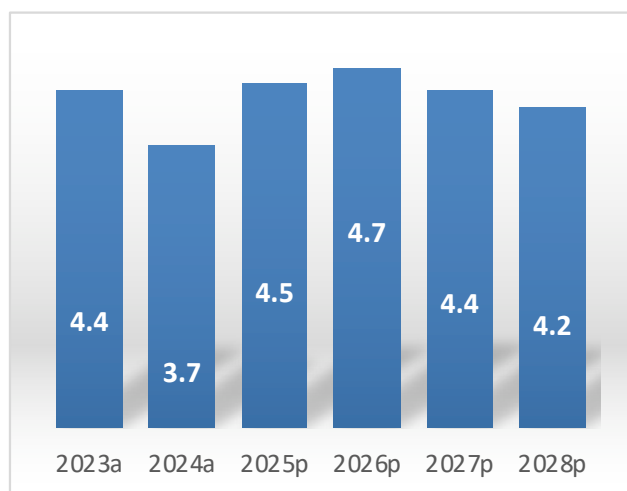


Figure 1: Economic growth

This slow growth was attributed to a contraction in the growth of primary industries, which recorded a decline of 1.8 percent owing to reduced production in diamond mining because of weaker international demand. Fish processing on board activities also declined, and decreased investment in other mining and quarrying also contributed to slow growth in the primary industries. Secondary and tertiary industries recorded a resurgent growth of 3 percent and 4.9 percent respectively, in 2024, compared to growth rates of 2.4 percent and 3 percent in 2023. In 2025, the economy is projected to grow at 4.5 percent, owing to a good recovery in primary industries, with a projected growth of 4.3 percent. For the remainder of the MTEF period, the economy is projected to record an average growth of 4.3 percent, picking up to 4.7 in 2026 before slowing down to 4.2 percent in 2028.

WHERE DOES THE GOVERNMENT GET THE MONEY FROM?

The Government mobilizes financial resources (money) in different ways to attain the above-mentioned national priorities. Most of the Government's income (about 93%) 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. The Government also collects revenue from sources such as dividends from Public Enterprises, diamond companies and other mining royalties as well as various levies, administrative fees, fines and charges, which account for about 6% of total government revenue. Furthermore, the 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, the government's total revenue for the budget is expected to grow moderately by 1.9 percent. Total Government revenue of N\$92.6 billion is estimated for FY2025/26, which is about 1.9 percent higher than the revised estimates for FY2024/25. This moderate increase in revenue is due to reduced revenue from the mining industry and the SACU revenue pool. Total revenue is projected to grow steadily over the MTEF due to economic recovery and will be driven by non-mining companies' tax, Income Tax on Individuals and VAT.

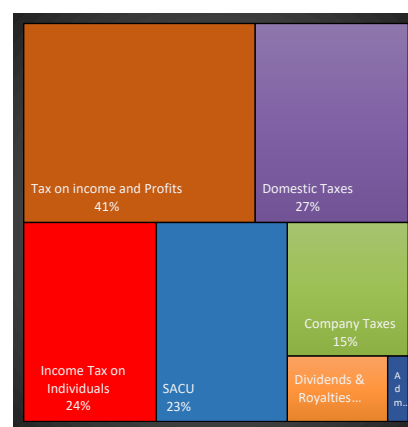


Figure 2: Revenue categories

A total Government revenues of N\$92.6 billion are estimated for FY2025/26, which is about 1.9 percent higher than the revised estimates for FY2024/25. This moderate increase in revenue is due to reduced revenue from mining industry and SACU revenue pool. Total revenue is projected to grow steadily over the MTEF at the back of economic recovery, and will be driven by non-mining companies' tax, Income Tax on Individuals and VAT.

SIZE OF THE NATIONAL BUDGET

The total size of the budget for the 2025/26 fiscal year amounts to N\$106.3 billion (inclusive of statutory interest payments) representing a growth of 5.2 per cent from the N\$101.3 billion budget of 2024/2025. This means that the budget deficit for 2025/26 is estimated to increase to 4.6 % of GDP, from 3.9% of GDP in the previous year's budget.

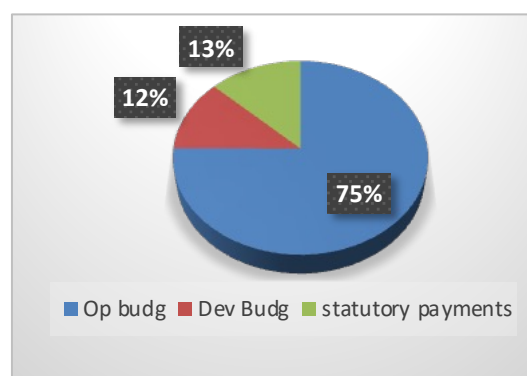


Figure 3: Expenditure Composition

Of the N\$106.3bn, N\$12.8bn (12%) was allocated to the development budget, N\$79.7bn (75%) is the operational budget of government and debt servicing (interest repayment) amounts to N\$13.7bn (13%) during the current financial year as shown in the figure above.

DISTRIBUTION OF THE BUDGET

The social sector continues to receive the largest portion of the national budget, about 45%. This solidifies the pursuit of safeguarding livelihoods and empowering youth and all vulnerable portions of the population.

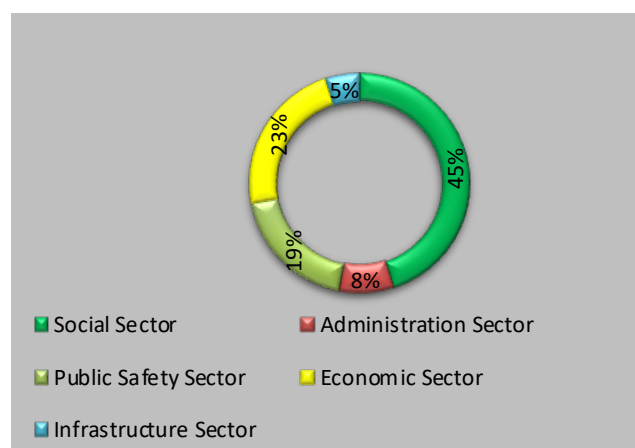
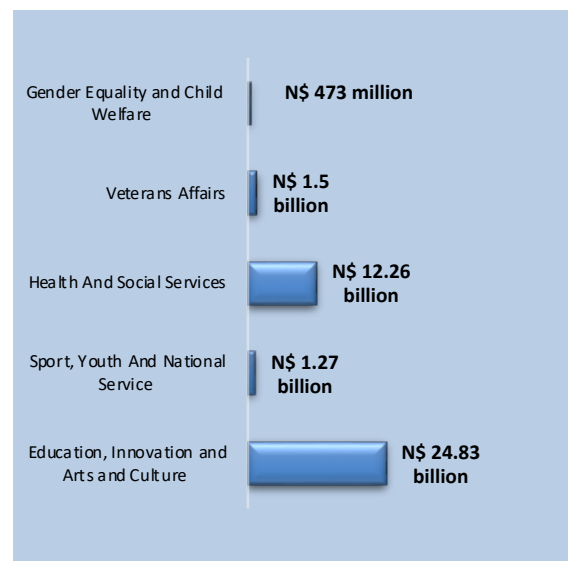


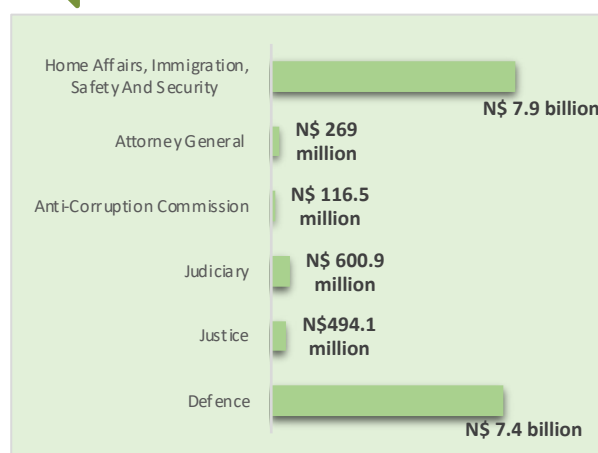
Figure 4: Sectoral Allocation

The economic sector receives the second largest portion, with the aim of supporting and facilitating economic growth and development through increased agricultural production, industrialization and targeted development planning.

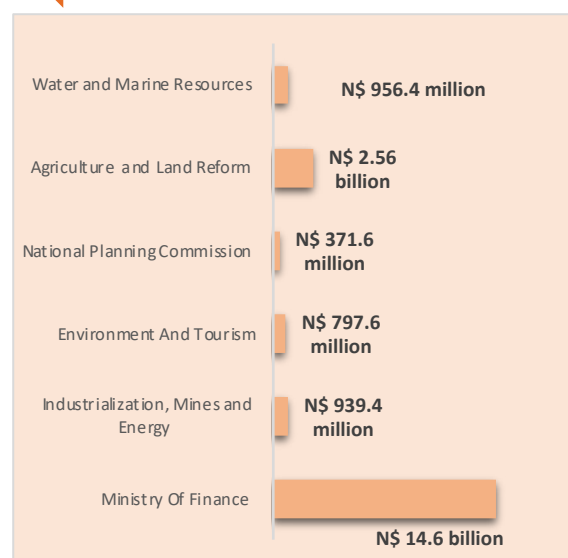
Social Sector N\$ 40.3 billion



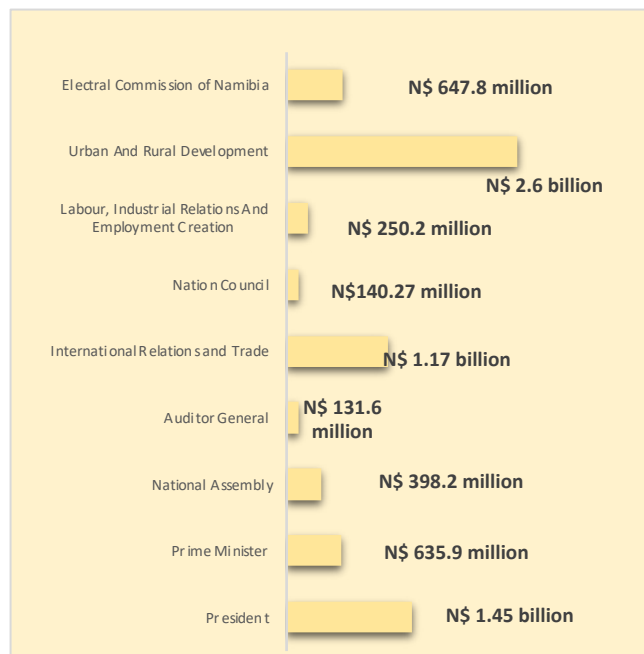
Public Safety Sector N\$ 16.8 billion



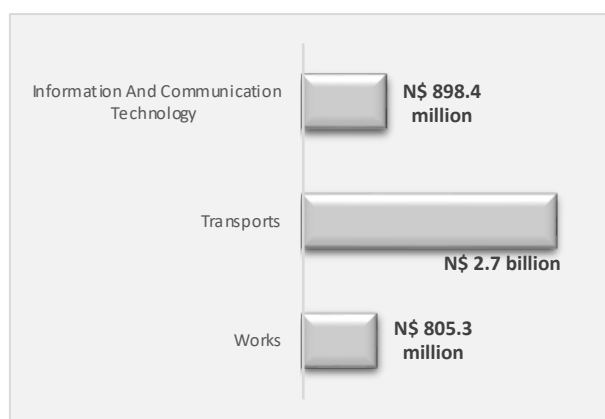
Economics Sectors N\$ 20.2 billion



Administration Sector N\$ 7.5 billion



Infrastructure Sector N\$ 4.4 billion



TAX POLICY PROPOSALS

- A reduction of the non-mining company tax rate by two percentage points from the current 30 percent to 28 percent effective on 1 April 2026
- Introduction of a 10 percent dividend tax to maintain tax neutrality; Government, pension and medical aid funds as well as companies will be exempted from paying dividend tax
- Anti-avoidance measures to be enhanced with regulations on hybrid equity instruments, which instruments are used to disguise debt as equity for purposes of avoiding paying tax on interest income especially in financial services. Alignment with the rest of the world on anti-avoidance on the BEPS projects

- To support investments in mining activities, allow under prescribed circumstances, the deduction of rehabilitation costs. This reform is in line with government's commitment to the principle of "polluter must pay" No.15 and the UN SDG No.15 that calls for the protection, restoration and promotion of sustainable use of terrestrial ecosystems, sustainable management of forests, combatting desertification, and halt and reverse land degradation and halt biodiversity loss.
- Consideration to review tax brackets for inflation creep over the MTEF at a cost of N\$712.9 million per annum over the next two financial years,
- Increase the single commutation threshold at Retirement from N\$50,000 to N\$375,000 to reduce costs on retirement and avoid trivial annuities
- Introduce a limit on fringe benefit tax structure for housing benefits at N\$400,000 for the application of one third tax exemption to ensure fairness and equity of PAYE. Protects the progressivity of the PAYE tax tables
- VAT on imported digital services by non-resident suppliers, service providers, as growth of streamed services and cloud services continues. VAT on imported digital services by non-resident suppliers, will enhance the fairness of the tax system as it will remove the inherent differentiation between a resident and non-resident supplier.
- Review of import VAT exemptions (Schedule IV) for business cashflow and administration efficiencies, exemption of certain capital goods imported to support the Green industrialisation strategy
- Introduce VAT zero rating on commercial properties acquired by government in order to improve the ease of tax administration and to allow for the efficient movement of cash flows.
- Finalising an improvements allowance of 10% each year on the cost of improvements on buildings to stimulate the construction industry. It also forms part of our net zero carbon emissions reduction commitment in that older buildings can reduce their negative carbon emissions footprint.

SIN TAXES

The following changes are put in effect for the 2025/26 financial year in relation to sin taxes:

- A 750 ml bottles of sparkling Wine will cost an additional N\$ 1.20 more
- N\$ 5.53 more per 750ml bottle of Spirits
- Absolute alcohol will cost an additional N\$18.52 per liter
- Fortified Wine will cost N\$0.64 more per liter
- A pack of 20 Cigarettes will cost N\$1.04 more
- A 1 kg of cigars will cost N\$369 more

WAT IS 'N NASIONALE BEGROTING?

Die nasionale begroting is 'n finansiële plan wat uiteensit hoe die Regering beoog om geld te bekom en watter uitgawes verwag word. Die begroting is vir die finansiële jaar wat loop van 1 April tot 31 Maart van die volgende jaar (en dus nie 'n kalenderjaar nie). Elke nasionale begroting bevat 'n Medium-Termyn Kosteberaming, (Medium-Term Expenditure Framework, afgekort MTEF) insluitende beplande programme en aktiwiteite, en die geskatte inkomste en uitgawes vir die 3-jaar periode. Die begroting is voorberei en ter tafel gelê vir die MTEF-periode van 2025/26 - 2027/28.

HOEKOM IS DIE BEGROTING BELANGRIK?

Die nasionale begroting speel 'n kernbelangrike rol in die voorsiening van die nodige finansiële hulpbronne om die Regering in staat te stel om noodsaaklike openbare goedere en dienste te verskaf en om die nasionale ontwikkelingsdoelwitte te bereik.

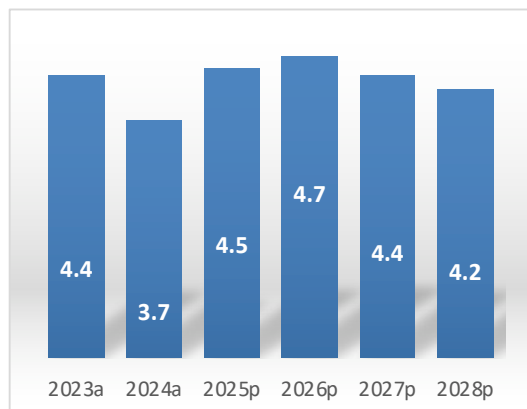
2025/26 FISKALE BELEIDSPRIORITEITE

Die prioriteite vir die fiskale jaar 2025/26-2027/28 MTEF sal fokus op die implementering van beleidsmaatreëls wat beoog om sosio-ekonomiese uitdagings vir alle Namibiërs te oorkom deur werkskepping te bespoedig, te belê in infrastruktuur en die lewensomstandighede van alle burgers te verbeter terwyl makro-ekonomiese stabiliteit behou word deur tekorte te verminder en skuld te bestuur. Die volgende is spesifieke fokusareas:

- Ondersteuning en fasilitering van ekonomiese ontwikkeling
- Die behoud van lewensmiddele deur maatskaplike beskerming
- Jeugbemaatting en die uitbou van kapasiteit
- Die aanmoediging van voedselproduksie en die stimulasie van landbouaktiwiteite

EKONOMIESE PRESTASIE

Die groeikoers van die Namibiese ekonomie het afgeneem van 4.4% in 2024 tot 3.7% in 2023.

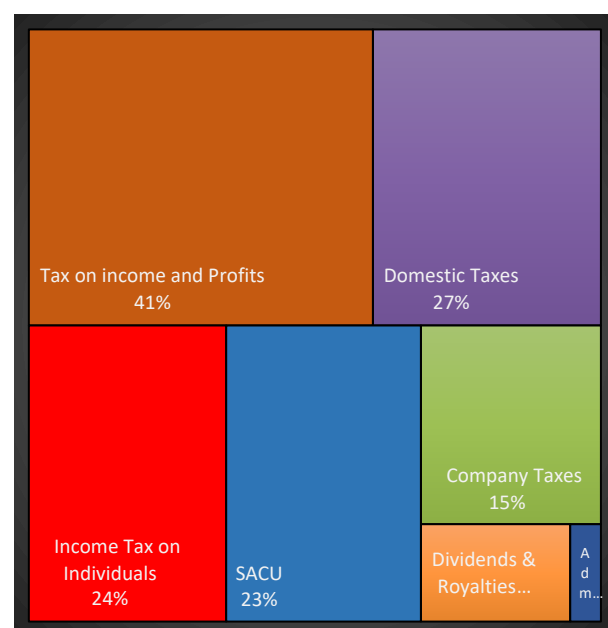


Figuur 1: Ekonomiese groei

Hierdie laer groeikoers word toegeskryf aan die beperkte groei in die primêre nywerhede, wat 'n afname van 1.8% aangeteken het weens die verlaging in die diamantmynbedrywighede as gevolg van 'n daling in die internasionale aanvraag. Aflandige visbedrywighede het ook afgeneem en minder belegging in ander mynbedrywighede en ontgunning het ook bygedra tot verlaagde groei in die primêre nywerhede. Sekondêre en tersiêre nywerhede het onderskeidelik met 3% en 4.9% gegroei in vergelyking met die groeikoerse van 2.4% en 3% in 2023. Die projeksie is dat die ekonomie in 2025 met 4.5% sal groei, danksy die herstel van primêre nywerhede met 'n geskatte groeikoers van 4.3%. Vir die res van die MTEF-periode, is die skatting dat die ekonomie 'n gemiddelde groeikoers van 4.3% sal toon, met 4.7% in 2026 en sal dan afplat tot 4.2% in 2028.

WAAR KOM DIE REGERINGSFONDSE VANDAAN?

Die Regering bekom finansiële hulpbronne (geld) op verskillende maniere om bogenoemde prioriteite te behaal. Die meerderheid van die Regering se inkomste (ongeveer 93%) is afkomstig van belasting op onder meer die inkomste van individue, maatskappywinste, goedere en dienste van verbruikers (Belasting op Toegevoegde Waarde (VAT), eiendomme en oordragte van die Suider-Afrikaanse Doeane-unie (SACU) – volgens internasionale handelsfaktore. Die Regering vorder ook inkomste in van bronne soos opbrengste van Openbare Maatskappye, diamantnywerhede en ander mynverwante tantieme sowel as uit verskeie heffings, administratiewe fooie, boetes en kostes, wat bydra tot 6% van die totale regeringsinkomste. Verder leen die Regering geld by plaaslike of internasionale finansiële markte, om op te maak vir die verskil tussen die inkomste en uitgawes. Geleende geld word met rente terugbetaal. Die Namibiese ekonomie toon steeds herleefde groei en dus behoort die totale inkomste van die Regering hierdie jaar matig te groei met 1.9%.



