



Republic of Namibia

Ministry of Finance

CITIZEN'S GUIDE

TO THE NATIONAL BUDGET

2019/20



SHARED PROSPERITY

English • Afrikaans • Damara Nama • Otjiherero • Oshiwambo • Setswana • Silozi • Rukwangali

WHAT IS A NATIONAL BUDGET?

The national budget is a financial plan that details how the Government intends to raise money and how it intends to spend it. The budget covers the financial (rather than calendar) year, which in Namibia runs from April 1 to March 31 of any given financial 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.

WHY IS THE BUDGET IMPORTANT?

The national budget is important since it plays a crucial role in providing the necessary financial resources to the Government to spend on the implementation of its national development goals, the financial year 2019/20's budget is focused on the following six themes:

- Maintaining Pro-growth Fiscal Consolidation: Making impact where it matters;
- Strengthening macroeconomic fundamentals and rebuilding fiscal sustainability;
- Supporting inclusive growth and economic diversification;
- Contributing to the eradication of poverty and the improvement of social welfare;
- Further contributing to reduction of income inequalities and achieving shared

prosperity;

- Delivering timely, reliable and affordable public services and meeting government contractual obligations.

The Government mobilizes financial resources in different ways in order to attain the above-mentioned national development aspirations. The majority 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) - as receipts for international trade - of which Namibia is a Member State. The Government also collects revenue from sources such as dividends from State-Owned Enterprises (SOEs), diamond and other mining royalties as well as various levies, administrative fees, fines and charges.

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.

SIZE OF THE NATIONAL BUDGET

The total size of the budget for 2019/20 fiscal year is N\$66.6bn (inclusive of statutory payments - loans repayments) representing an increase of 1.9% from the revised 2018/19 budget of N\$64.3 billion. Expenditure will remain flat in subsequent years,

at N\$67.1 billion in 2020/21 and N\$67.7 billion in 2021/22. Of the N\$66.2bn, N\$7.9bn (11.9%) was allocated to the development spending of the nation while the N\$52.2bn (78.5%) was allocated to the operational budget of government, while debt servicing interest repayment amounts to N\$6.4bn (9.6%) during the current financial year.

State revenue for 2019/20 is projected to reach N\$58.4billion, growing by 3.0% from the N\$56.7 billion of revenue estimated to have been collected during 2018/19. This improvement in revenue is expected to result from stronger-than-anticipated SACU receipts.

A budget deficit equivalent to 4.1% of GDP is projected for 2019/20, representing an improvement from deficits of 4.0% of GDP in 2018/19. The public debt stock is expected to grow to 49.6% of GDP in 2019/20, an increase from its 2018/19 level of 46.3% of GDP. Debt is projected to grow marginally relative to GDP in subsequent years.

DISTRIBUTION OF THE BUDGET

The Social sector - which comprises of Education (Education, Arts and Culture and Higher Education, Training and Innovation); Gender Equality and Child Welfare; Health and Social Services; Sport, Youth, and National Service; Veterans Affairs; and Poverty Eradication and Social Welfare - was allocated the largest share of the budget in the 2019/20 financial year, receiving

N\$28.2bn or 48.9% of total planned expenditure. This is due to the significant allocations given to **Education (N\$12.9bn for Education and N\$3.1bn for Higher Education) and Health and Social Welfare (N\$6.4bn)**. Funding allocations will support implementation of the new curriculum in general education, expanded access to tertiary and vocational educations and keeping service provision in line with population growth.

The Public Safety sector - which comprises of Home Affairs and Immigration; Safety and Security (Police and Correctional Services); Defense; Justice; Anti-Corruption Commission; Attorney General; and Judiciary - will receive the second largest allocation, receiving N\$11.7bn or 21.8% of total planned expenditure. Of this

Defense (N\$5.5bn) and Safety & Security (N\$5.0bn) will receive the largest shares. The allocation to this sector helps to ensure that Namibia's hard-earned independence and freedom are guaranteed through peace, public safety, security and the rule of law, which are prerequisites for growth and development.

The Economic sector - which comprises of Finance; Mines and Energy; Environment and Tourism; Industrialization, Trade and SME Development; Agriculture, Water and Forestry; Fisheries and Marine Resources; Land Reform; Economic Development and National Planning; and Public Enterprises - will receive N\$6.7bn or 14.1% of total planned expenditure.

Of this, Finance (N\$4.3bn, excluding interest payments) and Agriculture, Water and Forestry (N\$0.9bn) will receive the biggest shares. Resources in this sector will be limited to growth-supporting programmes to safeguard macro-economic stability, to bolster the competitiveness of the national economy, crowd-in private sector in project financing and investment.