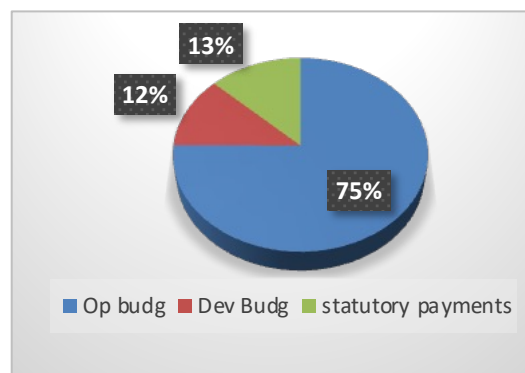
Figuur 2: Inkomstekategorieë

Die geskatte gesamentlike regeringsinkomste van N\$92.6 miljard vir die fiskale jaar 2025/26 is ongeveer 1.9% hoër as die hersiene

beraming vir 2024/25. Hierdie geringe styging in inkomste is weens die daling van inkomste uit die mynbedryf en die SACU-inkomstepoel. Die totale inkomsteprojekisie is om steeds stadig te groei in die MTEF-periode in die lig van ekonomiese herstel en sal grootliks gedryf word deur belasting van nie-mynverwante maatskappye, inkomstebelasting op individue en VAT.

GROOTTE VAN DIE NASIONALE BEGROTING

Die totale grootte van die begroting vir die 2025/26 fiskale jaar beloop N\$ 106.3 miljard (insluitende statutêre rentebetalings) wat 'n groei representing a growth of 5.2% van die N\$101.3 miljard begroting van 2024/2025. Dit beteken dat die begrotingstekort vir 2025/26 behoort te groei tot 4.6% van die totale binnelandse brutoproduk (GDP), van 3.9% van die GDP in die vorige begrotingsjaar.

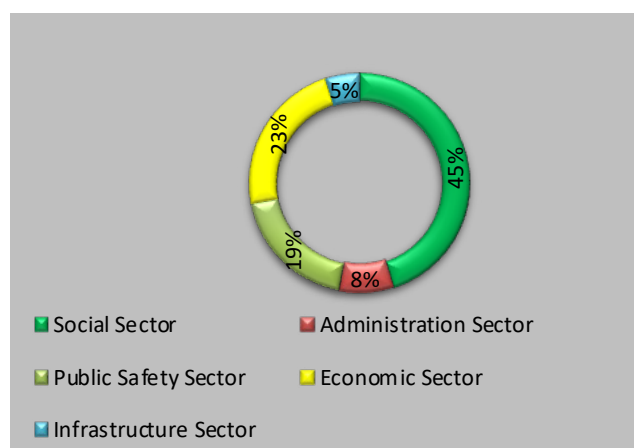


Figuur 3: Samestelling van uitgawes

Van die N\$106.3 miljard, is N\$12.8 miljard (12%) toegeken aan die ontwikkelingsbegroting, N\$79.7 miljard (75%) aan die operasionele begroting van die regering, en die terugbetaling van rente op skuld beloop N\$13.7 miljard (13%) in die huidige finansiële jaar, soos aangedui in die figuur hierbo.

VERDELING VAN DIE BEGROTING

Die sosiale sektor ontvang steeds die grootste gedeelte van die nasionale begroting, ongeveer 45%. Dit versterk die strewe na die behoud van lewensmiddele, die bemagtiging van die jeug en die kwesbare gedeelte van die bevolking.

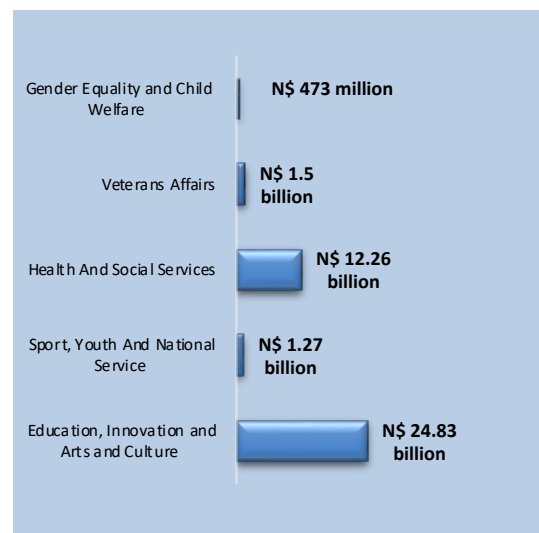


Figuur 4: Verspreiding tussen sektore

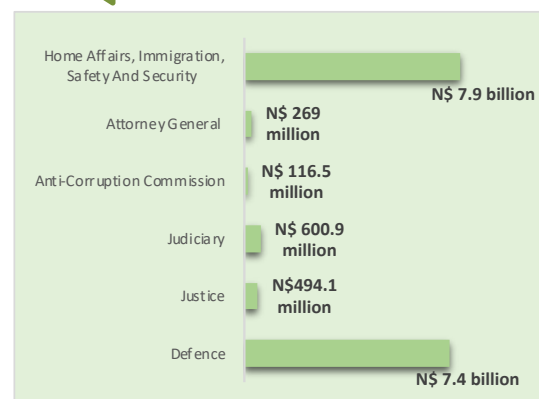
Die ekonomiese sektor ontvang die tweede grootste gedeelte,

met die doel om ekonomiese groei te ondersteun en ekonomiese groei en ontwikkeling te ondersteun en fassiliteer deur die toename in landbouproduksie, industrialisasie en gefokusde ontwikkelingsbeplanning.

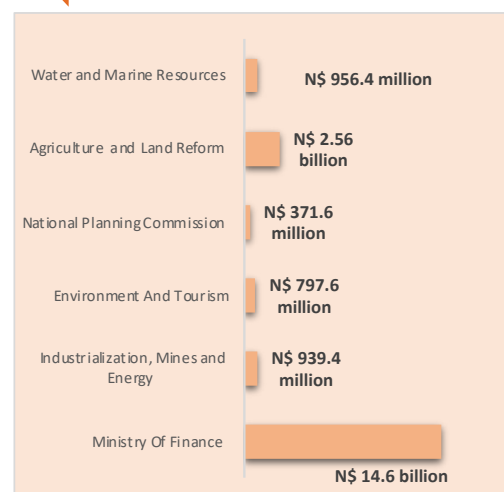
Sosiale Sektor N\$ 40.3 biljoen

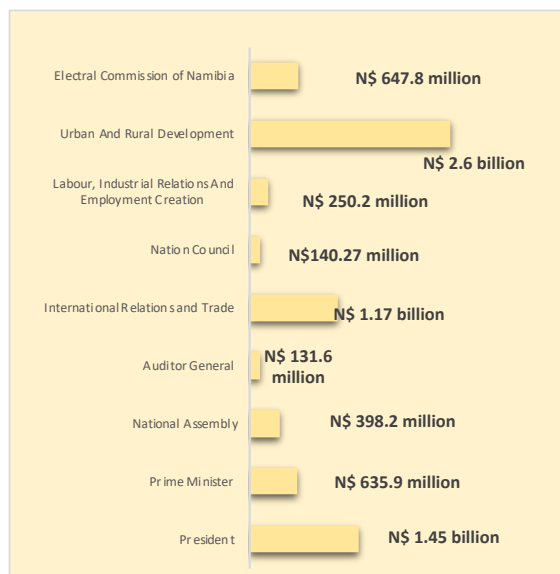
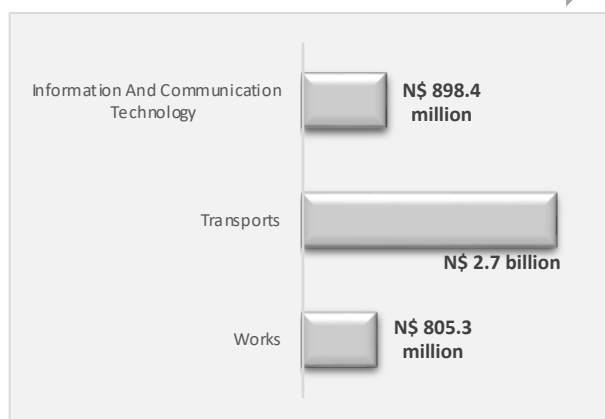


Openbare veiligheidsektore N\$ 16.8 miljard



Ekonomiese Sektore N\$ 20.2 miljard



**Administrasiesektore N\$ 7.5 miljard****Infrastruktuursektore N\$ 4.4 miljard****BELASTINGBELEIDSVOORSTELLE**

- 'n Afname van 2 persentasiepunte in die belastingkoers van nie-mynverwante maatskappye, van die huidige 30% tot 28% vanaf 1 April 2026
- Die instelling van 'n 10% opbrengsbelasting om belastingneutraliteit te handhaaf. Die regeringsdiens, mediese en pensioenfondse sowel as maatskappye sal kwytgeskeld word van dividendebelasting.
- Maatreëls vir die bekamping van ontduiking moet versterk word met regulasies rakende hibriede gelykeheidsinstrumente wat gebruik word om skuld te verskans met die doel om die betaal van belasting op rente

te ontduik, veral in finansiële dienste en sal belyb word met die res van die wêreld rakende bekamping van ontduiking op BEPS-projekte.

- Ondersteuning van belegging in mynaktiwiteite (onder voorgeskrewe voorwaardes) en die vermindering van rehabilitasiekoste. Hierdie aanpassing strook met die regering se verbintenis tot die beginsel dat "die besoedelaar moet betaal" en die Verenigde Nasies Volhoubare Ontwikkelingsdoelwit (UN SDG No.15) wat die beskerming, herstel en bevordering van volhoubare gebruik van natuurlike ekosisteme, volhoubare bestuur van natuurgebiede, die bekamping en omkeer van verwoestyning, gronddegradasie en biodiversiteitsverlies aanspreek.
- Oorweeg hersiening van die belastinggleuwe om inflasiegroei van N\$712.9 miljoen per jaar tydens die MTEF-termyn oor die volgende twee finansiële jare te beperk.
- Verhoog die enkele oordragdrempel vir aftrede N\$50,000 tot N\$375,000 om uitgawes tydens aftrede te verminder en laer pensioene te vermy.
- Stel 'n limiet op die belasting van behuisingsvoordele op N\$400,000 vir die toepassing op 'n derde van belastingkwytskelding om regverdigheid en billikheid van PAYE-belastingtabelle te verseker.
- BTW (VAT) op ingevoerde digitale dienste en buitelandse diensverskaffers, soos wat internetdienste (datastroming en -berging) toeneem. Hierdie belasting sal regverdigheid in die belastingstelsel te weeg bring deur die inherente verskille tussen plaaslike en buitelandse verskaffers te verwyder.
- Hersien die invoerbelastingvrystellings (Skedule IV) vir besigheidskontantvloei en administratiewe doeltreffendheid, vrystelling van bepaalde ingevoerde kapitaalgoedere om die Groen Nywerheidstrategie te bevorder.
- Die instel van 'n nul-koers BTW op kommersiële eiendomme wat deur die regering verkry is met die doel om belastingadministrasie te verlig en om voorsiening te maak vir die doeltreffende beweging van kontantvloei.
- Finaliseer verbeteringstoelae van 10% per jaar op die koste van verbeterings aan geboue om die boubedryf te stimuleer. Dit vorm ook deel van ons verbintenis tot 'n nul-koolstof-uitlatingsdoelwit deurdat ouer geboue die negatiewe koolstofuitlatingsvoetspoor kan verminder.

SONDEBELASTING

Die volgende verhogings rakende sondebelasting word toegepas vir die 2025/26 finansiële jaar:

- N\$ 1.20 op 750 ml vonkelwyn
- N\$ 5.53 op sterk drank
- N\$18.52 per liter suiwer alkohol
- N\$0.64 per liter gefortifiseerde wyn
- N\$1.04 op sigarette (20-pak)
- N\$369 op sigarette (1 kg)

TARE-E KHA A !HÜB DI MARIÑNÜIÑUI?

!Hüb di mariñnüiñuis ge ||nāti ī marisi |apes hĩa mātib †hanuba sada !hüb !nā mari-e kuru tsī ||nā mari-e ra māñui †gao |gauba ra !gāsa kaibadasa. ||Nāti ī mariñnüiñuis ge marikuriba ra sao (kalenderkurib ose), hĩa Namibiab !nā kurikorobe 1ros !Khaitsāb disa xu 31s |Khū||khāb dis kōse ra !gūba. Mā mariñnüiñuis !hüb dis hoas ge “Medium-Term Expenditure Framework (MTEF)” ti ra †gaihe marisi |gora†uisa (||nās !nā †gana hā |ape||guisa saogugu tsī ||axasiga) !khō†gā hā. MTEFs ge sao ra 3 kurigu !nāb !hūba mātikō marisa hō†gā tsī ||khāti nī māñuihō !khaïs di aimū|garudi ai a !gao!gaosa. 2025/26 marikurib !nās ge mariñnüiñuisa MTEF 2025/26-2027/28b !aromas tsīna ai†homihe tsī ||aesa ge māt-ai!āhe.

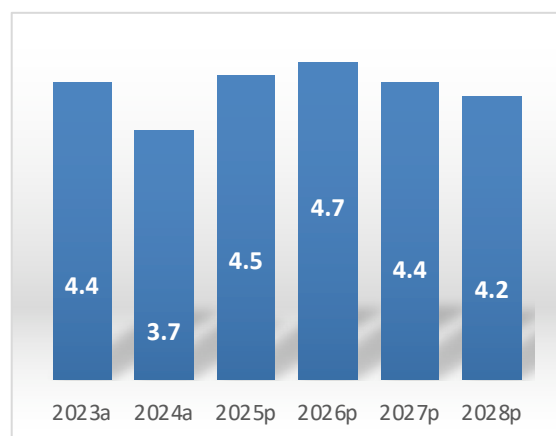
TARE-I !AROMAS MARIÑNÜIÑUISA A †HĀ†HĀSA?

!Hüb di mariñnüiñuis ge †hā†hāsa !āsa ra |huru †hanubas †hāhe hā marina ra †ñüiñuibā xuiao, īb †hanuba nēti ī marina sisenū tsī |hūhāsib !aroma kaise a †hā†hāsa xūn tsī !oabadi tsīna ||khae||nā tsī !hüb di omkhāisens ||ga hā ||gūba sī!nā.

2025/26 ||GUI-AIMARIHÖ†GĀS XOA||GUIB !NA HĀ †HĀ†HĀSA DANA!KHAIDI

†Hā†hāsa !khaidi di †gaekhāib 2025/26-2027/28 marikurib di MTEFs dib ge xoa||guigu !nā mā mīmāide sisenxa kais ai †āisa ra †ñüi, ||nāti ī xoa||guimīmāidi hĩa hoa Namibia||in ra hō!ā |hūhās- tsī marisi||goa†uidi ai ra oe-amde, !gōsase sisenxa †nuwisa !noe!noe, ||gau!gao!gaob !nā ||guiri tsī hoa !hū||ina ūib māsiba ra !gāi!gāiba mīmāide. Nē !khaïs ge nī dīhe !hüb di hoa!nā-aixa †harugu||khāsiba ||awosase !khōlgara hāse, !hüb ūhā marin tsī !hüb †hā hā marin ||aegu hā !kharagusiba |oro|oros, tsī !hüb di surudega !amkuse !khōdanas !nā-ū. Sao ra di ge |ō-aisase a †gaekhāisa †hā†hāsa !khaide:

- !Hüb sâu||khāsiba omkhāisa †khā!nā tsī !khōdana
- Ūi||gauga ||khauba |hūhāsiba ra †khā!nāsisenxasigu |kha
- †Khamsiba |gai|gai!nās tsī ||khāsiba †apa†oa kais
- †Ūna kurusa ai!hūba ||am kai tsī !hana†gās ||axasiga !khō!khō



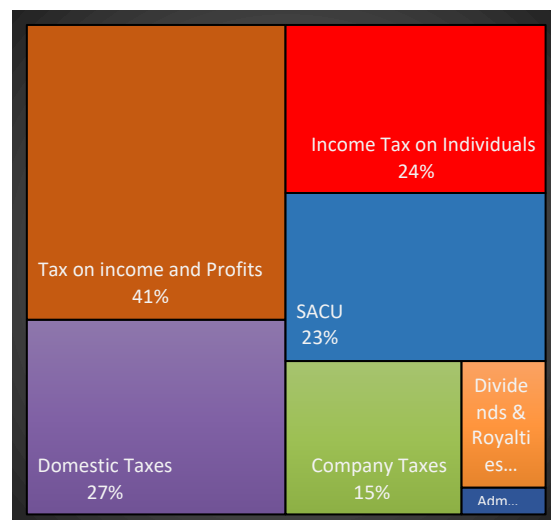
1ro Īsib: !Hūsâu||khāsib |Omkhāi|gaub

Nē †au |omkhāis ge !gao!gao xūkurus sisenxa !nā ge hā

!nubusiguxas !aromahe hāse ra !gawā!he, hĩa ge 1.8%gu di khao-oasa a !nuriga |nore|uide mains !nā ge hā |orosib xa !aromahe hāse hĩa ge ||īb tsīna !auga!hūba xu hā †khawusa ||ama†gans |nore|uidi dis xa a !aromaheba. †Gaudi ai ra sisen†amhe ||aun di ||axasib on ge ge khao-oa, ||guiridi di |orosib nau mainsisenxa tsī |uikurusisenxasigu !nā ge hā on ge !gao!gaoxūkurus !nā ge hā |orosib ai ge |aro. |Aro-ai ra xūkuru!āb tsī †harugun tsī !oabadi di xūkuru!āb tsīkha ge ||khawa khāi hā |omkhāide ra ||gau 3%gu tsī 4.9%gu tsīn dide, ||nā †gaikhāi saogub !nā, 2024||i kurib !nā. |Gowe|nōs ai kha ge nē !ākha 2023||i kuri 2.4%gu tsī 3%gu di |omkhāide saogu kha hāse gere ||gau. 2025||i kurib !nā i ge ra aimū|garuhe Namibiab sâu||khāsib 4.5%gu kōse nī |omkhāi !khaisa !gao!gaoxūkurus !āb !nā hā !gāi |omkhāis di oa|khīs xa !aromahe hāse. Nē !āb ge 4.3%gu kōse nī khāi. MTEFs ||aeb !nāb ge !hūsâu||khāsiba ||aupexa 4.3%gu |omkhāis †namipe ra !āubasenhe, 2026||i kurib !nā 4.7%gu kōse nī khāise tsī ||nāpa xu ||khawa nīra †ause 4.2%gu kōse 2028b !nā.

†HANUBA MĀPA XU ||ĪB MARINA RA HÖ?

†Hanub ge !kharagagu |gaugu ai marina ra |hao|hao, īb nē |gapiga ra mīhe †hā†hāsa !khaidi !hüb dide sī!nā. !Nāsa |ammi (||aupexa 93%gu di) hō†gādi †hanub didi ge xūn ra !nao-aihe ||gui-aimaridi xu ra |khī, ai||gause |gui|guibe khoen hō†gādi, †haurugugu di !nā†amsa hō†gādi, ||amaxūhera xūn tsī !oabadi hĩa ||ama-aon xa ra ||amahen (Value Added Tax), omgu tsī †hunuma xūn khoen |hao|haobasen hān tsī ||khāti Southern African Customs Unions (SACUs) di matare†gādi – !auga!hūba xu hā ||ama†haruguhō†gādi ase. †Hanub ge marisihō†gāde !aru||i nī khama kō !khaide xu ra hō, ai||gause, †Haitsiñnüi†gādi †hanuba |honkhoeb ase ra mādawa-am maridi, |nore|uidi tsī ga hā |uina khaosa xu kurikorobe ra hā matare†uidi, tsī ||khāti !kharaga!nāgu mari||gui-aidi, †hanub tawa xū-e dībahes !aroma hā mataredi, marisi ||kharagu tsī ||gui-aide xu hā marin tsī hāna. Nēn hoan ge |haob ai †hanub hoa!nā-aixa hō†gādi tawa 6%ga ra |aro. ||Nās xō|khāb ge †hanuba marina ra |khuwi, !hüb !nā hā †harugugu tawa tk.io |augab !hūgu digu tawa, īb ||nā soab hĩa hō†gādi tsī mā†uidi tsīn ||aegu ga hāba !ō. |Khuwihe ga maridi ge |arosen ra maris |kha ra mā-oahe. Namibiab sâu||khāsib ge ai!gū rase oahā ra |omkhāisa ra ||gau. Nētimī i ge †hanub di marihō†gās !nā nē kuri 1.9%gu |kha hā †khari |omkhāirosa ra !āubasenhe.

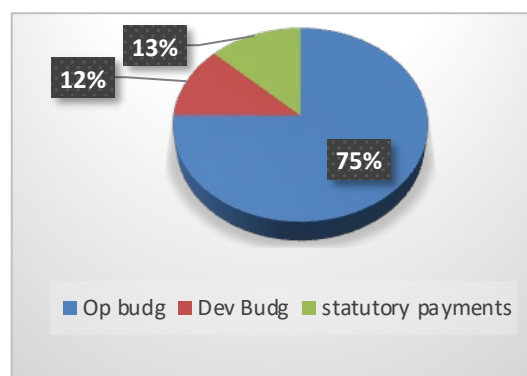


2lī Īsib: Marihō†gā!gaugu

Hoan !haob ai hâ marihōgās N\$92.6 biljuns dis ge 2025/26 marikurib !aroma ra aimûlgaruhe. Nēs ge 1.9%ga 2024/25 marikurib di-unusa aimûlgaru ge is xa a !gapi. Hoan !haob ai hâ marihōgās MTEF !aeb !nâ !auxūro-e nî !omkhâi !khais ge ra !âubasenhe, sâu!khāsib di !khawa !omkhâis ra !âubasenhe xuiāo, tsî mainsisenxasigu !auga hâ !harugugu nî !gao!khāhe !gui-aimaridi, !gui!guibe khoen hō!gādi ai nî hâ !gui-aimaridi, tsî !amaxūhera xūn tsî !oabadi ai ra !arohe !gui-aimaridi (VAT) tsīn xa nî aimābahese.

MARIÑŨIÑUIS KAISIB

2024/25 marikurib di mariññuiñuis ge hoan !haob ai N\$106.3 biljuns ai !oaxa hâ (!arosen ra maride !khō!gā hāse). Nēs ge 5.2%gu !kha a !gapi 2024/25 marikurib ññuiñuis hā ge N\$101.3 biljuns ai mā is !khats ga !gownō-o. Nēs ra !âibasens ge mariññuiñuis !nâ hâ marisi!nubusib 2025/2026 marikurib dib !âubasenhe i rasa !oa 4.6%gu GDPs digu kōse nî !harosa, 3.9% GDPs digu ai i go !oa goro marikurib ai hâ isa xu.

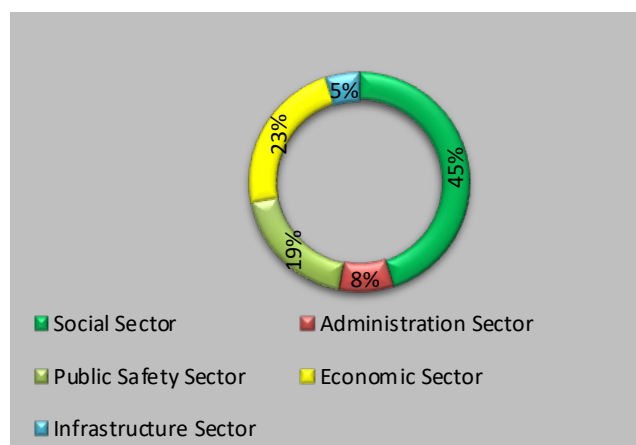


3!i !sib: Marimāñui!gaub !khō!gāb

N\$106.3bnsa xus ge N\$12.8bnsa (12%ga) !hūb omkhâis mariññuiñuisa !oa ra !gū, !nāpas N\$79.7bnsa (75%ga) !hanub di sisenxasib !oa hâ mariññuiñuisa !oa ra !gū hā. Surudega mātare-ōa-ūs maris ge nē kuri N\$13.7bn (13%gu) ai mā (!arosen hâ maride !khō!gā hāse), !gapi!ga i a !!gausase.

MARIÑŨIÑUIS A !GORAÑUISA !GAUB

!Hūhāsib !āb ge ai!gū rase !nāsa !āb !hūb di mariññuiñuis diba ra ū, !!aupexa 45%ga. Nē !khais ge ū!gauga !!khaubas, !khamsib tsī hoa !!huwu khoen !hūhāsib dina !gai!gai!nās tsī hāna ra !!awo!!awo.

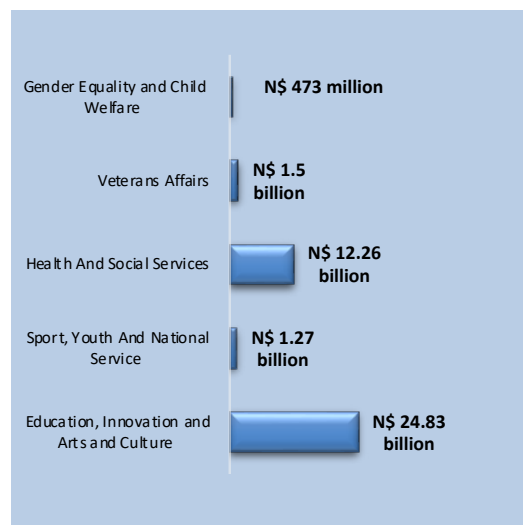


4!i !sib: Maridi a ññui!nāsa !ādi

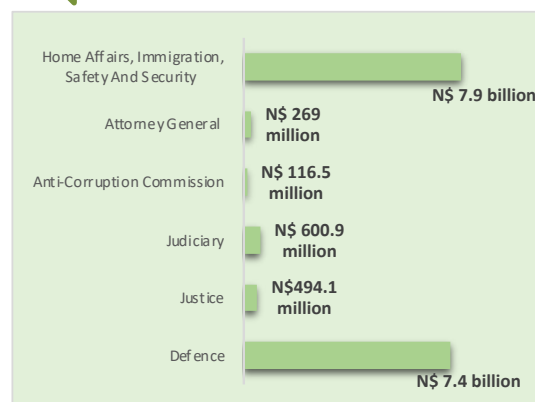
!Hūb sâu!khāsib di !āb ge !!ib !!gam!!ise a kai !āba ra ū, netimî

sâu!khāsib di !omkhâis tsī omkhâisensa !khâ!nâ tsī !khōdanasa !oa ra !!gūse, !arosen ra !hana!gās di !ūtanib, xūkuru!nuwikhādi tsī !gāsase !ammāsa omkhâisens !ape!!guigu ai.

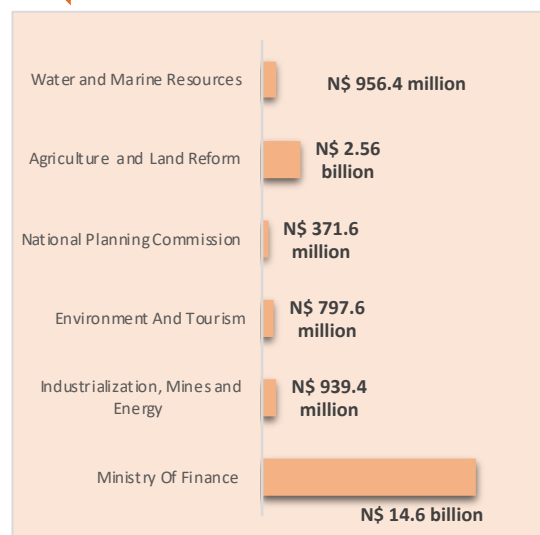
!Hūhāsib !Āb tawa N\$ 40.3 biljuns



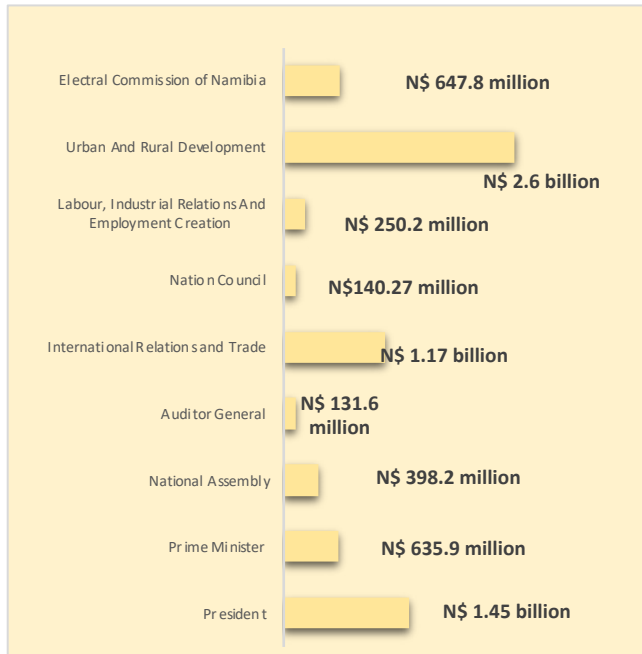
!Haitsi !Norasasib tawa N\$ 16.8 biljuns



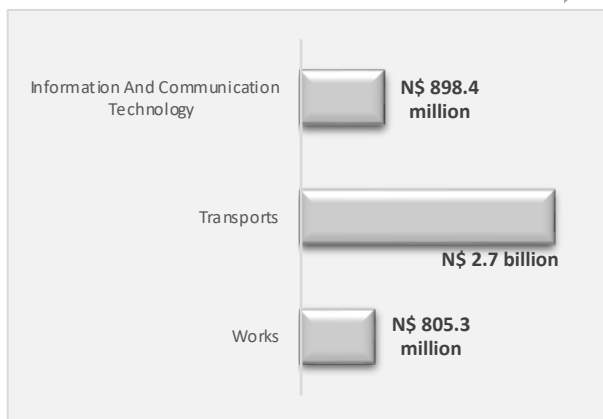
!Hūsâu!khāsib tawa N\$ 20.2 biljuns



!Oabade Mûfams tawa N\$ 7.5 biljuna



!lgau!gao!gaob !Âb tawa N\$ 4.4 biljuna



!GUI-AIMARIDI XOA!GUIB AO!GUIGU

- !Uina khao tama ðharugugu di !gui-aimaride !gam persent!gôab !kha !oro!oro, nêsi hâ 30 persentga xu 28 persentgu !ga !Khaitâb 1, 2026ba xu.
- ðNûi!gâs !honkhoesis di !gûgaru matare!uidi ai 10 persentgu di !gui-aimarisa ðgâxa-û, !gui-aimaridi !khâ!hûi tama !khaisa !awo!awosa !oa; ðHanub, kairasis tsî !aelkhôdi di marihuib ðnûi!gâdi tsî !khâti ðharugugu tsîn ge nêti !gui-aimarisa mataresa xu nî !ara!uihe.
- ðGôsensa ra !khae !garaga !gai!gai, ðhanumâde hawasa !honkhoesis di sîsenxasigu ðnamipe ðgâxa-ûs !kha, !nâ sîsenxasigu hîa surudeba !honkhoesis !kha ra ðgopegu kaiga

- marihõ!gâdi ai !gui-aimaride matare ðgao tama is !aroma, !gôsase mari!hõgu !kha ra sîsen ðnûi!gâdi !nâ. !Hûb aib !nâ hâ dî!gaugu !kha !guirosen BEPS projektn ðnamipe.
- Main!axasigu ðkhâ!nâsa !oa, !khõ!uisa mâsîgu !nâ, !khawa !asa!asas di ðgan!gauga !oro!oro. Nê !kharal!kharas ge ðhanub di !gui!gâsens "!"Uri!uri rab ge nî matare"ti hâ !gao!gaob dis !kha ra !gû!hao, hîa UNS di Omkhâisens !Gûbasendi di !guis SDG N0.15 ai a !gao!gaosaba mî rasa "!"khaubas, di-oas tsî aimâis hâhâ ra sîsenûs !a!uisab !nâ hâ ûi!nôan dis, hâhâ ra mûfams hai-aib dis, !hûb nî !gopa kai !khaisa !khaes, tsî !hûb nî !gai-a-!nâ !khaisa !khõmai, ðhanu!hanu tsî ûitsama xûn di !gui!guibe !ð!oasa !khae."
 - ðÂi!gâ !gui-aimaridi di !nõ!guiba kô!gâsa MTEF !aeb !nâ hâ mari!khawus !harib !nâ N\$712.9 mîljuna kurikorobe ra ðganse sao ra !gam marikurikha.
 - ðHâkhâi !gui !nâsa sîsen!ûs marisa doe-ûs !nâ a !â maride N\$50,000sa xu N\$375,000s !ga, kairasis !aeb ai hâ matarena !oro!orosa !oa tsî ðkhari ðganaidarona ðgôsensa !oa
 - Mâtikõs ðkhari !gâi!gâgu di !gui-aimaris ase oms di !gâi!gâb N\$400,000sa xu ra tsoatsoab ai nî hâsa !gâ!gâ !gui !nona!i !âb ai !ara!uihes ðganamsensa ga dîs !nâ, nêtimî ðhanu-aisib tsî !guitikõ kaisib PAYEb dîba ra !awo!awose. PAYEb ðgaekhâigu di ai!gûxasiba ra !khauba.
 - !gui-aimaride !hû!i tama !oabamâ-aon ra ðgâxa-û digital !oabadi ai ðgan, ðoab ai internets !kha hâ sîsen!gaugu tsî Cloud!oabadi tsîn nêsisâ kaise ra !omkhâi xuiao. !Augab !hûga xu !hû!i tama !oabamâ-aon xa ra ðgâxa-ûhe digital !oabadi ai VAT-e ðgans ge !gui-aimaridi di ðhanu-aisiba nî !gai!gai tsî nêsi !hû!i !oabamâ-aon tsî !hû!i tama !oabamâ-aon tsîn !aegu hâ !kharagagusiba nî !ari!ui.
 - ðGâxa-ûhe ra xûn ai VAT-e mataresa xu !ara!uihes di !khâsiga (Schedule IV) kô!gâ ðharugub marin !gû!gaugu tsî sîsenxasiga ðôrisase !khôdanas ðnamipe; !nî khamakõ !guiri!khâsib di xûna !nâti !ara!uide mâ-am !gôsase i kara !am xûkurub !ô-aisa sîsenxasiga ðkhâ!nâo.
 - Kai ðharugun ðama hâ xûn hîab ðhanuba ra !amabasenn ai !khâ!nâ-VAT-!gui-aisa ðnûi!gâ !gui-aimaride sîsen!amsa supusupusa !oa tsî xûn nî dî-ûhe ga a ðnûi!uisa marin !amku tsî supu !gaub !nâ nî gon !khaisa mâ-am.
 - !Am!are toa 10%gu di !gâi!gâis mādawa-amsa kurib hoaba omna !gâi!gâis ðgan!gaugu ai, omna kurus ðharuguba ûi-ûis !aroma tsî sida di mî!guis tsû!oaga !khâ!nâs kôse !gôaxa-ûs (net zero carbon emission) disa !khâ kais !aorma, !oro omna !gâi!gâis !nâ-ûb mâ!uihe ra ðoaba !â!uisab !nâ a !oro!orohe !khâ xuiao

!OREB !GUI-AIMARIDI

Sao ra !kharal!kharadi ge 2025/26 marikurib !nâ ra ðnûi!gâhe !oreb !gui-aimaridi ðama.

- 750 ml ðkhorob di ðauxûi-i hîa xas-e ûhâ i ge N\$1.20ga !nâsase nî ðgan;
- 750 ml ðkhorob di !gaisa xûi-i (spiritn) ge nêsisâ N\$5.53ga !nâsase nî ðgan;
- !ûmû xûn di ðgan!gaub ai i ge N\$18.52ga nî !arohe literi ai;
- ðAuxûi-i hîa !gaisa xûi-i !kha a habasa i ge N\$0.64gu !kha nî !arosen literi ai;
- N\$1.04gu !kha i ge !gui pakis saru-e nî !arosen;
- !Gui kiloxram cigari ge N\$369gu !kha nî !arosen.

ONTENGENEKOTHANEKO YOPASHIGWANA YIIMALIWA OSHIKE?

Ontengenekothaneke yopashigwana yiimaliwa oyo ondugethaneke yopaimaliwa ndjoka tayi ndjandjukununa nkene Epangelo lya dhiladhila okweetapo iimaliwa nonkene lya dhiladhila okulongitha iimaliwa. Ontengenekothaneke yiimaliwa oya kwatela mo omuvo aguhe gwopashimaliwa (inayi ikwatelela kokaliindeli naanaa komuvo). MoNamibia omuvo gwopashimaliwa ohagu tameke mu-1 lyaApiilili omuvo kehe e tagu hulile momasiku 31 gaMaalitsa gomuvo gwa landula ko. Ontengenekothaneke yiimaliwa oya kwatela mo Omukankalandu gwOshikako shopOkati gwelongitho lyiimaliwa (gu na oopoloholama niilongadhalwa mbyoka ya dhiladhilwa) ngoka gwi ikolelela komatengeneke giyemo nelongitho lyiimaliwa muule woomvula ndatu dha landula ko. Momuvo gwoshimaliwa 2025/26, ontengenekothaneke yiimaliwa oya li ya longekidhwa noya kundathanwa shi ikwatelela kEkankameno lyOshikako shopOkati shElongitho lyiimaliwa shokuza 2025/26-2027/28.

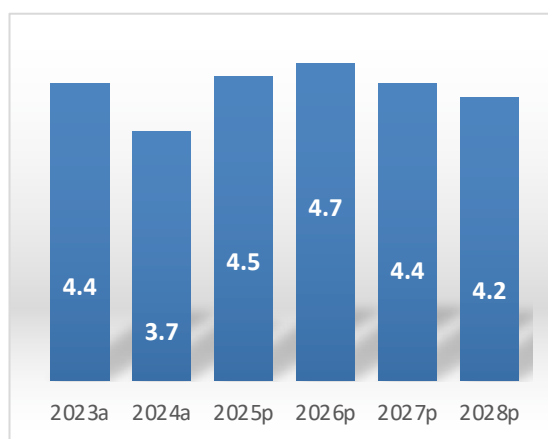
OMOLWASHIKE ONTENGENEKOTHANEKO YIIMALIWA YA SIMANA?