The Administration sector - which comprises of the Office of the President; Office of the Prime Minister; National Assembly; Auditor General; International Relations and Cooperation; National Council; Labour, Industrial Relations and Employment Creation; Urban and Rural Development; and Electoral Commission - will receive N\$3.4bn or 7.6% of total planned expenditure. Of this, Urban and Rural Development (N\$1.2bn) will receive the largest share. The allocation to this sector is directed towards the improvement of internal efficiency and accelerated serviced land delivery as well as the enhancement of accountability and value for money.

Finally, the Infrastructure sector - which comprises of Works; Transport; and Information and Communication Technology - will receive N\$4.3bn or 8.1% of total planned expenditure. The majority of the infrastructure sector's allocation will be given to Transport (N\$3.7bn). This allocation will cater for growth-enhancing infrastructure to ensure Namibia fulfills its aspiration to become a regional logistics hub.

TAX PROPOSALS

- Phasing out the current manufacturing tax incentive scheme and graduating this to the Special Economic Zone regime
- Introduce a 10 percent dividend tax for dividends paid to residents
- Introduce tax payments on charitable, religious, educational and other types of institutions on their commercial activities
- Expand of the tax base through deepening the current hybrid tax system by taxing all income earned from foreign sources
- Introduce Value Added Tax on income of listed asset managers
- Remove VAT zero-rating on sugar
- Establish the Namibia Revenue Agency through a phased transitional arrangement with Day one ear marked for 1 October 2019

SIN TAXES

The following increases in sin taxes will take effect from the 20th February 2019, as required under the SACU Agreement:

- Malt beer 12c per 340ml
- Unfortified wine 22c per 750ml
- Whisky N\$ 4.54per 750ml
- Cigarettes N\$ 1.14per packet of20
- Cigarette tobacco N\$1.19 per 50g
- Cigars 64c per 23g
- Explore a profit tax of 37 percent on betting and gaming entities

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 gewese boekjaar strek en uit 12 maande bestaan. Elke nasionale begroting sluit 'n mediumtermyn-bestedingsraamwerk in, wat gegrond is op projeksies vir inkomste en uitgawes vir die volgende drie jaar.

HOEKOM IS DIE BEGROTING SO 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 implementering van sy nasionale ontwikkelingsdoelwitte. Die 2019/20 finansiële jaar se begroting het op die volgende ses temas gefokus:

- Handhawing van pro-groei fiskale konsolidasie: Om impak te maak waar dit van belang is;
- Versterking van die makro-ekonomiese basis en heropbou van fiskale volhoubaarheid;
- Ondersteunende inklusiewe groei en ekonomiese diversifisering;
- Bydraes tot die uitwissing van armoede en die verbetering van maatskaplike welsyn;
- Verdere bydraes tot die vermindering van inkomste-ongelykhede en die

bereiking van gedeelde voorspoed;

- Lewering van tydige, betroubare en bekostigbare openbare dienste en die nakoming van die regering se kontraktuele verpligtinge.

Die regering mobiliseer finansiële hulpbronne op verskillende maniere ten einde bogenoemde nasionale ontwikkelingsdoelwitte te bereik. Die meerderheid van die regering se inkomste (meer as 95%) is afkomstig van items soos die inkomste van individue, maatskappy winste, goedere en dienste wat deur verbruikers gekoop word (belasting op toegevoegde waarde - BTW), eiendom, en oordragte van die Suider-Afrikaanse Doeane-unie (SACU) – as inkomstes van internasionale handel – waarvan Namibië 'n lidland is. Die regering verkry ook inkomstes van bronne soos dividende van ondernemings in staatsbesit (SOEs), diamante en ander mynbedrywighede, asook verskeie administratiewe fooie, boetes en heffings.

Voorts samel die regering geld óf deur plaaslike óf deur internasionale finansiële markte in om die gaping tussen inkomstes en uitgawes te vul. Geleende geld word met rente aan leners terugbetaal.

GROOTTE VAN DIE NASIONALE BEGROTING

Die totale begroting vir die 2019/20 boekjaar is N\$66.6bn (insluitend statutêre betalings – leningterugbetalings) wat 'n verhoging van 1.9% is van die hersiene 2018/19 begroting van

N\$64.3bn. Uitgawes bly in die daaropvolgende jare om en by dieselfde, teen N\$67.1bn in 2020/21 en N\$67.7bn in die 2021/22 boekjare. Van die N\$66.2bn, is N\$7.9bn (11.9%) toegeken aan die ontwikkelingsuitgawes van die land, terwyl N\$52.2bn (78.5%) geallokeer is aan die regering se operasionele begroting, terwyl rente op skuld in die huidige boekjaar op N\$6.4bn (9.6%) staan.

Staatsinkomste vir 2019/20 sal na verwagting N\$58.4bn bereik, 'n toename van 3.0% van die N\$56.7bn se inkomste wat waarskynlik in 2018/19 ingevorder is. Hierdie verbetering in inkomste spruit uit 'n beter as verwagte SACU-inkomste.