Ontengenekothaneke yiimaliwa oya simana shaashi otayi dhana onkandangala onene mokugandja iimaliwa mbyoka ya pumbiwa opo Epangelo li yi longithe mokugandja iinima nomayakulo ga simana moshigwana opo iilalakanenwa yomapendulopo goshigwana yi tsakanithwe

2025/26 IILALAKANENWA YEPANGELO YOKUGONGELA IIFENDELA NOKU YI LONGITHA KU YELULWE PO OMAHUPILO

Momuvo 2025/26-2026/27 gwokugongela iifendela noku yi longitha Ekankameno lyOshikako shopOkati shElongitho lyiimaliwa otali ka konenena etulomiilonga lyoonkatu dhomulandu ndhoka tadhilalakanene okukandulapo omawupyakadhigopankalathano nogopamahupilo gAanamibia ayehe sho taku etwa po oompito dhiilonga, okulongitha iimaliwa miyakulitho nokuhwepopeka onkalo yaakwashigwana ayehe nokukaleka po onkalo ombwanawa itaayi tengawuka opo ku shonopekwe engushuluko lyontengenekothaneke yiimaliwa noku kalekwe oongunga monkalo itaayi lulumike, taku lalakanenwa iinima tayi landula:

- Okuyambidhidha nokukwatela komeho eyambulopo lyomahupilo.
- Okugamena onkalonawa yaantu tashi pitile mokugandja omayakulo
- Okunkondopeka aagundjuka noku ya humitha komeho
- Okutaneka okulonga iikulya nokuyambulapo iilongadhalwa yuunamapya nuuniimuna



okathano 1: Okukoka kwomahupilo

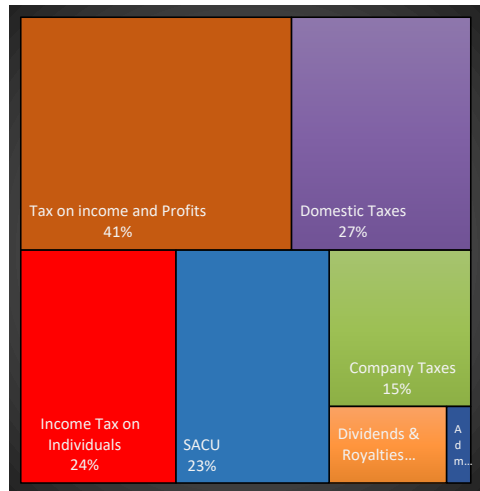
Okukoka kwomahupilo kwa gaganyata okweetwa keshunopevi mokukoka kwiilikolomwa inaayi longwa yomahangano gokulonga iinima hoka kwa gu pevi noopelesenda 1.8 naashika oshe etwa kegwopevi lyokunduluka okawe moomina shaashi ompumbwe yako momashingithilo gopayigwana oya gu pevi. Okulongekidha oohi dhi landithwe nakwo okwa shuna pevi nelongitho lyiimaliwa miikwamina yilwe nomokufukula iikwamina niilongomwa yilwe, nosha etitha egaganyato mokukoka kwiilongomwa momahangano ngoka haga eta po iilandithomwa yi ka longwe palwe. Omahangano ngoka haga longo iinima nosho wo omahangano ngoka haga gandja omayakulo iilonga yago oya koko noopelesenda 3 nenge noopelesenda 4.9 momuvo 2024, okuyeleka nokukoka kwa tya ngaaka kwomumuvo 2023 kwoopelesenda 2.4. Momuvo 2025 okwa tegamenwa kutya omahupilo otaga ka koka sigo opoopesenda 4.5 shaashi omahangano ngoka haga longo iilandithomwa manga inaayi longwa oga galuluka noopelesenda 4.3. Moshikako sha hupa ko shOpokati shontengenekothaneke yiimaliwa, okwa tegamenwa omahupilo taga ka koka noopelesenda 4.3 nekoko lya tya ngiika otali ka londa sigo opoopesenda 4.7 momumvo 2026 notali ka kuluka ishewe e ta liya poopesenda 4.2 momumvo 2028.

EPANGELO OHALI ADHA IIMALIWA PENI?

Epangelo ohali kongo iimaliwa pamikalo dha yoolokathana opo ku tsakanithwe iilalakanenwa yopashigwana ya tumbulwa metetekelo. Iimaliwa oyindji yEpangelo (oopesenda 93) ohayi zi miifendela mbyoka hayi kungunwa kiinima ngaashi iiyemo yoohandimwe, ontanitho yomahangano, iinima nomayakulo ngoka haga landwa kaalongithi (iifendela mbyoka hayi gwedhwa kongushu yiinima), omaliko niimaliwa mbyoka hayi zi kEhangano lyilifendela yOmaliko taga etwa moshilongo mUumbugantu waAfrika giyemo yomuhanga- iiyemo mbyoka hayi zi momashingithilo gopayigwana. Epangelo ohali gongele iiyemo koonzo ngaashi iipambuliko mbyoka hayi zi mOmahangano gopaPangelo, mokawe niimaliwa mbyoka hayi gandjwa kepangelo molwiilonga yoomina nosho wo iifuta yokuyakulwa, iifuta yokuyona niifuta mbyoka oyi lile po iiyemo yEpangelo yooopesenda 6.

Ishewe Epangelo ohali imonene iimaliwa mbyoka hali hehela komahangano gomoshilongo nenge komahangano payigwana opo li thitike omwaka pokati kiyyemo nelongitho lyiimaliwa. Iimaliwa mbyoka ya hehelwa ohayi shunithilwa aahehelwa

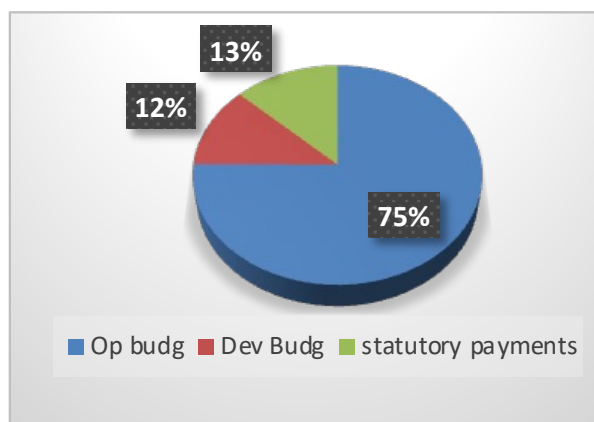
kwa gwedhwa iihohela.Omahupilo gaNamibia otaga tsikile okupenduka po taga endelele. Onkene, Epangelo numvo olya tegamena okugongela iiyemo ya ya pombanda. Iiyemo ayihe yEpangelo oodola oomiliyona 92.6 mbyoka yi thike oopelesenda 1.9 shi vulithe momuvo gwiimaliwa gwa zi ko, 2025/26. Eyopombanda ndika eshona miiyemo yepangelo olye etwa kegwopevi liiyemo mbyoka hayi zi moomina naambyoka hayi zi kEhangano lyilifendela yOmaliko taga etwa moshilongo mUumbugantu waAfrika. Iiyemo ayihe kumwe okwa tegamenwa yi koke kashona mOshikako shOpokati shOntengenekothaneko yiimaliwa molwehwepopalo momahupilo ndyoka tali etwa kiifendela mbyoka tayi zi komahangano kaage shi goomina, klifendela yokOondjambi dhOohandimwe nOkiifendela mbyoka hayi gwedhwa koongushu dhlilandomwa.



okathano 2: omaludhi giyyemo

OMWAALU GWONTENGENEKOTHANEKO YIIMALIWA YOPASHIGWANA

Omwaalu aguhe kumwe gwontengenekothaneko yiimaliwa yomuvo gwiimaliwa 2025/26 oyo oobiliyona 106.3 (mwa kwatela oofuto dhopamawutho dhiihohela) nogwa kwatela mo okukoka noopelesenda 5.2 pakuyelekanitha nontengenekothaneko yiimaliwa yomuvo 2024/25 ndjoka ya li owala oobiliyona 101.3. Shika osha hala okutya egwopevi lyontengenekothaneko yiimaliwa yomuvo 2025/26 olya tengenekwa li ka londe noopelesenda 4.6 dhEliko alihe lyoshilongo, ndyoka lya li owala oopelesenda 3.9 momuvo gwiimaliwa gwa zi ko.

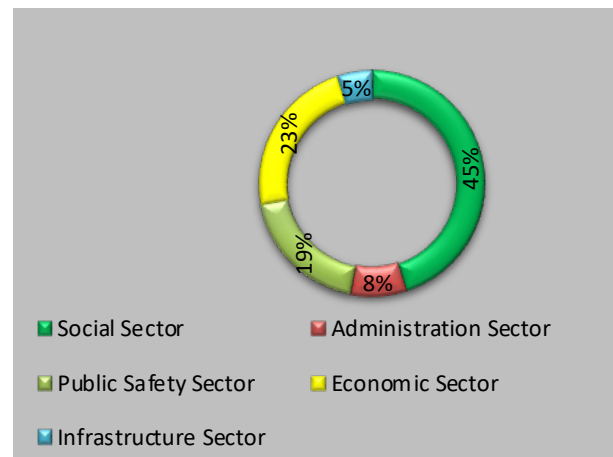


okathano 3:Elongitho lyiimaliwa

Oobiliyona 12.8 (oopelesenda 12) dhomoobiliyona 106.3 odha gandjwa kontengenekothaneko yiimaliwa yomarendulopo, omanga oobiliyona 79.7 (oopelesenda 75) odha gandjwa kontengenekothaneko yiimaliwa yokulongithwapo yepangelo niimaliwa yokufuta oongunga (okufuta iihohela) oyo oobiliyona 13.7 (oopelesenda 13) momuvo nguka gwiimaliwa ngaashi shu ulikwa mokafano pombanda: .

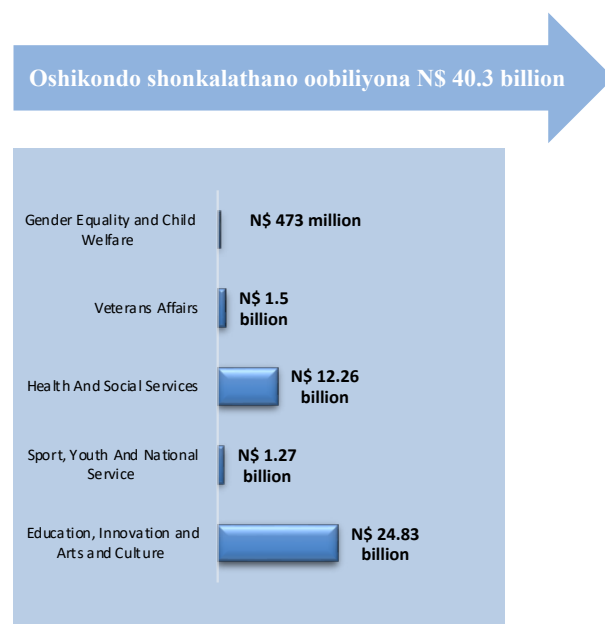
ETOPOLO LYONTENGENEKOTHANEKO YIIMALIWA

Oshikondo shonkalathano otashi tsikile nokupewa omwaalu gwiimaliwa ogundji gwa shiga ko montengenekothaneko yiimaliwa yopashigwana, sho sha pewa oopelesenda 45. Shika osha ningwa nelalakano yokunkondopeka onkalonawa yaantu nokunkondopeka aagundjuka naantu mboka ya mona iihuna moshigwana shetu.



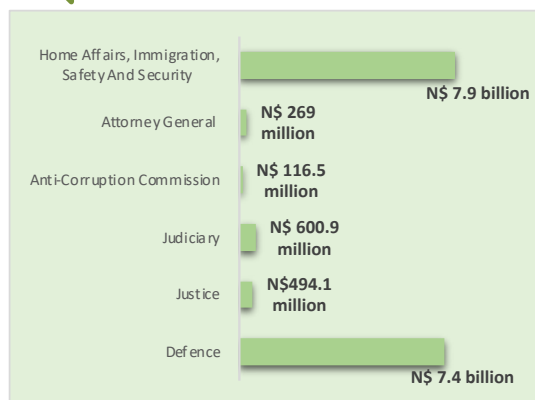
okathano 4: Okutopolela iikandjo

Oshikondo shomahupilo osho sha pewa iimaliwa oyindji pondondoontiyalioposhikwathelomokuyambulapoomahupilo sho taku tanekwa iilonga yuunamapya nuuniimuna, okweetapo omukalo gwokulonga iilongomwa taku longithwa omashina nokwoodheka omikalo dhontumba dhomarendulopo

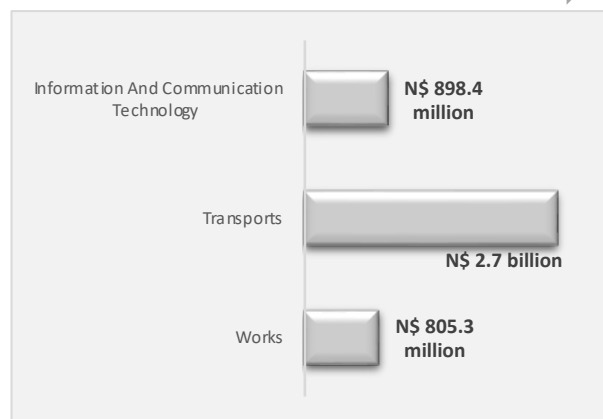


Oshikondo shonkalathano oobiliyona N\$ 40.3 billion

Oshikondo shEgameni Oobiliyona N\$ 16.8 billion

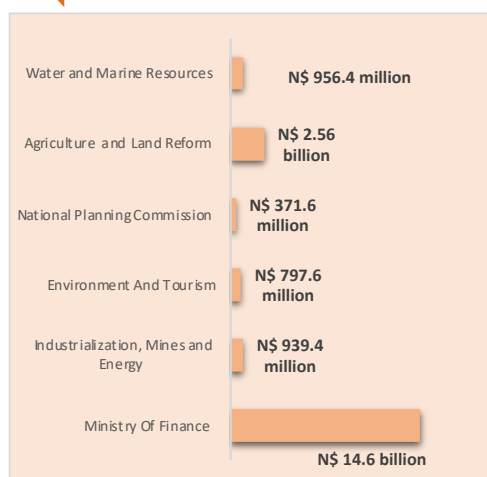


Oshikondo shiyakulitho oodola oobiliyona 4.4



Oshindonga

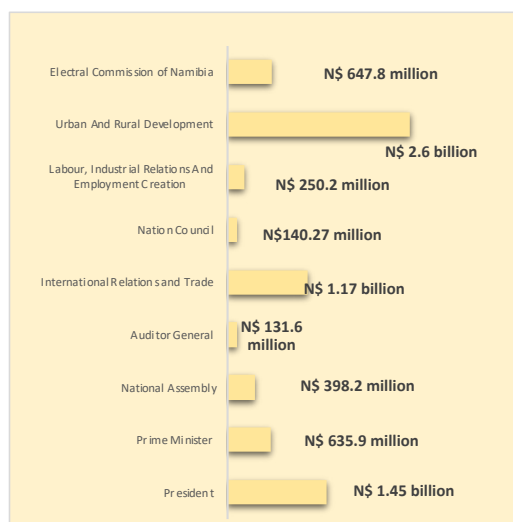
Oshikondo shomahupilo oodola oobiliyona 20.2



OMATHANEKO GOMULANDU GWIIFENDELA

- lifendela yehangano lyaa shi lyikwamina otayi shuna pevi noopelesenda mbali. Oya li nale oopelesenda 30 nongashingeyi otayi ningi oopelesenda 28 okutameka mesiku 1 lyapiilili 2026.
- Okweetapo oopelesenda 109 dhiifendela yiipambuliko opo ku kalekwe po okwaafuta iifendela; Epangelo, oshiketha shopenzela nosheyakulo lyopawunamiti nosho wo omagano otaga ka mangululwa kokufuta iifendela yiipambuliko.
- Oonkatu dhokukondjitha okuhenuka -okufendela odhi na okukondopekwa nomawutho ga pamba omaliko goshinamumwe ngoka haga longithwa mokukengelela nelalakano opo omuntu a henuke okufuta iifendela tayi kungunwa kiiyemo unene tuu tayi kungunwa kiimaliwa. Okutsithakumwe oonkatu dhokukelela okufuta iifendela oku na okunkamekelwa koonkatu dhokukelela okuhenuka okufuta iifendela muuyuni ndhoka dha nuninwa ooproyeka dhokutengula iifuta yiifendela- nokuheninuna okufuta iifendela palwe mpoka pu na iifendela yokoohulo dhoonyala.
- Okuyambidhidha omalongitho giimaliwa miilonga yoomina ngaashi sha uthwa paveta,yekuthoko lyoondando dhokututumukitha. Eyopalekululo ndika otali tsu kumwe neitulomo lyepangelo mewutho lyokutya” ngoka ta kakeke na fute” lyonomola 15 nonomola 15 yilalakanenwa yOkukaleka po omapendulopo gokolela yligwanahangano mbyoka tayi lalakanene okugamena, okutungulula nokuyelulapo elongitho yokolela lyeshito, ekwatonawa lyomakuti,okukelela embugaleko nokuhulithapo engushululo lyevi nosho wo okuhulithapo ekanitho lyiishitwa.
- Okukambadhala ku talululwe omuthika gwiifendela opo endilopalo li kale pevi moshikako shopokati pandando yoomiliyona 712,9 momumvo muule woomvula mbali twa taalela niifendela otayi kala pomuthika ngoka aafendeli taa vulu shi ikolelela kiiyemo yawo.
- Okutaneka oshimaliwa shoka omuntu a penzelwa ta vulu

Oshikondo shElelo Oobiliyona 7.5



okukutha kopenzela ye opo iimaliwa mbyoka ta kutha yi londekwe okuza poodola 50,000 yi kale oodola 375 opo ku shunithwe pevi iifuta yomuukokele niifuta yilwe yokwiisila oshimpwiyu.

- vii. vii) limaliwa mboka omuntu ha pewa yoku mu kwathela a fute egumbo ya thika sigo opo opoodola 400 itayi futilwa iifendela. Oshititatu shimwe shokumangululwa mokufuta iifendela otashi egulukile iiyemo yomithika adhihe ta futu Okweetapo engambeko naashika osha hala okutya otapu kala uuyyuki mokufuta iifendela shi ikolelela kiiyemo yomuntu. Otashi gamene wo omuthika gwokufuta iifendela.
- viii. Iifendela komayakulo gopayintaneta taga zi pondje yoshilongo taga ningwa kaantu kaaye shi yomoshilongo, omayakulo kaagandji yomayakulo nomayakulo gokutaneka okulongitha omalungula, otayi tsikile. Iifendela kongushu yiinima yomayakulo giikwamashina taga ningwa kaantu yaa shi yomoshilongo otayi taneke uuyuki momukalo gwiifendela shaashi otayi ka kutha po eyooloko pokati kaanyangeli yepangelo yomeni noyopondje yoshilongo
- ix. Okutalulula emangululo kokufuta iifendela kongushu yiinima tayi ya moshilongo opo iimaliwa yi kunguluke nawa moongeshefa noku longwe nawa, emangululo kiifendela yiinima opo ku yambidhithwe ompangela yokutaneka omuku gwokugandja oonkondo.
- x. Okweetapo okwaafuta iifendele yongushu yiinima mbyoka tayi imonenwa kepangelo opo ku hwepopekwe omukalo gwokuungaunga niifendela noku pitikwe ekunguluko

lyiimaliwa lya nuka po.

- xi. Okumanitha omayopaleko giimaliwa yokwiikwathela yoopelesenda 10 omumvo kehe komayopalekululo gomatungu opo ku handuluthwe iilonga yomatungo naashika otashi kala oshitopolwa shokushunitha pevi omuku omwiinayi momatungo ngoka omakulu.

IIFENDELA YIINIMA YA NIKI OSHIPONGA

Omalunduluko taga landula oga tulwa miilonga momumvo gwiimaliwa 2025/26 ge na sha niifendela yiinima ya nika oshiponga:

- Omakende goomililita 750 gomaviinu omadhigu otaga ka gwedhelwa noodola 1.20.
- Ekende limwe elulu lyoomililita 750 otali ka gwedhelwa oodola 5.53.
- Omalovu go genegene otaga ka gwedhelwa oodola 18.52 moliitela yimwe.
- Omaviinu omadhigu otaga ka gwedhelwa oosenda 64 moliitela.
- Okapakete kuusekeleta otaka ka gwedhelwa odola 1.04
- Okilohalama yimwe yuusekeleta otayi ka londa noodola 369.

OTJIMARIVA OTJITYEWA TJOTJIWANA OTJIKWAYE?