'n Begrotingstekort gelyk aan 4.1% van die bruto binnelandse produk (BBP) word vir 2019/20 verwag, wat 'n verbetering is van tekorte van 4.0% van die BBP in 2018/19. Die staatskuldevoorraad sal na verwagting in 2019/20 tot 49.6% van BBP groei, 'n toename van 2018/19 vlak van 46.3% van BBP. In die daaropvolgende jare sal skuld na verwagting marginaal groei in verhouding tot die BBP.

VERDELING VAN DIE BEGROTING

Die maatskaplike sektor – wat bestaan uit die ministeries van onderwys (onderwys, kuns en kultuur, en hoër onderwys, opleiding en innovasie); geslagsgelykheid en kinderswelsyn; gesondheid en maatskaplike dienste; sport, jeug en nasionale diens; veterane sake; en armoede uitwissing en maatskaplike welsyn – het die grootste deel van die begroting in die 2019/20 finansiële jaar ontvang, naamlik N\$28.2bn of

48.9% van die totale beplande uitgawes. Dit is weens beduidende toewysings aan onderwys (N\$12.9bn vir onderwys en N\$3.1bn vir hoër onderwys) en gesondheid en maatskaplike dienste (N\$6.4bn). Hierdie toekennings ondersteun die implementering van die nuwe leerplan in algemene onderrig, uitgebreide toegang tot tersiëre- en beroeps onderrig, en om diensvoorsiening in lyn met bevolkingsgroei te hou.

Die openbare veiligheidsektor – wat bestaan uit die ministeries van binnelandse sake en immigrasie; veiligheid en sekuriteit (polisie en korrektiewe dienste); verdediging; justisie; die Teenkorrupsiekommissie; die prokureur-generaal; en die regbank – ontvang die tweede grootse toekenning, naamlik N\$11.7bn of 21.8% van die totale beplande uitgawes. Hiervan ontvang verdediging (N\$5.5bn) en veiligheid en sekuriteit (N\$5bn) die grootste deel. Die toekenning aan hierdie sektor help om te verseker dat Namibië se onafhanklikheid en vryheid gewaarborg is deur vrede, openbare veiligheid, sekuriteit en die oppergesag van die gereg, wat voorvereistes is vir groei en ontwikkeling.

Die ekonomiese sektor – wat bestaan uit die ministeries van finansies; mynwese en energie; die omgewing en toerisme; industrialisasie, handel en SME ontwikkeling; landbou, water en bosbou; visserye en mariene hulpbronne; grondhervorming; ekonomiese ontwikkeling en nasionale beplanning; en openbare ondernemings – ontvang N\$6.7bn of 14.1% van die totale beplande uitgawes. Hiervan ontvang finansies (N\$4.3bn, uitgesluit rentebetaling) en landbou, water en

bosbou (N\$0.9bn) die meeste. Hulpbronne in hierdie sektor is beperk tot programme wat groei ondersteun ten einde makro-ekonomiese stabiliteit te beveilig, mededingendheid in die nasionale ekonomie te versterk en om die privaatsektor by projekfinansiering en beleggings te betrek.

Die administratiewe sektor - wat bestaan uit die kantoor van die president; kantoor van die eerste minister; die Nasionale Vergadering; die Nasionale Raad; die ouditeur-generaal; die ministeries van internasionale betrekkinge en samewerking; arbeid, arbeideidsverhoudige en werkskepping; stedelike en landelike ontwikkeling; asook die Verkiesingskommissie – ontvang N\$3.4bn of 7.6% van die totale beplande uitgawes. Hiervan ontvang landelike en stedelike ontwikkeling (N\$1.2bn) die grootste deel. Die toekenning aan hierdie sektor is daarop gemik om doeltreffendheid en versnelde gedienste grondvoorsiening te bespoedig, asook die verbetering van verantwoordelikheid en waarde vir geld.

Laastens, die infrastruktuursektor – wat bestaan uit die ministeries van werke en vervoer; asook inligting en kommunikasie tegnologie – ontvang N\$4.3bn of 8.1% van die totale beplande uitgawes. Die meerderheid van die infrastruktuursektor se toekennings is vir vervoer (N\$3.7bn) bestem. Hierdie toekenning maak voorsiening vir verbeterde infrastruktuur om te verseker dat Namibië sy doelwit bereik om 'n logistieke spilpunt vir die streek te word.

BELASTINGVOORSTELLE

- Die uitfasering van die huidige produksiebelasting aanspingskema en die omskepping daarvan in die Spesiale Ekonomiese Sone-regime
- Die bekendstelling van 'n 10% dividendbelasting op dividende wat aan Namibiese burgers betaal is
- Die aankondiging van belastingbetaling van liefdadigheids-, godsdienstige, opvoedkundige en ander instellings op kommersiële aktiwiteite
- Die uitbreiding van die bestaande hibriede belastingstelsel, deur belasting te hef op alle inkomstes wat uit buitelandse bronne gegenereer is
- Die bekendstelling van Waarde Toegevoegde Belasting op die inkomste van gelyste batebestuurders.
- Opheffing van die nul-belasting op suiker
- Instelling van die Namibië Inkomste Agentskap wat infaseer sal word, met Dag 1 wat vir 1 Oktober 2019 geormerk is

SONDEBELASTING

Die volgende verhogings in sondebelasting het op 20 Februarie 2019 in werking getree, soos deur die SACU-ooreenkoms vereis:

- Moutbier 12c per 340ml
- Ongefortifiseerde wyn 22c per 750ml
- Whisky N\$4.54 per 750ml
- Sigarette N\$1.14 per pakkie van 20
- Sigarettabak N\$1.19 per 50g
- Sigare 64c per 23g
- Ondersoek 'n winsbelasting van 37% op weddenskap- en dobbelenteite

TARESA IHÜB DI MARI#NÜI#UI?

!Hüb di mari#nüi#uis ge marin di lawellguib hia ra lgauba mätib #Hanuba ra #âlnällguisa marina #gâxa-üs tsî mätib nē marina nî sisenūs tsîna. Mari#nüi#uis ge kuriba ra !khō#gā (!khâ#hawebe soas ai), hia Namibiab !aroma !Hoa#khaiba xu 31 !Khüllkhâb sao ra kurib dib kōse 12 !khâga !khō#gā hâse ra !khoese. Mâ !hühnâsi mari#nüi#uis hoas ge !Aegulnōb Mâ#uidi !Gui#uiba (MTEF) !khō#gā hâ, hia aimülgarudi hō#gâdi tsî mâ#uidi sao ra !nona kurigu didi ai !gaolgaosase.

TARE-I IAROMAS MARI#NÜI#UISA A #HÂBASA?

!Hühnâsi mari#nüi#uis ge a #hâbasa !lis #hâ#hâsa lâsa ra !huru #Hanuba marisi #khâ!nâsa mäs !nâ !b mâ#ui !hüb di omkhâisens !gübade sîlnâs !nâga. Marikurib 2019/20 di mari#nüi#uis ge sao ra !nani danalkhaidi ai #âisa ra #nûi:

- !Khōlgara lomkhâis laroma Sâullkhâsib !Hüllaresa; !Gau sisen#uiba #hâbasa-i apa;;
- !Gailgai kai xün !hüb sâullkhâsib laroma a #hâ#hâsana tsî omkhâi sâullkhâsib !khae-üxûna;
- #Khâlnâsa mâ hoalnâ-aixa lomkhâis tsî sâullkhâsib !nâ ra hâ !kharagasina;
- Hui!nâ loroloros !gâsib dis !nâ tsî !gâilgâilnâ !hühâsigu !gâise hâs !nâ;
- Ailâ sisen#am !khâkorobe hōdawadi !guitikō-onâsiba tsî sîlnâ !goragusa !khūsiba;
- Mâ !aeb ai hâ #gom#gomsa tsî sîlnâhesa

#hanub loabade tsî #hanub xoallguisa mîmâide sîlnâ.

#Hanub ge marina !kharaga !gaugu ai ra !haolhao !b nē !gapise a mîsa !hühnâsi omkhâisende sîlnâ. !Nâsa !âb (95% xu !nâsa) #Hanub hō#gâdi dib ge teksmarina xu ra hâ, aillgause !guilguibe khoen hō#gâdi, #harugulkhain ra kuru hâlaro ra hō#gâdi, xün tsî loabadi hian sisenü-aona ra !laman (!Khâsib ai ra !Arohe Teks-i), omn, tsî mâtare!kharudi Southern African Customs Unionsa (SACU) xu- hia hō#gâdi !augalhüsi #harugugu laroma hâs – Namibiab tsîn a !Anil!hü !nâse. #Hanub ge !khâti hō#gâde ra !haolhao aillgause #Hanub a !Honkhoe ai #Nüi#gâdi (SOE’s), !noreluin tsî nau hâ !luiga xu ra #gâxa mâtare!di tsî !kharaga hâlaro ra maridi, administrasis ai ra mâtarehe marin, !kharagu ai ra hâ marin tsîna xu.

!Arul!b ge #Hanuba marina ra !haolhao aillgause marina !khuwis !nâ-ü, !hüb !nâ tamas ka i o !augalhüsi marillgâudi tawa !b !nâ !nubusib hia hō#gâs tsî mâ#uis !laegu ra hâba loaloe. !Khuwimaridi ge !khuwi-aihe ra khoena hâlaro ra mârisa laro-aihe hâse ra mâtare-oahe.