Otjimariva otjityewa tjotjiwana ondyero yotjimariva ndji raisa kutja ohoromende ya tye okuwonga vi otjimariva nu mai muni kutja mai tji unguvusa vi. Otjimariva otjityewa tjotjiwana tji kongorera okarenda kotjimariva nungwari kakarenda komayuva wombura, oko ke uta mu 1 Kozonyanga nga ku 31 Seninarindi yombura aihe. Otjimariva otjityewa tjotjiwana mu kara Ondyero yomaungurisiro wotjimariva ndji vatera ohoromende okutwapo ozondando zomaungurisiro wotjimariva ozosemba (mu muna ozoporongarama novitjitwa) notjimariva tji matji ukwa otjihite koure woruveze rwozombura 3. Kombumbura yotjimariva ndji 2025/26 otjimariva otjityewa tja rongerisiwa na tjiraisiwa otja kondyero yomaungurisiro wotjimariva ndji vatera ohoromende okutwapo ozondando zomaungurisiro wotjimariva ozosemba kozombura nda 2025/26 - 2027/28

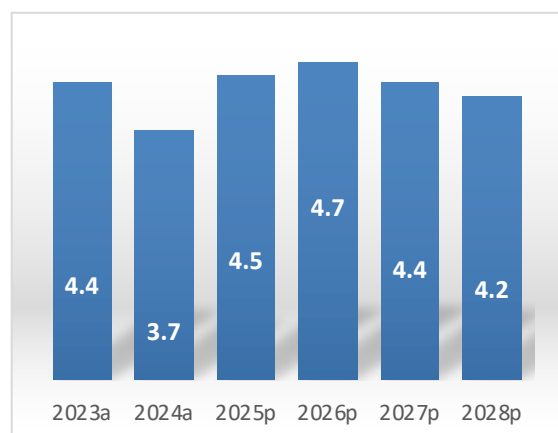
ONGWAYE OTJIMARIVA OTJITYEWA TJOTJIWANA TJI TJI RI OTJINAHEPERO?

Otjimariva otjityewa ntji nyanda orupa orunene rwokuyandja oruyameto rwotjimariva, ndu yandjera Ohoromende okuyandja ovihepwa vyotjiwana ovinannengu kutja ohoromende i tone mozondando zomekurisiro zotjiwana.

- Okuyandja oruyameto komekurisiro wombwiko
- Okuyama ehupo rovandu okupitira mozoveta zokuvatera ovahepauke
- Okuyandja omasa komitanda kutja ve tone mozondando zawo
- Okutunduuza omaungurisiro wovikurya nokuyerurura ovitjitwa vyotututumbo novikunwa

OMAUNGURIRO WOMBWIKO

Ombwiko ya Namibia ye kura katiti no 3.7 mombura 2023, ya henuka okuza 4.4 omekuriro wombura ndji 2023. The Namibian economy recorded a slow growth of 3.7 in 2024, slowing down from a 4.4 growth recorded in 2023.



Okafano 1: Okukoka kwomahupilo

Omekuriro omangundi ya yetwa i ozonganda zozongetjefa zombutiro, mu mwa ri omahenukiro wo 1.8 %mena

romahenukiro wodiamanda tjinga aai ha hepwa mondondo youye. Omakamburiro womahundju ya henuka, nomahenukiro yarwe ya nga ri motjitamba tjozomine ya twara komekurisiro omangundi mozonganda zozongetjefa zombutiro. Ozonganda zozongetjefa inda ozonene za tutumukwa 3% no 4.9%, mo 2024, tji mo sasaneke nomekurisiro wo 2.4% no 3% mo 2023. Mo 2025, ombwiko mai ukwa okukura no 4.5%, mena romatutumukiro zozongetjefa zombutiro ama pe ukwa omekuriro 4.3%. kotjihupe tjombura ombwiko mai ukwa okuyeruruka no 4.7 mo 2026 ngunda ai hi kawa pehi no 4.2% mo 2028.

OHOROMENDE OTJIMARIVA I ISA PI?

Ohoromende i unguvusa otjimariva momiano omingi kutja i tone mozondando nda ozondandengu nda tamunwa kombanda mba. Otjimariva otjingi otjihite mOhoromende (ape 93%) tji za motjitjamurongo tjimuna otjimariva tji za kovandu kourike, otjimariva otjihite okuza kozongetjesa, ovina mbya randwa noviungura mbya yandjwa (Otjitjamurongo tji tji za kovirandisiwa), ouini notjimariva tji tji za korutu ndwi Southern African Customs Union (SACU) Revenue Pool – as receipts from international trade. Ohoromende wina i wonga otjitjamurongo okuza kozonganda zOzongetjefa zOtiwana, ozonganda zozondiamanda notjitjamurongo okuza kozomine, omuketo, otjimariva tjomananeno woviungura, otjimariva tji tji sutwa tji wa katuka na tji tji purwa komaandjero woviungura tji tji na ondengu yo 6% yotjimariva otjihite mohoromende. Komurungu, i muna otjimariva mokuyazema okuza kozonganda zomoukoto wehi poo zopendje okuyenenisa oruhepo ndu ri pokati kotjimariva otjihite notjimariva otjiungurisiwa. Otjimariva otjiyazemwa tji yaruka kovaazemise nokamariva okakwatwa. Ombwiko ya Namibia i raisa omatutumukiro. Monao otjimariva otjihite motjimariva otjityewa matji ukwa okukura katiti no 1.9%.

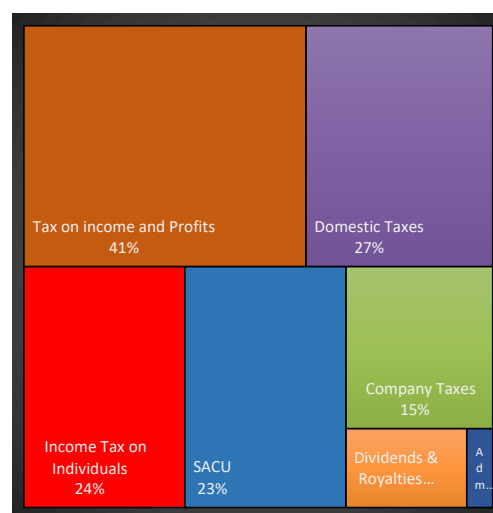


Figure 2: Omahaneno wotjitjamurongo

Otjimariva otjihite matji ukwa po N\$ 92.6 matji ukwa ko FY 2025/26 tji tji ri 1.9% tji tji ri otjimariva tji tja tarururwa tjombura FY2024/25. Omekuriro omatikona wotjimariva omena rotjimariva otjitikona okuza kotupa twozomine notjimariva otjihite okuza ko SACU. Otjimariva otjihite matji ukwa okukura katiti okuza MTEF okuza komekurisiro womatutumukiro wombwiko nu mai hingwa i otjitjamurongo tjozongetjefa tji tji he ri tjozomine. Otjitjamurongo tji tji za kOvandu notjitjamurongo tji tji za kOvirandwa.

OTJIMARIVA OTJITYEWA TJOTJIWANA TJI TA PI

Otjimariva otjityewa tjotjiwana mombura yotjimariva indji 2025/26 tji ta N\$106.3 (mu mu na otjimariva otjikwatwa) tji tja kuramena po omekuriro wo 5.2 % okuza ko N\$ 101.3 kotjimariva otjityewa tjotjiwana tjombura 2024/2025. Mape hewa kutja otjimariva otjipite tji tja ungurisiwa otjingi pu ihi otjihite 2025/26 tja ukwa tji ri 4.6 % tjotjimariva otjihite tjomehi GDP okuza kotjimariva otjityewa tjombura ndja za ko.

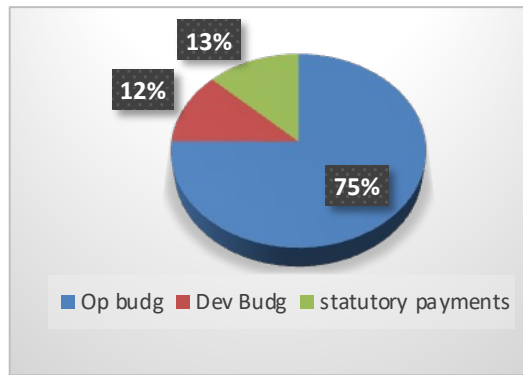


Figure 3: Omaungurisiro wOtjimariva

Okuza N\$106.3bn, N\$12.8bn (12%) tja tyewa okuyandjwa komekurisiro, N\$ 79.7bn (75%) otjimariva tjokuungurisiwa nokusuta ozondjo (otjimariva otjikwatwa) tja vaza ko N\$13.7bn (13%) mombura yotjimariva otja tji pa raiwa motjiperendero kombanda.

OMAHANENO WOTJIMARIVA OTJITYEWA

Orupa rwotjiwana ru kaenda komurungu okumuna otjimariva otjingi tjotjimariva otjityewa tjotjiwana 45%. Ihi tjizeuparisa okutjevera ehupo rovature okuyandja omasa komitanda novito avihe vyovahepauke motjiwana.

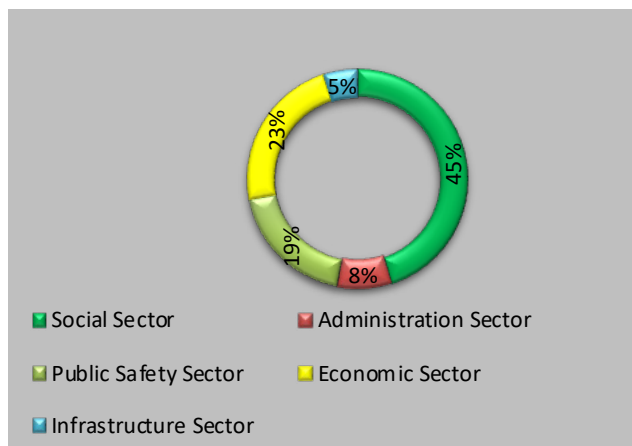
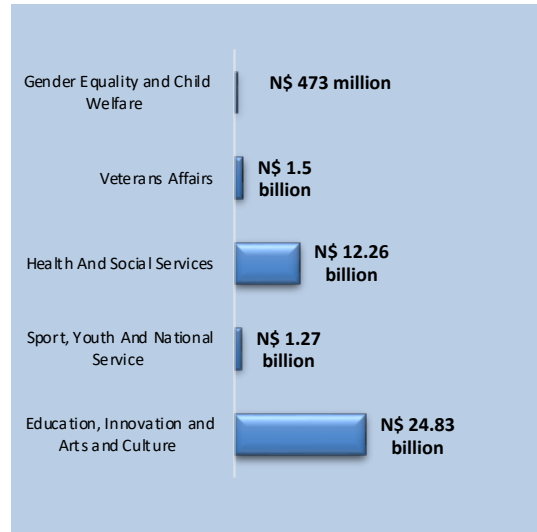


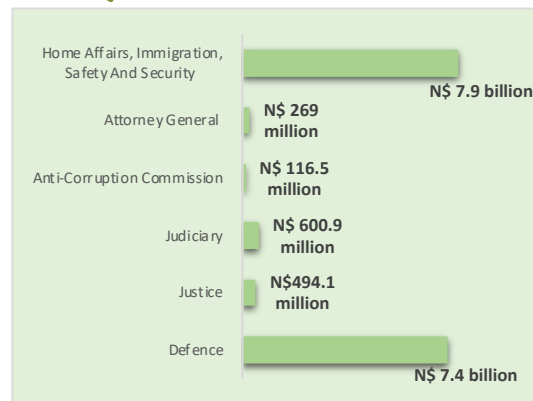
Figure 4: Omahaneno kotupa pekepeke

Orupa rwombwiko oorupa orutjavari ndwa muna otjimariva otjingi mondando yokukurisa ombwiko okupitira mokukurisa otutumbo novikunwa , omipepo nokutanda omekurisiro nga tyewa.

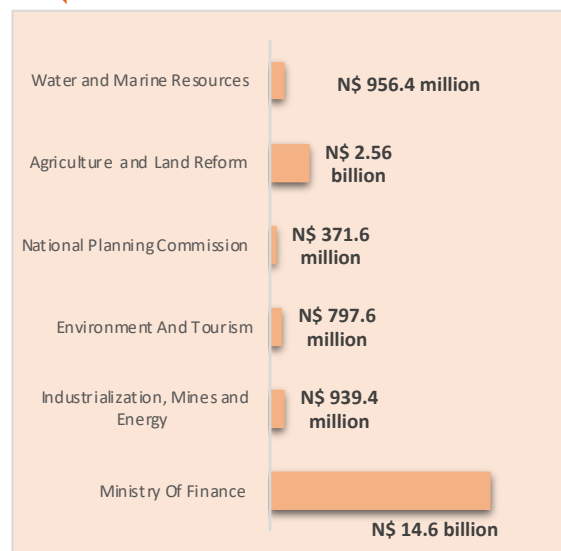
Sosiale Sektor N\$ 40.3 biljoen



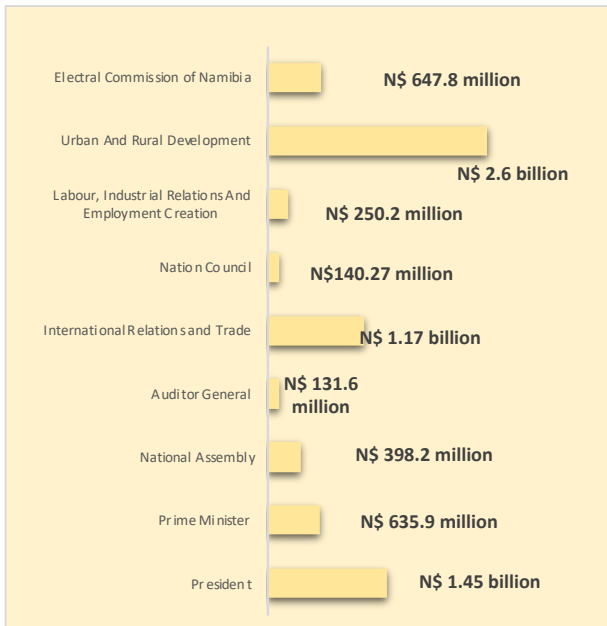
Openbare veiligheidsektore N\$ 16.8 miljard



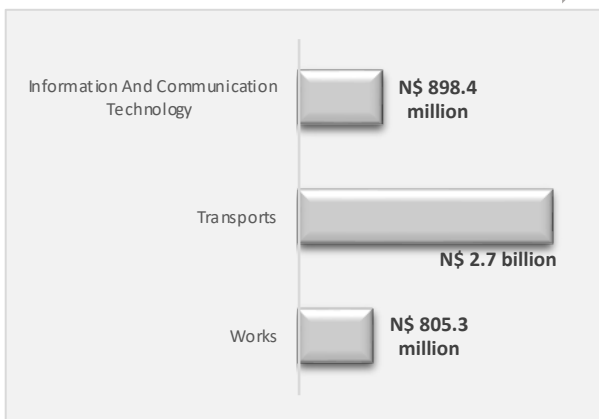
Ekonomiese Sektore N\$ 20.2 miljard



Administrasiesektore N\$ 7.5 miljard



Infrastruktuursektore N\$ 4.4 miljard



OMANINGIRA KOZOVETA ZOTJITJAMURONGO

- Okuhenuna otjitjamurongo 2% kozongetjefa nde he ri zozomine okuza ko 30% okuya ko 28% okuuta 1 Kozonyanga 2026 2A reduction of the non-mining company tax rate by two percentage points from the current 30 percent to 28 percent effective on 1 April 2026
- okutjiukisa 10% zotjitjamurongo okuza kotjimariva otjihite tjozongetjefa kutja pe kare ondekaneneno motjitjamurongo. Ohoromende, ozonganda nde tiza pensiuna na nde tiza otjimariva tjouveruke wovandu kaze nokusutisiwa otjitjamurongo tji tji za kozongotjefa.
- okutaisa omazeve nozoveta nde notjina nomahenunino wotjitjamurongo koviungurisiwa ovinahepero. Oviungurisiwa mbi vi ungurisiwa okuhoreka omasutiro wozondjo zotjitjamurongo kotjimariva otjikwatwa nu tjinene mozonganda zotjimariva. Okuritizira pomazeve wouye nge notjina nomahenunino wotjitjamurongo kutja

ozonganda ozonene zotjimariva aze ha henauka omasutiro wotjitjamurongo. BEPS projects

- okuyandja oruyameto mombwiko kovititwa vyozone, okuyandjera okuhenuna otjimariva tjomatutumukiro kehi yomirari mbya yakurwa. Ondanaukiro ndji iri kehi yezeva romeriyandjerero wohoromende ndi “ omutunde nga sute” No.15 UN SDG No.15 ndi tjevera nokukohorora ozondendera zokuvare okutjevera omakururukiro wokuti nokuhanda nokuyarura ombunda omakururukiro wokuti mene yokuvare nomapandjarero wominyo mokuvare.
- Okuripurira kokutarurura otjipaka tjotjitjamurongo tjotjimariva tjovirandwa novihewa tji tja yeruruka otja kOndyero yomaungurisiro wotjimariva ndji vatera ohoromende okutwapo ozondando ozosemba zomaungurisiro wotjimariva MTEF nga N\$ 712.9 million mombura oure wozombura mbari ndu maze ya zotjimariva.
- Okuweza otjimariva tjokombandanda tjomasutiro tJOkuzako kOviungura motjimbe tjozombura okuza ko N\$ 50,000 nga ko N\$ 375,00 kutja pe henunwe omuketo kotjimariva tjokuzako koviungura mena roukurundu nokuisapo otjimariva otjititi tji tji sutwa.
- Okutjiukisa otjitjamurongo kozombwiro zarwe ozotjoziwa tjimuna kozondjuwo nga po N\$ 400,000 kutja pe yakurwe ohinga kombanda yondatu 1/3 nokuisakewa otjitjamurongo kutja pe kare ondekaneneno mo PAYE. Okutjevera omakaendero wokomurungu wotjipaka tjo PAYE.
- Otjitjamurongo tji tji za kovirandwa koviungurisiwa vyotungovi mbi hitisiwa okuza pendje l ovandu ovarandise mbeheri ovature matji kayenda komurungu. Otjitjamurongo koviungurisiwa l ovandu ovarandise mbe he ri ovature matje yeta ondekaneneno motjitjamurongo tjinga ama pe isapewa ohendi ndji ri pokati kovandu ovarandise ovature na mbe he ri ovature
- Okutarurura otjitjamurongo tji tji za kovirandwa mbi za pendje notjimariva otjihite mongetjefa nomananeno omasemba, okuhenuna otjitjamurongo tji tji za kovirandwa kovihepwa ovinahepero mbi za pendje mokuyandja oruyameto komirari mbi kurisa ombwiko nokuhina okutunda ozondendera.
- Okutjiukisa Otjitjamurongo tjouriri tji tji za kovirandwa mbya randwa i ohoromende kutja pe kare omahenukiro nomananeno wotjitjamurongo nokuyandjera omanyanganyangiro omasemba wotjimariva.
- Ongutiro osenina yotjimariva tjozo 10% tjokutuna ozondjuwo tji tji yandjwa i omuni wondjuwo komuyazeme okutuna natjo ondjuwo mondando yokutunduuza otjitamba tjokutunga nu wina nomeriyandjerero yokuhenuna okupitisa omiku ominawanga mevavarwa mbi za mozondjuwo ozonguru kutja ze yenene okuhenuna okupitisa omiku ominawanga.

OTJAMURONGO TJOMBERERO

Otjitjamurongo tjomberero matji yerurka mombura ndji 2025/26 yotjimariva:

- Ekende 750ml rovaina ndji nogas ma rikosa o N\$1. 20 kombanda
- Ekende rOspiatosa 750ml mari kosa N\$ 5.53 kombanda
- Otjikariha otjinitjini matji kosa N\$18.52 kombanda
- Ovaina ndji kwaweziwa obrandy mai kosa N\$0.64 kombanda molitera
- Okapaki komakaya 20 make kosa N\$ 1.04 kombanda
- O kg imwe mai kosa N\$ 369 kombanda

YISINKE EYEREKO EMONA LYOPONTAMBO ZOSIRONGO?