INÖB IHÜB MARI#NÜI#UIS DIB

Mai#nüi#uis 2019/20 marikurib dis ge a N\$66.6bn (!khō#gâ hâse #hanusi mâtare!di – !khuwimaridi mâtare!di tsîn hoana, 1.9% !gapilgapis kōlgâs disa ra !gause.

2018/19 mari#nüi#uis ge a N\$64.3 biljun. Mâ#uis ge !khâ !nōb ai !gui saolgagu ra kurigu ai nî hâ, aillgause N\$67.1 biljuna 2020/21 tsî N\$67.7 biljuna 2021/2 !nâ 2. !Nâ N\$66.2bn,

sa xus ge N\$7.9bn (11.9%) disa lhüb laesa omkhâis laroma a #nûi#uisa, nau N\$52.2bn (78.5%) hoalnâ-aixa sisenûs #hanub dis laroma a #nûi#uisa hîa, lnâpas surudeb ai ra hâlaro maris di mâtare-oasa N\$6.4bn (9.6%) ai mâse nê kurib di mari#nûi#uis lnâ.

#Hanub hō#gās 2019/20 laromas ge ra aimûlgauruhe N\$58.4biljuna sî!nâsa, 3.0% di lomkhâis lkha, lnâ N\$56.7 biljunshō#hâs hîa 2018/1 ai ge lhaolhaoes lkha lhao hâse. Nê lomkhâis hō#gās dis ge laubasenhe rasa Nôa lnais xa nêsi lnâsase SACU hō#gâde xu nî hâ..

Mari#nûi#uis lnubusib hîa 4.1% GDP lkha ra lgowelnôheb ge ra aimûlgaruhe 2019/20, hîa lomkhâis 4.0% fGDP 2018/19 lnâ ge llause. lhûhâsib surudebge laubasenhe rasa loa 49.6% GDP lomkhâisa nî ûhâ 2019/20 lnâ, 2018/19 lharos aib ge mâ i 46.3% GDP xu. Susudeb ge aimûlgaruhe rasa loa lgaub lnâ nî lomkhâi sao ra kurigu lnâ.

IGORA#GÂS MARI#NÛI#UIS DIS

lhûhâsib lâb -sao rana xu hâ llGaulnâs (llGaulnâs, #Nuwillkhâsib tsî !Haolnâsi llNaetin; lGapi llGaulnâs, llKhâllkhâkhâis tsî lAsa #Ande hâ-ûs; Surigu lGuitikôsib tsî lGôan lOabadi; #Urusib tsî lhûhâsi lOabadi; #Gam#gamsenlhurun, #Khamkhoesib tsî !Hûlnâsi lOabas; Torolkhamaon llHôn tsî lGâsiba lOroloros tsî lhûhâsi lOabadi hâdi - ge llis hoan xa a kai mari#nûi#uisa mâhe hâ 2019/20 marikurib lnâ, N\$28.2bn temas ka i o 48.9% lnâ lawellguisa mâtuidi disa. Nêse ge lnâ mûmûsa maris hîa a mâsas llGaulnâs

laroma (N\$12.9bn llGaulnâs, #Nuwillkhâsib tsî !Haolnâsi llNaetin tsî N\$3.1 bn lGapi llGaulnâsa) tsî #Urusib tsî lhûhâsi lOabade (N\$6.4bn). Marisihuib di lgora#gâdi ge nî #khâlnâ lasa llkhâllkhâkhô#gâb di sisenxa kaihe hoalnâ-aixa llgaulnâs lnâs, khora#uisase lēde mās lGapi llkhâllkhâsen!khaigu tsî lomn lkha xûna dîs llgaulnâdi tsîna tsî larulfi loabade nî mâ laes ra lomkhâi khami.

lhûhâsib !Norasasib lâb – sao rana xu hâ, !Hûlnâsi llHôn; tsî !Hûb lnâ #Gâxa tsî #Oas!; !Norasasib tsî llAwosasib (lAwalnâmn tsî !Khô-omdi lOabadi); llKhaubas; #Hanu-aisib; lhôakaolnarib Ôalnâlnans; lGoralgâs Xeneralî - hân ge llis lgamlise a kai mari#nûi#uis N\$11.7bn dis temas ka i o 21.8% lawellguisa mâtuis disa nî lkhôloa.

llKhaubas (N\$5.5bn) tsî !Norasasib tsî llAwosasib tsîn (N\$5.0bn) ge hoan xa a kai marisa nî lkhôloa. Nê mari#nûi#uis nê lâb lga ra ts ge ra llawollawo is Namibiab di lgomlgauxase ge hâ aitsama mâbasens tsî lnorasasib tsîna llawollawohe #khîb, lhûhâsib lnorasasib, llawosasib tsî #hanuga lgôalgâs hîa a #gaolkhâs lhüb di lomkhâis tsî omkhâisens laromara.