Eyereko emona lyopontambo zosirongo kwa kara eyereko lyoyimaliva eli ali sansununa asi ngapi Epangero lina harere kupapara yimaliva ntani ngapi omu lina kuyereka kuyiruganesa. . Eyerekomaliva kukwata mo mvhura mudima zokupapara yimaliva (kapi muzaro gomakwedi), eli moNamibia kutameka mokwedi kwaKudumogona mezuva lyokuhova (1) dogoro mokwedi kwa Nsinano momazuva 31 nkenye Mvhura. . Nkenye Eyereko emona lyopontambo zosirongo kwa kara mvhongwa zoMutungo gopokatji gweruganeso Yimaliva (MTEF) (omu mwa kara malikwamoyereko noyiviyauka) ntani nomangungunikiro goyimaliva nomungava yi ruganesa monomvhuruz 3. Mvhurayereko yimaliva zo 2025/26, eyerekomaliva kwa lirongikidire nokulidivisa kosinano soMutungo gopokatji gweruganeso Yimaliva go 2025/26 -2027/28.

YISINKE LINA KARERE EYEREKO EMONA MULYO?

Eyereko emona lyopontambo zosirongo kwa kara nositumbukirwa mokugava marunone goyimaliva aga ga pumbwa, mokugava mpito kEpangero mokugava yinakugwanesa nombatero mokusikisa mo Eyerekokuliko Lyopasirongo.

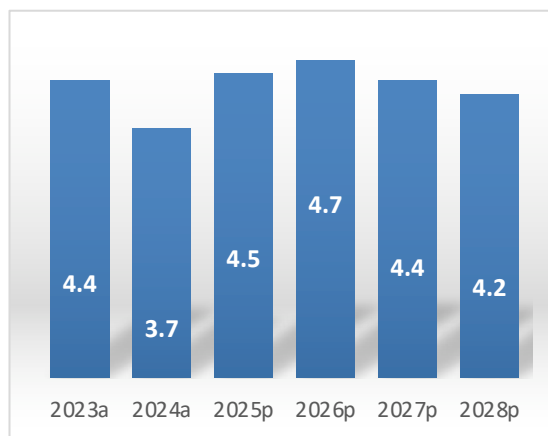
NONGENDESESOPITISOMEHO DOYIMALIVA DO 2023/26

mapitiso komeho goMvhura Yereko Yimaliva gosinano so2025/26-2027/28 zoMutungo gopokatji gweruganeso Yimaliva (MTEF) ngazi demenena mokutura mosirugana nongendeseso ezi azi rwamene ekohonono po lyomaupyakadi gopaparu nekonomi kovaNamibia navenye mokugenderesa etungo yirugana, kupitisa komeho nompumbwe kumwe nokuwapukurura mparukiso vatungi mo oku kuna kukeverera ekaronawa lyekonomi lyenene kupitira mesesupiko omu epangero ali ruganesa yimaliva nekeverero makongo. Eyi yina kukwama ko kwa kara maruhademeneno:

- Kukwatesa ko nokukeverera ekuro lyekonomi
- Kupopera maparu kupitira momaporero gopaparu
- Kupa unankondo wadinakantu nokunkondopeka udivi
- Kukulika muzangu gonondya kumwe nokukondopeka yirugana yokuhamena unandima

OMU LINA KURUGANA EKONOMI

Ekonomi lyaNamibia kwa didilika ekuro lyeliworo lyo 3.7 mo2024, sivaro sosinunu unene segurumuko lyo 4.4. esi va didilikire mo2023.

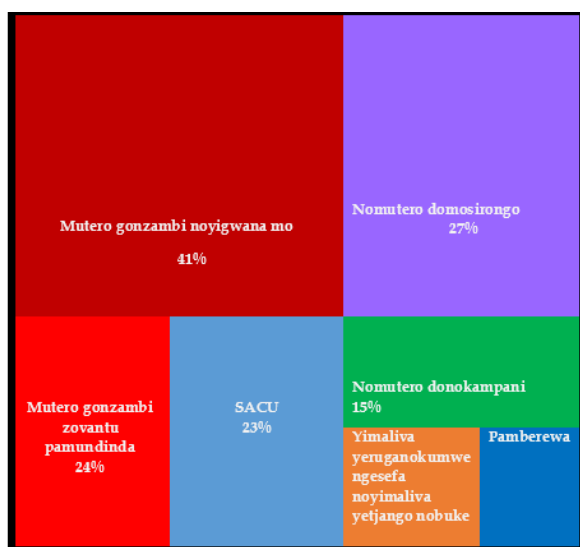


Efano 1: Ekuro lyEkonomi

rangapeko lyekuro kwa tundilira kesesupo lyekuro lyonomunkanzontateko edi da didilika egurumuko lyonopercenta1.8 eli lya retesa po egurumuko lyezanguro nodjamande morwa upirankondo wonompumbwe mouzuni. Ezanguro nomfi koyiviyauka nalyo kwa gurumuka negurumuko lyomatulikiso monomina dimwe hena ntani eteto nalyo kwa kwatesa ko kerangapeko monomunkanzontateko. , . Nomunkanzo dopontambo zopeguru nado kwa didilika ezeruko mekuro lyonopercenta 3 ntani nopercenta 4.9 pamundinda, momumvho 2024, sivhulise kekuro lyonopercenta 2.4 ntani nopercenta 3 momumvho 2023 . mo2025, ekonomi kuna kulingungunikira li kure nonopercenta 4.5, omu lina kulikida everuko lyomonomunkanzontateko, nekurungungunikiro lyonopercenta 4.3. Kosinano nasinye esi sina hupuko, so zoMutungo gopokatji gweruganeso Yimaliva (MTEF), ekonomi kuna lungungunikire lidilikile ekuro lyonopercenta 4.3, dogoro lize konopercenta 4.7 mo 2026 komeho ngali lironge konopercenta 4.2 momumvho 2028.

KUPI KO ALI GWANA EPANGERO YIMALIVA?

Epangero kupapara yimaliva mononkedi dokulisiga-siga mokugwana eli lya tura komeho epangero eyi vana tumbura keguru. Sinzi soiwiwa mo yEpangero (konyare 93%) kutundilira konomutero koyininke ngwendi yimi yiwizamo yovantu pamundinda, yigwana mo yonokampani, yimdeso nonombarero edi ava randa varandi (Noutero Gwederero ko koYirandwa),, yiweka nomarundururo goMbongarero kutundilira korwambindakano zaAfrica (SACU) Ngendeseso zEpangero zoyigwanena mo kutundilira komarandeso gopontambo zouzuni. Epangero kupongaika yimaliva komarunone ngwendi yigwanenea mo yonongesefa depangero, nokampani donodyamande ntani noyimaliva peke yokonomina kumwe nonomutero dokulisiga-siga, nomfuto dopamberewa, nomatengeko eyi ayi gwederere ko nonopercenta 6% dosigwano soyimaliva yepangero. Kugwederera ko kwa yeyi, Epangero kuponagaika yimaliva mokuhundira yimaliva kuvhura kukara monda zosirongo ndi konokampani domouzuni mokuzwida mavango gomuporongwa pokatji koyinmaliva nomu ali ruganesa yimaliva. Yimaliva eyi ali hunidire kuyitengwidira ava ava va korotesa noyigweda ko. Ekonomi lyaNamibia kutwikira kutjangesa ezeruko mekuro. Ngoyitundwamo, mumvho ogu, Sigwano kumwe soyimaliva sEpangero seyereko yimaliva kuna kusindindira si kure pahetakano nonopercenta 1.9.

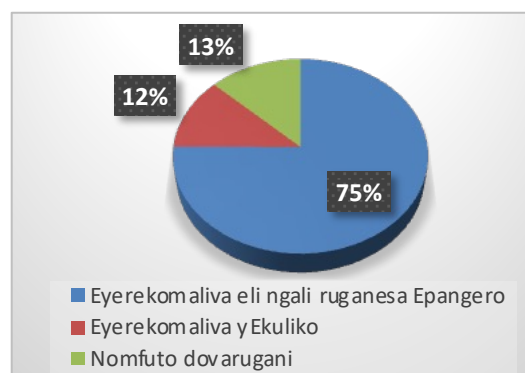


Efano 2: Nonzira degwano Yimaliva

Sigwano zoyimaliva Epangero sonobiliyuna N\$ 92.6 kwayingungunikira momumvho 2025/26 eyi ya kara konyara nopercentazeruko 1.9 sivhulise mangungunikiro aga va wapukurura gomumvho 2024/25. Eli ekuro lyopahetakano moyimaliva kwa yiretesa po kesesu po lyoyimaliva yokutundilira konomina doyiweka nomarundururo goMbongarero kutundilira korwambinakano zaAfrica (SACU) Sigwano kumwe soyimaliva kuna kusingungunikira si kure ngororo koMutungo gopokatji gwEruganeso Yimaliva (MTEF) konyima zepatunuko lyekonomi, ntani ngali kura nonomutero konokampani edi adi pili kulihamesera monomina, Mutero Goyiwiwa mo govanti pamundinda ntani muterogwederero ko koyirandwa.

SIVARO SEYEREKO YIMALIVA PONTAMBO ZOSIRONGO

Sivaro seyereko yimaliva pontambo zosirongo somvhura 2025/26 kuna kara nobiliyuna N\$106.3 (mvonhwa zonomfutogwederero ko edi da pumbwa eyi yina kulikida ekuro lyonopercenta 5.2 kutunda keyereko yimaliva) yoN\$101.3 yomumvho 2024/2025. Eyi kuna kutanta asi makongo geyereko yimaliva kuna kugangungunikira ga zeruke gomumvho 2025/26 nonopercenta 4.6 % doGDP, kutunda konopercenta 3.9 doGDP meyerereko yimaliva yomvhurapita.

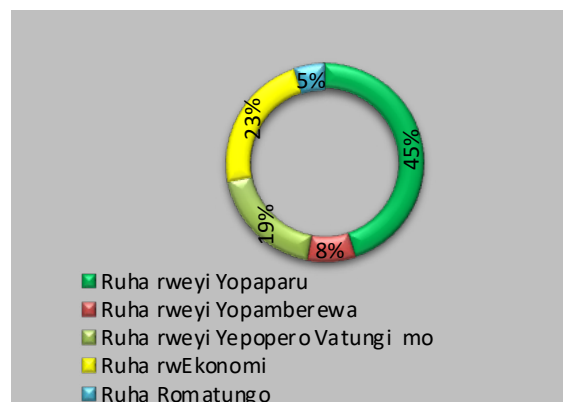


Efano 3: Etoponono lyeruganeso Yimaliva

Monobiliyuna N\$106.3, N\$12.8 nomiliyuna (12%) kwa zi gaverere kekuliko lyeyerekomaliva lyEpangero , nobiliyuna N\$79.7 (75%) eyereko yimaliva eyi ali ruganesa epangero kumwe nomakongo (yifutwagwederero ko) kusika konobiliyuna N\$13.7 (13%) momvhura moomu vana yilikida kefano lyo keguru.

EGAVERO LYEYEREKO YIMALIVA

Ruha rweyi yopaparu simpe kuna kutwikira kugwana sivaro seyerekomaliva sosinene, konyara nopercenta 45. Eyi kuna kukoreka erwameno lyokupopera maparu nokunkondopoeka vadinkantu novantu navenye ava va hepa nompumbwe.



Efano 4: Egavero lyoMaruha

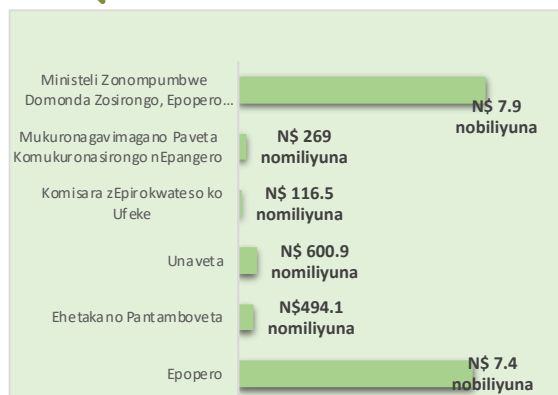
Ruha rwekonomi kugwana kapandi kokanene ko mevango lyauvali, nositambo sokuvatera nokukeyerera ekuro lyoekonomi nekuliko mepitiro lyoyigwana mo yomounandima, ekuliko nomunkanzo kumwe nomayerekokuliko gopademeneno.

Ruha rweyi Yopaparu nobiliyuna donodora 40.3daNamibia

Ehetakaneso lyopa Rudivharwa Noulalina wa Wovanona	N\$ 473 nomiliyuna
Mahameno Kovatenguli	N\$ 1.5 Nobiliyuna
Ukanguki Nonombatero Dopaparu	N\$ 12.26 Nobiliyuna
Udano, Vadinkantu Nonombatero Dopasirongo	N\$ 1.27 Nobiliyuna
Erongo, Magano Goma pe, Unkurungu Nampo	N\$ 24.83 Nobiliyuna



Ruha rwEpopero Vatungi mo N\$ 16.8 bilyuna



Ruha Romatungo nobiliyuna N\$ 4.4

Ukonentu

N\$ 898.4
Nomiliyuna

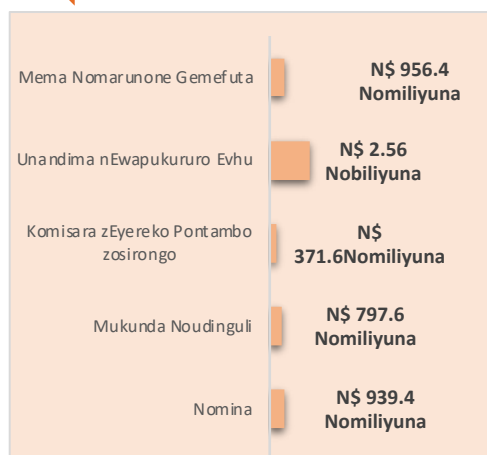
Maugendero

N\$ 2.7
nobiliyuna

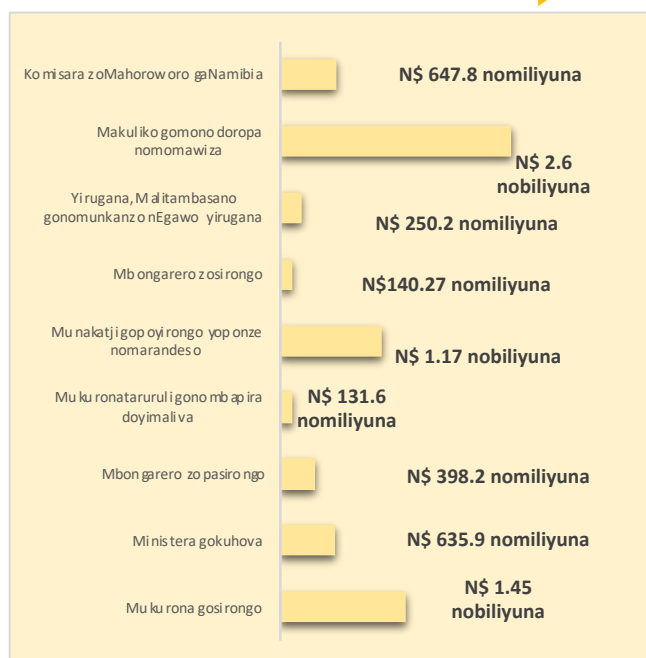
Yirugana

N\$ 805.3
nomiliyuna

Maruha gekonomi N\$ 20.2 gonobiliyuna



Ruha Ropamberewa N\$ 7.5 bilyuna



MAYEREKO GONONGENDESESO DOMUTERO

- Egurumuko lyomutero gonokampani edi da pira kuhamena konomina nonopercenta mbali kutundilira konopercenta 30 edi dina kara po ngesi di ze konoercenta 28 kutundilira mezuva lyokuhova (1) lyaKudumogona 2026.
- Kutameka nonopercenta 10 donomutero donokampani mokukareka po epirogwederero ko lyomutero: kEpangero, sovantu ava va za mepwizumuko morwa ukurupe kumwe nonombatero doymaliva yopauhaku kumwe nookampani ngava di gusira ko mokufuta nomutero geligavero.
- nongendeseso depiro ehendaiko ngava di wapukurura nonoveta detulikiso papakerero, yiruganeswa musinke ava ruganesa mokuhoreka makongo nositambo sokuhenduka kufuta mutero nomagwederero ko koyiwiza mo nunene po konombatero doymaliva. Mahetakanneso omaruha gomouzuni konongedeseo depiro ehendaiko konoporoyeka doBEPS.
- mokukwatesa ko etulikiso moyiviyauka yonomina, pulisira yiruwo eyi va pira kutulisa po, maguso ko gonondando dewapukururo. Elitjindjo eli kuna kara mompompa zimwe tupu netokomeno lyEpangero noveta ezi asi "munyateki ga hepa kufuta" zonomora zarona ntano (15) kumwe nombongarero zaUN zonomora zomurongo natano (15) zoYitambo yEkareko po Ekuliko (SDG) eli lina kuzigida egameno, etengwidiro po nekwateso ko eruganeso mauturo gepevhu, ekeverero nomusiktu, egusiso po ezonaguro evhu kumwe nokuhagekesa po nokutengwida ezonagurp evhu neagekeso po ezumbaneso lyoyisitwa.
- egazaro lyokukonakona epompoeko nomutero dezeruko nondanda doyrandwa k Mutungo gopokatji gweruganeso Yimaliva o (MTEF) kondanda zonomiliyuna N\$712.9 momvhura monomvhura mbali dokomeho,
- Kugwederera kosivarohuliliro soyimaliva esi muntu na vhura kugusa kokambo kendi konyima zokuhageka yirugana morwa ukurupe kutundilira N\$50,000 si ze ko N\$375,000 yipo va sesupike nomukoso dehageko yirugana kumwe nokuhenduka mulyo gonomfuto
- Ereteso po magwaneno mo mauwa komutungo gomutero komauwa homambo ko N\$400,000 mokutura moairugana egusiro po lyositjitatu somutero mokunomena ehetakano



ntani epirokatongo-tongo lyoKufuta Moomu ono Kutambura. Kupopera sitafura somutero sezokomeho lyoKufuta Moomu ono Kutambura.

- viii. Muterogwederero ko koyirandwa goyinkwaukonentu govarandesi ava va pira kutunga moNamibia, vangavimbatero, ngekuro lyonombatero dopaterevisi ngagutwikira. Muterogwederero ko koyirandwagoyinkwaukonentu govarandesi wovapilitungimo ngali wapukurura ehetakano lyomutungo gomutero morwa nagli gusa po elisigo lyopokatji komutungimo nomurandesi ogu ga pira kutunga moNamibia.
- ix. Etarururo lyegusiro po lyomuterogwederero ko lyoyirandwa yoponze zosirongo lyomu ayi wiza mo yimaliva mongesefa noyigopambeerewa. negusiro ko yirandwa yimwe eyi ava Randa ponze zosirongo mokukwatesa ko ngenderesekuliko nsitwe.
- x. kuretesa po eviho lyokupira po mutero gwederero ko koyirandwa komatungo gopangesefa aga ga gwana Epangero mokutjindja omu agu rugana mutero kumwe nokupulisira yimaliva vayi ruganese nawa.
- xi. Egozo lyomawapukururo goyifutwagwedo ko yonopercenta 10 nkenye mvhura konomukoso dokuwapukurura mutungo mokukoreka nombongarero domatungo kumwe hena nokukara sinakugwanesa setokomeko esesupiko po carbon

mwina momatungo ga nare kuvhura kusesupika epopora lyomusi goarbon.

NOMUTERO GOYIKUNWA NOMAKANYA

Malitjindjo aga gana kukwama ko ngava ga tura mosirugana momvhura 2025/26 kuhamena nomutero doyikunwa nomakanya:

- Ekende lyovinyu zokuvembera zonomilimetera750 ngazi kosa nodoragwederero ko dokusika ko N\$ 1.20
- Nodora daNamibia 5.53 dokugwederera ko komakende gomarovmhu (Spirits)
- Marovhu-rovhu ngaga kosa nodoragwederero ko daNamibia dokusika 18.52 moliteli zimwe
- Vinyu ezi va gwederera mo Yuma ngazi kosa nodoragwederero ko daNamibia dokusika molitera zimwe \$0.64
- Sipakote zomakanya kokusika konomurongo mbali (20) ngasi kosa nodoragwederero ko daNamibia dokusika ko 1.04
- Kilograma zimwe zoyinkuli ngazi kosa nodoragwederero ko daNamibia dokusika ko 369

EKANYETSO YA MADI A SETSHABA KE ENG?