lhûsâullkhâsib lâb – sao rase Marillhôn; Maindi tsî lGaib, #Namipeb tsî !Narisarimas; Sâullkhâsib Omkhâis, #Harugub tsî SME Omkhâisens; !Hû-omkhâis, llGam-i tsî !Aublûlgâs; llAun tsî lGamhurib llUib; Khoena Hâllkhaimâs llKhawa Kôlgâs; Sâullkhâsib Omkhâisens tsî !Hûlnâsi lAwellguib; tsî #Haitsi #Nûi#gâdi tsîn ge nî lkhôloa N\$6.7bn temas ka i o 14.1% hoa lawellguisa mâtuidi disa. Nêsa xus ge, Marillhôn (N\$4.3bn, llara#ui

hāse surudeb ai ra hālaro mātare-oade) tsī
 !Hana#gās, !Gam-i tsī !Aubūilgās (N\$0.9bn)
 ge kai !āba nī !khōloa. Huisenxūn nē lāb din
 ge omkhāisensa ra #khālnā proxramgu ai nī
 lammāihe ī nēs lnā-ū !lawollawo !hūb sāullkhāsib
 di !lawosasiba, tsī #khālnā lnūguxalnā !āb
 !hūlnāsi sāullkhāsib diba tsī #gāxa-ū aitsama
 mābasen #nūi#gāde projekna marisise
 #khālnās tsī !guiride dīs lnā. ,

Administrasis di lāb - Sao ran !kha hāse
 Presidenti Beros; #Guro Ministers Beros;
 !Haosi #Nūs, Auditer-Xenerali; !Augalhūsi
 !Gaellaredi tsī Sisenlāreb; !Haosi !Awemā
 !Nans; Sīsengu, #Harugu !Gaellaredi tsī Sīsenga
 #Nuwis; Kailā tsī !Garolā Omkhāisens; !Hūidi
 Ōalnā !Nans – hān ge !haob ai N\$3.4bn
 tamasa ka i o 7.6% hoa lawellguisa mā#uis
 disa nī !khōloa. **Nēsa xus ge, Kailā tsī !Garolā
 Omkhāisensa (N\$1.2bn)** nī !khōloa. Nē lāb
 ra !khōloa maris ge !gāilgālnās !lnāpe hā
 #āuloasasib tsī !haelhae !lanai!hūde !anusa tsī
 !khāti !gāpilgāpi !ereamxasiba ūs tsī !khāsib
 maris diba #gāxa-ūsa.

!Ams ai, kurumāisa xūn di lāba - !khō#gā hāse
 Sīsengu; Daogu tsī !Narixūn; #Ans tsī !Nāu-
 tsī-!Hoa#harugu Texnologib ge nī !khōloa
 N\$4.3bn tamasa ka i o 8.1% hoa lawellguisa
 mā#uis disa. !Nāsa maris

TEKS-I AO!GUIGU

- Ūbē nēsi hā xūkurus ai
 #gao#gālnās teks-e tsī ūkhāi
 !ō-aisa Sāullkhāsib lāb #gae#guis
 kōse

- #Gāxa-ū 10 persentgu hālaro ra
 marisa, maridi hā !lan#āsaben
 ai ra mātarehen ai
- #Gāxa-ū teks-e mātaresa marihō#gās
 #nūi#gādi, #gomdi, !gaulnāsa ra mā
 !khain tsīn ai !ln marihō#gās !laxasin ai
- Khora#uis nēsi hā habagusa
 teks-i dis sisenūs hoa hō#gādi
 laugaba xu hān dina
- #Gāxa-ū VAT-e hō#gās xoamāisa
 #nūi#gādi !guirina ra mū#amn dis ai
- Ūbē VAT-e sukuri-i #ganlgauba xu
- #Nuwi Namibiab Hō#gās
 #Nūi#gāsa (Namibia Revenue Agency)
 !harol!harobese tsoatsoas !kha - #Guro
 tsēs 1 #Nūlnāiseb 2019 ai nī #nālnāse.

**GĀI TAMA SĪSEN#UIBA !HŪHĀSIB AI
 ŪHĀ XŪN TEKS-I**

Sao ra !gāpilgāpis hā !gāi tama sisen#uibā
 !hūhāsib ai ūhā xūn teks-i tib ge
 20 !Khanlgōab 2019 dis ai nī sisenxa,
 #gāolkhādi SACUs !nāuguxoallguib di di
 !naka:

- #Khon bir-i 340m l ai 12c
- !Gaisa tama wain-i 750ml ai 22c
- Sarun N\$1.14 pakis 20 sarugu
 dis ai
- Saru-tabaka-i N\$1.19 50g ai
- Sixarga 23g ai 64c
- Ōalnā !llkhāsib hō#gās teks-i 37 persentgu
 diba bedes tsī lnūguxalnā !āgu ai.