Tekanyetso ya madi a setshaba ke lenaneo le ka lone puso e rulaganyetsang go nna le madi le ka fa e ikaelelang go a dirisa ka teng Tekanyetso ya tiriso ya madi e akaretsa tsa madi (e seng ngwaga wa khalentara) e mo Namibia e simologang ka 1 Moranang go ema ka 31 Mopitlo ngwaga le ngwaga. Tekanyetso nngwe le nngwe ya madi e akaretsa ditshenyegelo tsa bogare jwa ngwaga (MTEF) (mananeo le ditiro tse di a rulaganyeditsweng, tse di baaakantsweng) le kakanyetso ya madi le ditshenyegelo tsa dingwaga tse tharo (3). Ka ngwaga wa madi wa 2025-2026 tekanyetso ya tsa madi e ne ya rulaganyediwa mabapi le paka paka ya 2027-2028.

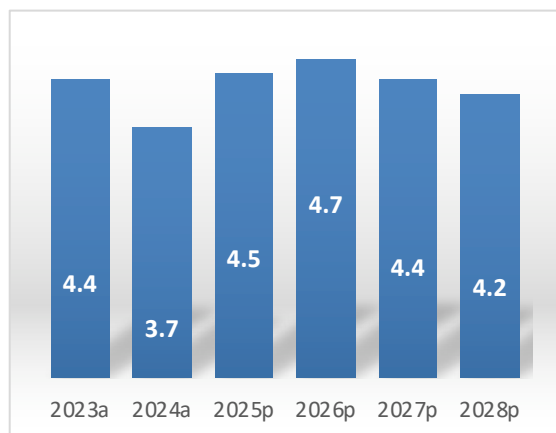
KE ENG TEKANYETSO YA MADI E LE BOTLHOKWA?

Tekanyetso ya madi a Setshaba e botlhokwa thata ka e tsaya karolo ya botlhokwa mo didirisiweng tsa madi tse di letlelelang gore puso e atlege mo maikaelelong a yone a ditlhabololo tsa dithoto le ditirelo setshaba

- 2025/26 DITSHWANTSHO TSA POLOKELO YA DITHOTO
- Go tla nna le ditheo tse di farologaneng tse di nang le seabe mo go tlhabololeng le go tsewediseng ditiro tsa puso, tse di tla thusang go fitlhelela maikemisetso a puso a go dira gore go nne le tekatekano mo itsholelong ya naga. Go na le dikarolo tse di faphegileng tse di tshwanetseng go tsewa di le botlhokwa:
- Go tshegetsa le go dira gore go nne motlhofo go tlhabolola itsholelo
- Go sireletsa go itshedisa ka go sireletsa batho ka tsa loago
- Go matlafatsa baša le go tokafatsa bokgoni
- Go rotloetsa go dirwa ga dijo le go rotloetsa ditiro tsa temothuo

DITIRO TSA ITSHOLELO

Itsholelo ya Namibia e ne ya gola ka bonya ka 3.7 ka 2024, go tswa go 4.4 e e neng e le teng ka 2023.



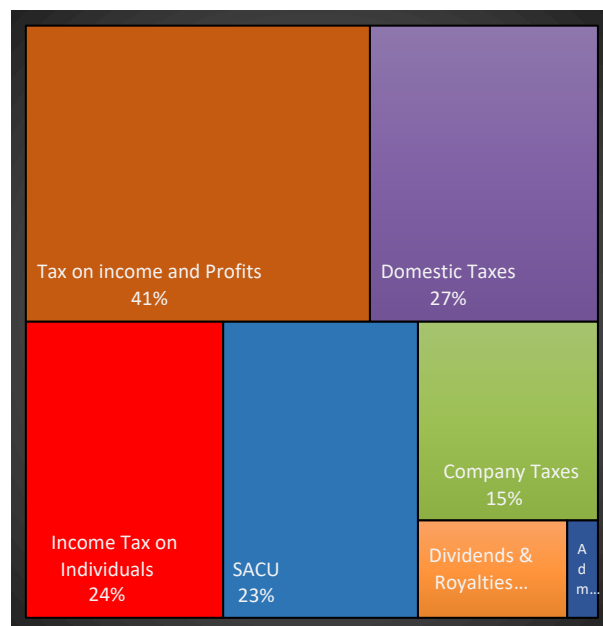
Setshwantsho 1: Kgolo ya itsholelo

Koketsego eno e e bonya e ne ya bakwa ke go fokotsega ga kgolo ya madirelo a ntlha, a a neng a fokotsega ka diperesente di le 1,8 ka ntlha ya go fokotsega ga ntshokhumo ya meepo ya diteemane

ka ntlha ya go fokotsega ga ditlhokego tsa boditshabatshaba. Ditirelo tsa Go fokotsega ga dipeeletso mo meepong e mengwe le mo go epiweng ga matlapa le gone go ne ga dira gore go nne le kgolo e e bonya mo madirelong a ntlha. Madirelo a a kwa tlase le a a kwa godimo a ne a gola gape ka diperesente di le 3 le di le 4,9 ka 2024, fa a bapisiwa le dipalo tsa kgolo ya diperesente di le 2,4 le di le 3 ka 2023. Ka 2025, tsholelo e solofetswe go gola ka 4.5 lekgolong, ka ntlha ya tsoga sentle ga madirelo a ntlha, ka kgolo e e solofetsweng ya 4.3 lekgolong. Mo nakong ya MTEF, itsholelo e solofetswe go gola ka palogare ya 4,3%, go fitlha go 4,7% ka 2026 pele ga e fokotsega go fitlha go 4,2% ka 2028.

USO E TSAYA KAE MADI?

Puso e kgobokanya ditsompelo tsa madi ka ditsela tse di farologanyeng go kgona go diragatsa tse di tlhokwang ke setshaba thata jaaka go kailwe fa godimo. Bontsi jwa letseno la puso (93%) le tswa mo makgethong a dilo jaaka letseno la badiri dipoelo tsa dikompone, le ditirelo tse di duelelwang ke bareki (VAT) dikago le letseno go tswa kwa SACU. Jaaka dikamogelo go tswa kwa dipapadisanyong tsa mafatshe. Puso e phutha madi go tswa mo Metsweding jaaka dipoelo go tswa Dikgwebong tsa Setshaba, dikompone tsa diteemane, le dituelo go tswa mo meepong le makgetho a mangwe, dituelo tsa botsamaisi, dikattholo le dituediso tse di dirang palo gotlhe ya borataro mo lekgolong (6%) ya madi a puso. Mo godimo ga moo, puso e phutha madi ka go a adima mo dimmarakeng tsa mo gae kana tsa mafatshe go thiba phatlha fa gare ga madi le ditshenyegelo. Madi a aadimilweng a busesiwa baadimisi a na le morokotso Itsholelo ya Namibia e tsewetse ka go wela tlase. Ka ntlha ya se, ngwaga ono kgolo ya tekanyetso ya madi a puso e solofetswe go gola ka selekanyo sa 1.9%..

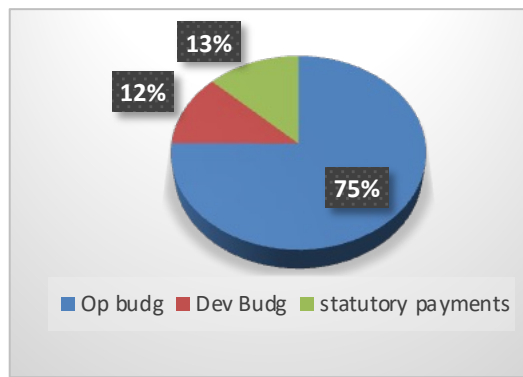


Gore: Dikarolo tsa Mad:iSetshwantsho 2

Palogotlhe ya dibilione tse N\$92.6 billion a kanyeditse mo ngwagebg wa F2025/26, a a leng kwa godimo ka 1.9% a FY2024/25. Koketsego e, e tsalwa, ke revenue phokotsego ya madi go tswa kwa SACU. Kgolo yotlhe ya madi e akanyediwa go nna teng ka bonya mo lefapheng la MTEF morago ga tokafalo ya itsholelo. Mme e tla a tsewedisiwa ke dikompome tse e seng tsa meepo, makgetho, makgetho a letseno la badiri le VAT.

SELEKANYO SA TEKANYETSO YA MADI A SETSHABA

Palo gotlhe ya tekanyetso madi a ngwaga wa 2025/26 ke dibilione tse N\$106.3 (go balelwa le dituelo tsa merokotso ya semolao) di emetse Kgolo ya 5.2% go tswa mo go tse N\$101.3 tsa tekanyetso madi ya 2024/2025. Se se raya gore tlhalelo a ya tekanyetso madi ya 2025/26 e solofetswe go oketsega ka 4.6 % ya GDP, go tswa go 3.9% ya GDP mo ngwageng o o fetileng wa tekanyetso ya madi.

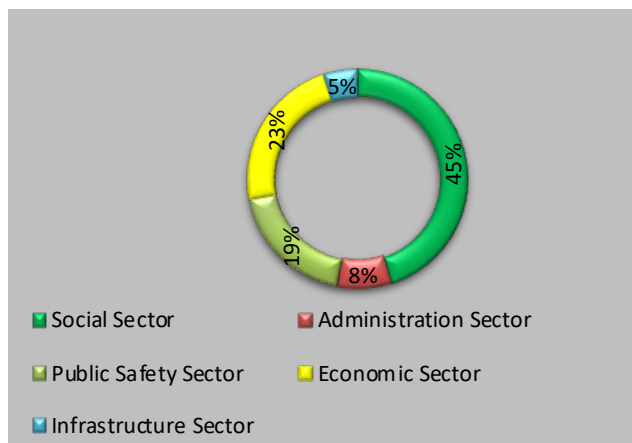


Setshwantso 3: Tshoboko ya Ditshenyegelo

Mo dibilioneng tse N\$106.3, tse N\$12.8 (12%) di ne di abetswe tekanyetso madi ya ditlhabololo. Dibilione tse N\$79.7 (75%) ke tekanyetso ya madi a tiriso ya malatsi le dituelo tsa dikoloto tsa puso (tuelo ya merokotso) tsa dibilione tse N\$13.7 (13%) mo ngageng ono wa madi jaaka go supilwe ka setshwantsho se se fa godimo.

KGAOGANYO YA TEKANYETSO YA MADI

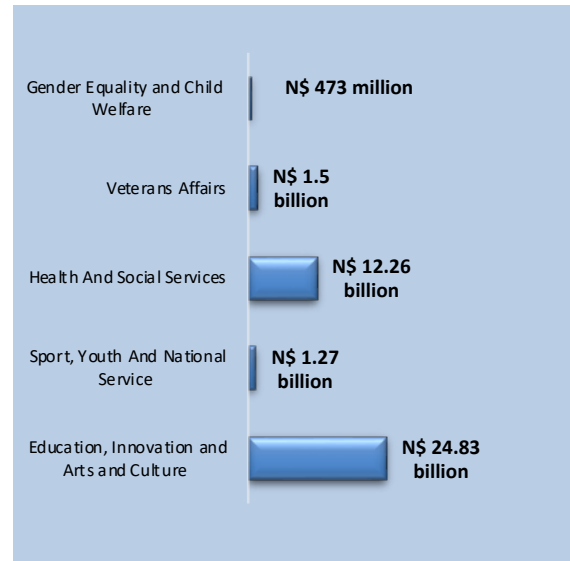
Karolwana ya loago e tswelletse ka go bona seabe se segolo sa tekanyetso ya madi a setshaba a selekanyo sa 45%. Se se tlhomamisa maikaelelo a go sireletsa matshelo a batho le go nonotsha banana le bath oba bam o diphatseng.



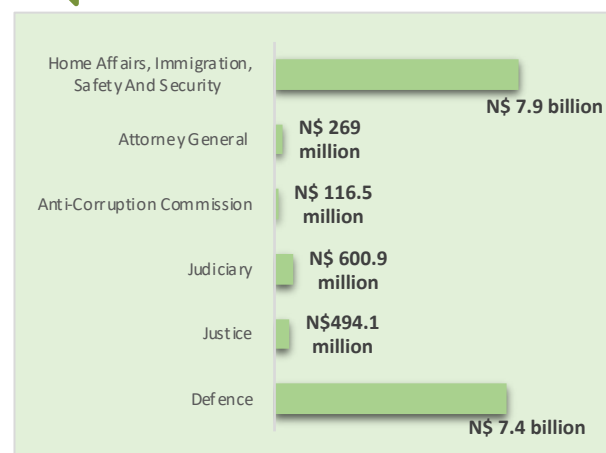
Setshwantsho 4: Kgaoganyo ka dikarolwana

Karolwana ya itsholelo e neelwa maemo a bobedi. Ka maikaelelo a go thusa kgolo ya itsholelo ka kgodiso ya Temothuo, madirelo le mananeo a a beilweng leitlho a ditlhabololo

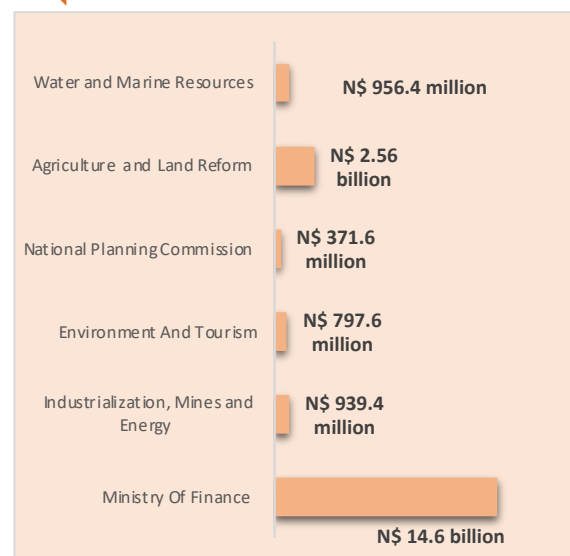
Social Sector N\$ 40.3 billion



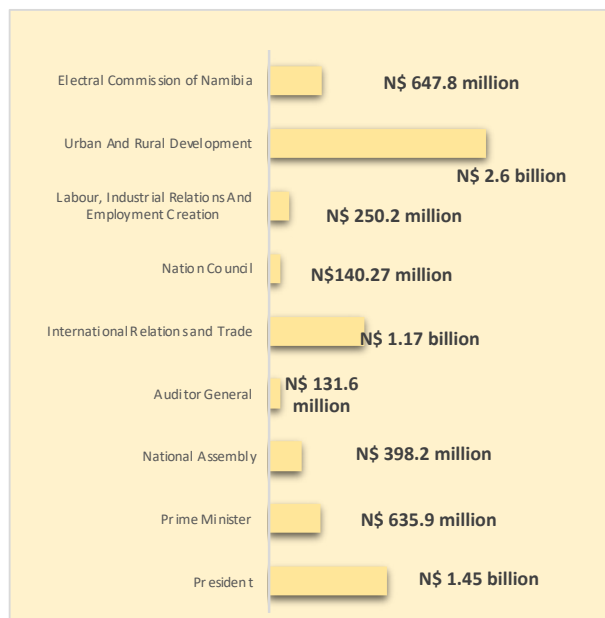
Public Safety Sector N\$ 16.8 billion



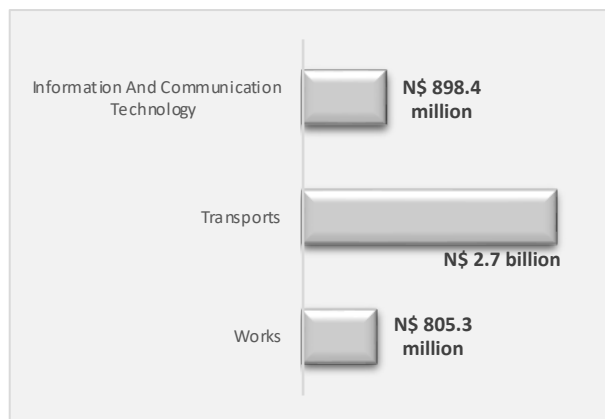
Economics Sectors N\$ 20.2 billion



Administration Sector N\$ 7.5 billion



Infrastructure Sector N\$ 4.4 billion



TAX POLICY PROPOSALS

- Go fokodiwa ga lekgetho la ditlamo tse e seng tsa meepo ka diphesente di le pedi go tswa go diperesente di le 30 go ya go 28 go simolola ka 1 Moranang 2026
- Go tsenngwa ga lekgetho la diperesente di le 10 la morokotso go boloka go sa tseye letlhakore ga lekgetho; Puso, phenšene le matlole a thuso ya kalafi mmogo le dikhampani di tla gololwa mo go dueleng lekgetho la morokotso
- Dikgato tse di kgaatlhanong le go tla go duela lekgetho di tshwanetse go tokafadiwa ka melawana e e malebana le didiriswa tsa go nna le seabe mo go tsa madi, tse didiriswa tseno di dirisiwang go fitlha sekoloto e le sa go nna le seabe mo go tsa madi ka maikaelelo a go tla go duela lekgetho la lotseno lwa morokotso segolobogolo mo ditirelong tsa

madi. Go tsamaisana le lefatshe lotlhe mo go lwantsheng go tla mo diporojekeng tsa BEPS

- Go tshegetsa dipeeletso mo ditirong tsa meepo, go letla mo mabakeng a a beilweng, go gogiwa ga ditshenyegelo tsa go tsosolosa. Phetogo eno e tsamaisana le maitlamo a puso a go latela molaomotho wa "mosilafatsi o tshwanetse go duela" No.15 le UN SDG No.15 e e kopang gore go sirelediwe, go tsosoloswe le go rotloediwa tiriso e e tswelelang ya tikologo ya lefatshe, tsamaiso e e tswelelang ya dikgwa, go lwantsha go fetoga ga naga sekaka, le go emisa le go busetsa morago go senyega ga mmu le go fokotsa tatlhegelo ya ditshedi.
- Go akanyetsa go tlatlhoba seelo sa lekgetho la tlhotlwa e e kwa godimo go feta MTEF ka tlhotlwa ya N\$712.9 milione ka ngwaga mo dingwageng tse pedi tse di tlang tsa matlole,
- Go oketsa tekanyetso ya go tlogela tiro ka nako ya go rola tiro go tswa go N\$50 000 go ya go N\$375 000 go fokotsa ditshenyegelo tsa go rola tiro le go tla dituelo tse di sa reng sepe tsa ngwaga le ngwaga
- Go tlhoma tekanyetso ya N\$400 000 mo thulaganyong ya lekgetho la ditshiamelo tsa bonno go dira gore go se ka ga duelwa lekgetho la nngwetharong go tlhomamisa gore PAYE e siame e bile e a lekana. E sireletsa go ya pele ga dipalo tsa PAYE tsa lekgetho
- viii) VAT mo ditirelong tsa dijithale tse di romelwang ke batlamedi ba e seng baagi, batlamedi ba ditirelo, jaaka kgolo ya ditirelo tse di tsamaisiwa le ditirelo tsa leru e tswelela pele. VAT mo ditirelong tsa dijithale tse di tlisitsweng ke batlamedi ba e seng baagi, e tla tokafatsathe ftekatokano ya tsamaiso ya lekgetho ka gone e tla tlosa pharologano e e leng teng fa gare ga motlamedi wa moagi le yo e seng moagi.
- Tshekatsheko ya dikgololo tsa VAT ya fa go rekwa dithoto kwa dinageng di sele (Tafole IV) go tokafatsa madi a kgwebo le bokgoni jwa tsamaiso, go gololwa ga dilwana dingwe tse di rekwang tse di rekwang mo dinageng di sele go tshegetsa togamaano ya go dira diintaseteri ka tsela e e siameng
- Go tsenya tekanyetso ya VAT ya go se duele sepe mo dikagong tsa kgwebo tse di rekilweng ke puso gore go tokafadiwe tsamaiso ya lekgetho le go dira gore go nne le tsamaiso e e nonofileng ya madi.
- Go konosetsa madi a go tokafatsa a 10% ngwaga le ngwaga mo ditshenyegelong tsa go tokafatsa dikago go rotloetsa intaseteri ya dikago mme gape ke karolo ya maitlamo a rona a go fokotsa go ntshiwa ga khabone e e seng ya sepe ka gore dikago tse di setseng di le dikgologolo di ka fokotsa go ntshiwa ga khabone e e sa siamang.

MAKGETHO A DIBE

Diphetogo tse di latelang di simolola go dira mo ngwageng wa ditšhelete wa 2025/26 malebana le makgetho a boleo:

- Dibotlolo tsa 750 ml tsa Beine e e phatsimang di tla ja N\$ 1.20 e nngwe gape
- N\$5.53 e e oketsegileng ka lebotlolo la 750ml la Bojalwa jo bo Tagang
- Bojalwa jo bo sa tswakanngwang le sepe bo tla ja N\$18,52 (U.S.) e e oketsegileng ka litara
- Beine e e nonotshitsweng e tla ja madi a a kwa godimo ka N\$0.64 ka litara
- Mokotlana wa disekelete di le 20 o tla ja madi a a kwa godimo ka N\$1.04
- Khilogarama e le nngwe ya disekelete e tla ja madi a a kwa godimo ka R750

IKANYISO YA NAHA KIN` I?

Tikanyiso ya naha kumulelo wa masheni wosupeza muso mo usebeliseza masheleni. Tikanyiso ikopanya masheleni asilimo, kuzwisa kalenda mo naha Namibia ibaleha ka Lungu 1 kuisa Liatamani 31 kasilimo ni silimo. Tikanyiso ya naha l ekeza lisinyehelo za naha ni milelo ye kopanya linaneho ni misebezi ye kauhanya likezo ni lisinyehelo kanako ye likana lilimo ze talu. Masheleni a silimo sa 2025/26 tikanyiso neialuhanyizwe fa tafule ya MTEF baken`isa nako ya 2025/26 – 2027/28.

BUTOKWA BWA TIKANYISO?

Tikanyiso ya naha ibapala kalulo kwa kubona kasebelisezo ka masheleni, kakalumelela muuso kufana sichaba lika, nilisebeliso kuli lube ni naha yebupilwe hande.

2025/26 MIHUPULO YA BUIKALABELO YA MASHELENI

Buluko ya FY2025/26-2027/28 MTEF ikafitisa maikuto fa kubeya milao ye kasebeliswa ki sicaba san aha ya Namibia kakubupa misebezi, invest mwa sebelisezo ni kuncafaza mayemo a bupilo bwa ba yahi ban aha hase libuluka Macroeconomics stability kapokoto ye bufokoli ni kamaiso ya likoloti. Zelatelela kilibaka za:

- Kutusa ni kuzamaisa zwelopili ya maluo
- Kusileleza bupilo bwa sicaba
- Matafazo ya babanca ni kukona kuncafaza
- Kutahisa tahiso ya lico ni kufukuza misebezi ya njimo

SEPIISO YA MALUO

Maluo a Namibia abalehile palo yelikana 3.7 mwa 2024, kufukuza kappa kukutela fafasi ka 4.4 ka kekezeho ye n`ozwi mwa 2023.

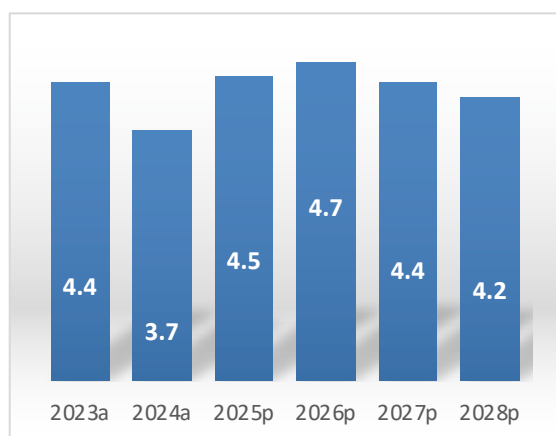


Figure 1: Kekezeho ya maluo

Kubonisa kukutela mwa mulaho, akuhula katokomelo mwalikwata za pili mwa indasitiri ye n`ozwi mi i hanezwi ka 1.8% kalibaka la kukutela fafasi kalitahiso za kulafa daimani. Musebezi wa litapi za katengo niwona neuhanilwe. Mashete a fukuzehile mwa milafo ni mulao hape ba ekelize kwa kusahula hande mwa liindasitiri za makalelo. Liindasitiri zabubeli ni ye tuna libulukile mwa buka mi litile ni maata. Kuhula kokulikana

3% ni 4.9% kakulatelela mwa 2024, kukaba ni lubilo lwa kuhula ka 2.4% ni 3% mwa 2023. Mwa 2025 milao ibonwa kakuhula ka 4.5% kalibaka lakuhula hande baken`isa mutomo wa indasitiri ya pili, kakuhula kokubile teni ka 4.3%. Kakupuzo ya nako ya MTEF, maluo abulelezwi kun`ola kuhula kokulikana 4.3%, kuisa ku 4.7% mwa 2026 pili kusikafukuzeha ka 4.2% mwa 2028.

MUSO UFUMANA KAI MASHELENI?

Muso ubukeleza lisebeliso zamasheleni mwalinzila ze shutana kufitela ze bulezwi mwa naha. Buhulu bwa masheleni a muso bulikana 93% buzwa kwa kulifa mitelo, linto ze swana ni masheleni a batu kabun`wi, profit ya likampani, lika ni lisebeliso ze lekilwe ki baleki value added tax. Libyana ni lipatisiso kuzwela Southern African Customs Union (SACU) litamo za mitelo ka lisiti kakazwelela kwa mafasi akwande a naha. Muso hape ushimba masheleni kwalikwata ze swana ike dividends kwa ma public enterprises, likampani za daimani, ni zen`wi za mikoti/milafo ya bulena, hamoho cwalo nilitifo za kamaiso, balifi ni likoto. Akaunti ya 6% ya liketo za muso, kukeza hape, muso uhulisa masheleni kwa kukalima kwa ma panka a kwande a naha. Kutaza pakani ye mwahala liketo lalisinyehelo. Masheleni a kalimilwe a lifwa kwa bakolotisi kan`ambekelo. Maluo a Namibia hape a sazwelepili kun`lisa kuli kekezo isupezo shutano kanako nyana feela. Kafoo, silimo sa nombolo ya liketo la tikanyiso ya muso kakuhula ka 1.9%.

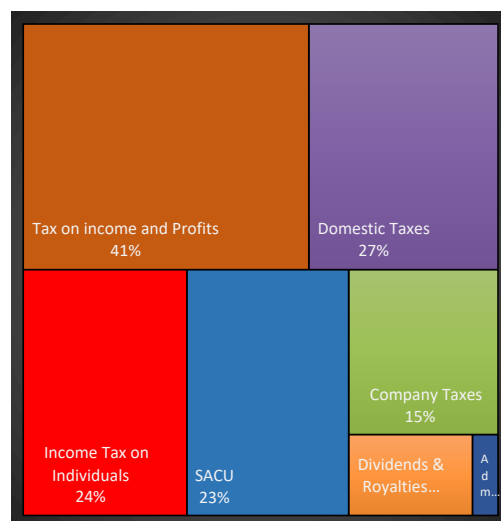


Figure 2: Likwata zaliketo

Nombolo ya liketo la muuso la N\$92.6 bilioni, ihakanyisizwe ka FY2025/26, iliyona 1.9% kufita likakanyo zekutezi fa FY2024/25. Kabiso yetisa kekezo mwaliketo kakuya kaliketo lelishumbulelezwi fafasi kwalisebeliso za mikoti/milafo ni SACU liketo la buitamo. Kekezezo ya liketo ibonwe foyifita, mane cwalo ni moihulela halimu a MTEF kwamulaho obona za maluo, mi hape likazamaiswa ni likampani zesi zamilafu. Income Tax on Individuals and VAT.

BUHULU BWATIKANYISO YA NAHA

Kakanyiso ya buhulu ya tikanyiso ya 2025/26 masheleni a silimo a likana N\$106.3 bilioni (alikanela masheleni a nani kekezo a yemela kuhula kwa 5.2%) kwa N\$101.3 katikanyiso ya 2024/2025. Ye itoloka kuli tikanyiso ya 2025/26 ye fokola ipundilwe kuli ikaekezeza ka 4.6% ya GDP, kuzwa mwa 3.9% ya GDP mwalilimo ze felile za tikanyiso.

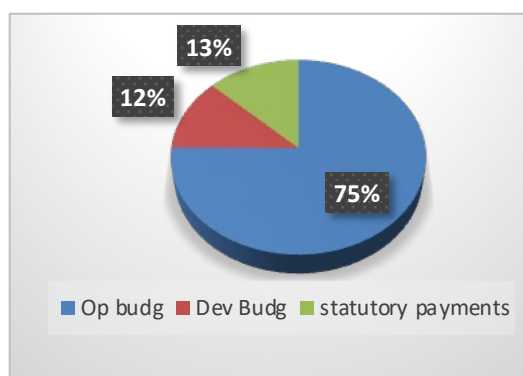


Figure 3: Lisinyehelo za Sibupeho

Of the N\$106.3bn, N\$12.8bn (12%) neiabezwi kwa tikanyiso ya kutisa zwelopili, N\$79.7bn (75%) ki tikanyiso ya misebezi ya muuso ni kulifa likoloti (interest n'ambekelo ya mashelen'i) palo ya N\$13.7bn (13%) nakoni ye yasilimo sa mashelen'i haisupelizwe fa figure 3.

KABELO YA TIKANYISO

Kalulo ya sichaba izwela pili kuamuhela kalulo ye tuna ya tikanyiso ya mashelen'i a naha ka 45%. Sona siatisa kutokomela mikwa ya kufelisa limatifazo za babancha ni babashebile ka kalulo ya sichaba.

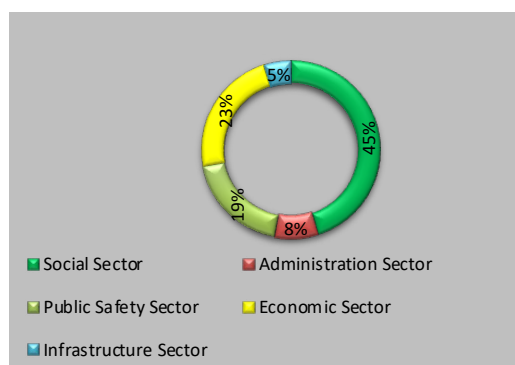
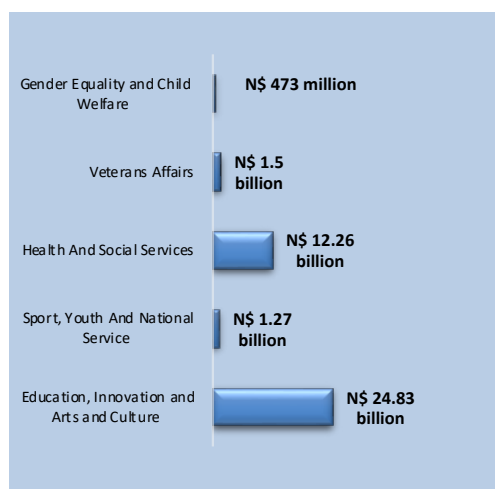


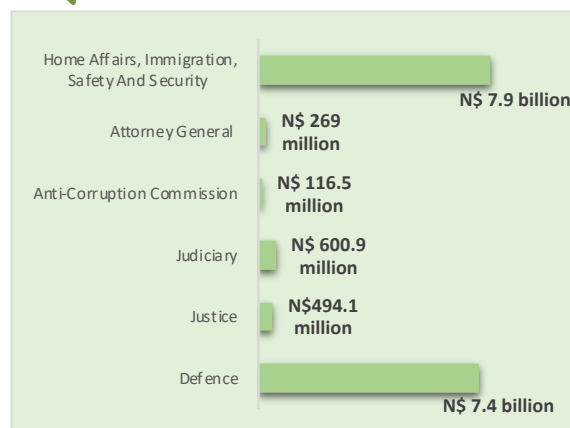
Figure 4: Kabelo ya likalulo

kalulo ya mulao ifumana bubeli kwa kalulo ye tuna kufitisisa, kamulelo wa kutahisa ni kuzamaisa kuhula kwa maluo, li indasitiri, ni kutsalima ahulu fa mulelo wa zwelopili.

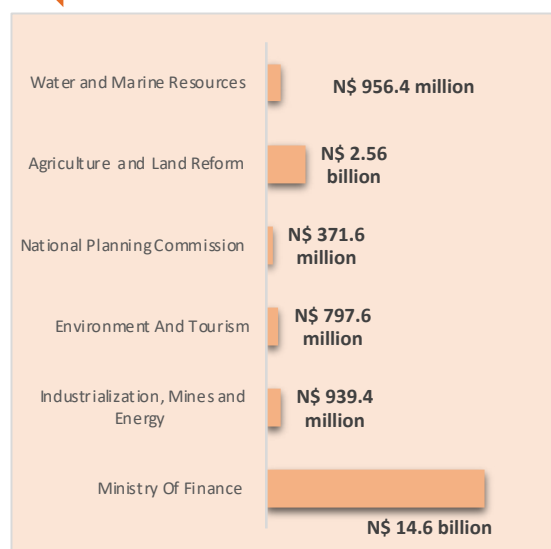
Social Sector N\$ 40.3 billion



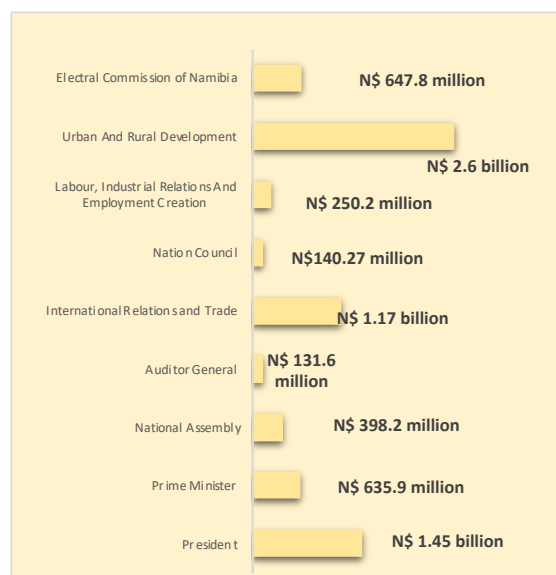
Public Safety Sector N\$ 16.8 billion



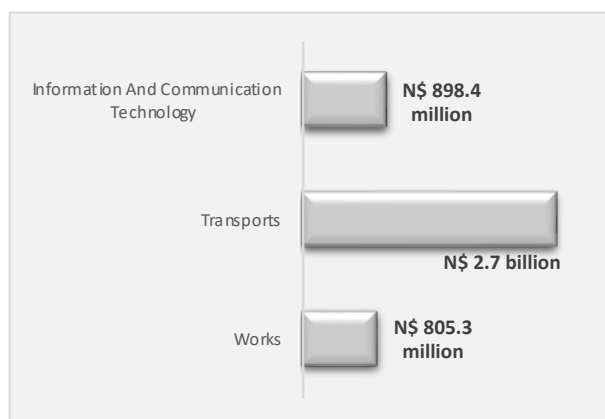
Economics Sectors N\$ 20.2 billion



Administration Sector N\$ 7.5 billion



Infrastructure Sector N\$ 4.4 billion



TAHISO YA MULAO WA MITELO

- Fukuzo ya babasa lafi milafo mwa kampani ya sikala sa miteloka 2% linzila hona cwale ka 30% kuisa ka 28% zeka sebeza ka 1 Lungu 2026.
- Zibahazo ya 10% ya mitelo ya kauhano kubuluka mitelo fa hali-hali; muuso, peshini, maseleni atuso ali n'aka mane cwalo ni makampani ba balukululwa kwakulifa mitelo ye kauhani.
- Mihato ya kutokomoloha tikanyo ikanchafazwa ka milao ni kalisebeliso za nyakisiso ya litikano, zeolisebeliso lisebeliswa kwa patisiso ya likoloti ze cwale katinano baken'isa niello yakusalifa liketo fa n'ambekelo ya mashelen'i sihulu mwa lisebeliso zama shelen'i. Kukopanya ni lifasi lote fa mihato ya kutokolomoha fa BEPS milelo.
- Kutahisa mashete mwanisebezi ya milafo ilumelela mwatasi amaemo a lieto, fukuzo ya kulukisa lisinyehelo. Petuhe ye izamaisana ni buitamo mwa muuso kwamulao wa siloboto uswanela kulifa" No.15 ni UN SDG No.15 ye biza silelezo, kuhulizeza mane cwalo ni tahiso ya sebeliso yaku tokomela misebelisezo ya sifumu sa lifasi, nikuemisa kutisa nyinyifazo ya mubu mwa naha, mane cwalo ni kuemisa lifoso za mifuta yemi n'ata ya bupilo bwaze pila mwanaha
- Kunahanela kulekula kubona mitelo baken'isa liteko ze kutela fafasi mwatasi a MTEF kalibaka zali sinyehelo zelikana

N\$712.9 milioni kasilimo sesi fita nisesi latelela lilimo ze peli zama shelen'i.

- Kuekeza musebezi ulimunwi wa munuako wa kutuhela musebezi kuzwa N\$50,000 kuya N\$375,000 kufokoza lisinyehelo fakutuhela musebezi kwakusa lifa mashelen'i aman'ata.
- Kutahisa litikanyiso sasi bupeho sa liketo zali swanelo zamandu, ka N\$400,000 baken'isa lisebeliso za mutelo ulimunwi kubeya tukelo ka kusupeza kusepahala ni kulikana ya PAYE. Silelezo ya zwelopili ya PAYE ya mitelo.
- VAT yalisebeliso za intaneti zelekilwe mwanaha ya kwande isi bayahi kapa balekisi banaha, fanani balisebeliso, nikuhula kwalisebeliso zamachaba nilisebeliso zama halimu linze lizwela pili. VAT yalisebeliso za intaneti zizwelela mwa manaha akwande isi bayahi kapa babelekisi babakabeya tukelo kakusepahala nika kulikana kakamaiso ya mutelo yekazwisa kulifa kakusupeza shutano mwahala balekisi a bayahi banaha, ni bayahi banaha kuzwelela mwalinaha ze shutana..
- Nahaniso yaku zwisa VAT kukenya libyana zezwelela kwande ya naha (Schedule IV) kamali a lipisinisi kuli a fulane ni kamaiso ya kusebeza katata kuzwila libyana zezwilela kwande yan aha kukenya mwanaha kutahisa mulelo wa Green industrialisation strategy
- Kutahisa tikanyiso ya VAT zero famafasi ali pisinisi aswana ike muso, kuli luncafaze kuzamaisa kubusa mitelo nikulumela kufulala kwa mashelen'i.
- Finalisi Kufeliasa choliso ya ncabazo kakufa swanelo ya 10% ka silimo ni silimo kalisinyehelo zaku nchabaza miyaho kutahisa kuhulal kwa kuyaha li indasitiri hape nikubupa katulo ni buitamo bwa net zero carbon emissions ili kufukuza bumaswe bwa carbon emissions kuba kwamulaho.

MITELO YE MASWE

Linchinchano ze latelela libeilwe kusebeza ka 2025/26 silimo samashelen'i kuamana ni mitelo ye maswe.

- 750 ml mabotela a veine ye benya yebeya lisinyehelo ze ekeza N\$ 1.20 hape
- N\$ 5.53 hape ka 750ml botela ya bucwala bobukolile.
- Bucwala bobukolile bobuekeza liteko ze eza N\$18.52 pe lita
- Veine ye kolile yena nimunati, lisinyehelo ki N\$0.64 hape pe lita
- 20 paketi ya kwai ikaleka N\$1.04 hape.
- 1 kg ya kwai ya makwati ileka N\$369 hape.