ONDYERO YOMAUNGURISIRO WOTJIMARIVA TJEHI OVIKWAYE?

Mondyero yomaungurisiro wotjimariva tjeji omu mu raisiwa kutja ohoromende ya tye kutja mai wongo vi otjimariva nu mai tji ungurisa vi. Ondyero yomaungurisiro wotjimariva ndji i kaenda koure wombura yotjimariva (kai kaenda otja kokarenda), oyo mOnamibia ndji uta mu Kozonjanga nga ko 31 ku Seninarindi wombura ngamwa yotjimariva, okutja omieze 12. Mombura ngamwa yotjimariva mu raisiwa omaungurisiro wotjimariva moruveze rwopokati (MTEF) okuisira komaukiro wotjimariva otjihite notjipite moure wozombura 3 ndu maze ya.

ONGWAYE ONDYERO YOMAUNGURISIRO WOTJIMARIVA TJEHI TJI I RI ONANDENGU?

Ondyero yomaungurisiro wotjimariva tjeji onandengu tjinene tjinga e ri mu mu yandjwa ozomburo ozonahepero zotjimariva kOhoromende ozo ndu mai ungurisa okuyenenisa ozondando zomekurisiro wehi. Ondyero yomaungurisiro wotjimariva tjeji yombura ndji 2019/20 ya tãtãtera kozongunde hamboumwe nda:

- Okutãtãtera komekurisiro nokuritiãzira pomirari vyomaãikonaparisiro wozondjo;
- Okutjita kutja pe kare omarundurukiro omanatjivara pu maye heperwa po tjinene;
- Okutunduza ombwiko moumbomba wayo nokutungurura omirari

vyokupwika nu mbi mavi tjurura omakamburiro wozondjo;

- Okuyandja oruyameto komekurisiro ngu maye waneke avehe nomaparangisiro wongorongova;
- Okuyandja ohambwarakaãa komaisirepo wousyona nokuyetapo onãno ombwa kotjiwaãa
- Okukaenda komurungu nomaãikonaparisiro wouhendi mbu ri po movinikorwa ovandu mbi ve muna nokutja ovandu ve haãasane ngamwa outumbe nozombwiro nde ri po;

Ohoromende okuvatera ovandu moruveze nouãakame nokuyenenisa mbi undjirwa ko otja kozonãvasaneno.

Ohoromende i woronganisa ozomburo zotjimariva momiano pekepeke kutja i yenenise ozondando zomekurisiro wehi nda tamunwa kombanda mba. Otjimariva otjingi tjapo tjohoromende (kombanda yo-95%) tji za motjijamurongo tji tji isiwa ko kotjimariva ovandu kourike wavo tji ve muna otjovinikorwa, ovinikorwa vyzongetjefa, ohununa (VAT) koviungura ovandu mbi ve ungurirwa noviãa ovo mbi ve randa, ouini na wina otjimariva tji tji za motjikesa tjomakutasaneno womahi wa Afrika Komamuho (SACU) – okuza momarandasaneno ku nomahi wopendje – Onamibia mu ri ri okaãepo. Ohoromende wina i isa otjimariva mozonganda zozongetjefa zayo (SOEs), oyo wina i muna okamariva kozonganda ozohupure zozondiyamanda novize vyarwe vyome-

hi, ozohununa nomiketo vyarwe koma-kaendisiro woviungura nozomberero oyo ndu i yandja.

Komurungu, ohoromende i isa otjimariva mokuyazema kutja okozonganda nde yazemisa otjimariva zomoukoto wehi nozouye wopendje, okupata na vyo ondovi pokati kovihite novipite. Otjimariva tji tja yazemwa tji sokusutwa pamwe notjiweziwa kotjiazema.

ONDJINDA YOTJIMARIVA OTJITYE-WA TJEHI

Ondjinda yotjimariva tjehe mombura yotjimariva ndji 2019/20 tji ta pozondora za Namibia (N\$) omatau 66.6 (mu mu novisuta vyokotjiveta – omasutiro wovimari-va mbya yazemwa) okutja tja yeruruka no-1.9% okuisira kondyero yotjimariva tjombura yotjimariva ndji 2018/2019 tji tja ri pozondora za Namibia (N\$) omatau 64.3. Ovimariva ovipite poo oviungurisiwa okuzambo otji mavi teki pamwe mozombura ndu maze kongorere mbo, ma rire ozondora za Namibia (N\$) omatau 67.7 mombura yotjimariva ndji 2020/21 nu wina ma rire ozondora za Namibia (N\$) omatau 67.7 mombura yotjimariva ndji 2021/22. Mombura yotjimariva ndji ozondora za Namibia (N\$) omatau 7.9 mozondora za Namibia (N\$) omatau 66.2 za ungurisiwa otjotjimariva tjomekurisiro koviṅa mehi mbya tandwa okuungurwa ngunda ozondora za Namibia (N\$) omatau 52.2 (78.5%) aza yandjwa koma-kaendisiro woviungura vyohoromende

ngunda omasutiro wotjimariva otjiweziwa ku ihi otjiazema atja tje pozondora za Namibia (N\$) omatau 6.4 (9.6%) mombura yotjimariva ndji.

Otjimariva otjihite kombura yotjimariva 2019/20 matji undjirwa pokurira ozondora za Namibia (N\$) omatau 58.4, tji tje kuru no-3.0% okuza pozondora za Namibia (N\$) omatau 56.7 tjaatji undjirwa po okuwongwa mombura yotjimariva ndji 2018/19. Omarundurukiro omawa nga maye undjirwa kutja ya za momawongero omawa okuza motjikesa tjomakutasaneno womahi wa Afrika Komamuho (SACU) ngaaye ha undjirwa ko.

Maku undjirwa kutja mape kaiya otjimariva tji tji ta po- 4.1% zondengu yovihepwa avihe mbi ungurwa mehi (GDP) mombura yotjimariva ndji 2019/20 nao, tji matji kuramene po o 4.0% zondengu yovihepwa avihe mbi ungurwa mehi (GDP) mombura yotjimariva ndji 2018/19. Ondjo yohoromende mai undjirwa ko okunenepara nga po-49.6% zondengu yovihepwa avihe mbi ungurwa mehi (GDP) mombura yotjimariva ndji 2019/2020, nge ri omayerurukiro okuza pondondo yombura yotjimariva 2018/19 ndja ri po-46.3% zondengu yovihepwa avihe mbi ungurwa mehi (GDP). Ondjo mai undjirwa okukura katiti tji mai sasanekwa ku nongdu yovihepwa avihe mbi ungurwa mehi (GDP) mozombura ndu maze kongorere mbo.

OMAHONGERO WOTJIMARIVA OTJITYEWA

Orupa ndwi rwotjiwaṅa – mu mu nomahongero (Omahongero, Oumemanongo nOmbazu, Omahongero wokombanda, Omahongero woviungura nOmaunguro woviṅa ovipe); Onḁekasaneno nOnḁuno ombwa yOvanatje; Ouveruke nOnḁunino yOtjiwaṅa; Omanyando, Omitanda nOtiungura kotjiwaṅa; Oviṅenge vyOvarwe ovakuru; Omaisirepo wousyona nOnḁuno ombwa yOtjiwaṅa – ootupa tu twa haṅenwa otjimariva otjingitjingi motjimariva otjityewa hi mombura ndji 2019/20 tjinga otupa hwi atwa muna ozondora za Namibia (N\$) omatau 28.2 poo 48.9% zotjimariva otjiungurisiwa motjimariva otjityewa hi. Ihi omena rotjimariva otjingi tji tja yandjwa komahongero (ozondora za Namibia (N\$) omatau 12.9 kOmahongero ozondora za Namibia (N\$) omatau 3.1 kOmahongero wokombanda) Ouveruke nOnḁuno ombwa yOtjiwaṅa (ozondora za Namibia (N\$) omatau 6.4). Otjimariva hi matji vatere omarundurukiro nge yap o momahongero nga ohamure, matji vatere omatandauriro womahongero nga wokombanda nomerihongero woviungura vyokomake nokutjita kutja ozombatero nḁe yandjwa kotjiwaṅa ze hitasane notjivarero tjovature tji tji kurira ko.

Orupa rwondjeverero yotjiwaṅa – mu mu norupa rwOviṅenge vyomoukoto wehi nomahitiro nomapitiro womehi; Ondjeverero nOupore (Oporise norupa oruviuravandu); Orupa rwovita;

Orupa rwozombanguriro; Otjimbumba Otjipirukiratiku; Ohahende onene yohoromende – matu munu otjimariva otjitjavari mouingi tjozondora za Namibia (N\$) omatau 11.7 poo o 21.8% zotjimariva otjiungurisiwa motjimariva otjityewa hi.

Mu ihi, **Orupa rwovita (ozondora za Namibia (N\$) omatau 5.5) Ondjeverero nOupore (ozondora za Namibia (N\$) omatau 5.0)** ootupa tu matu munu otjingitjingi. Omayandjero wotjimariva kotupa hwi okukwizika kutja ongutukiro ndja za pouzeu ai ha tombwa, pe kare ohange, ondjeverero kotjiwaṅa, oupore nomananeno nge ri otja koveta, mbi ri oviṅa mbi sokukarapo komekurisiro.

Orupa rwongorongova – mu mu norupa rwOvimariva; Ozomine nOvikaendise; Ozondendera nOvaryange; Omipepo, Omarandasano nomekurisiro wozongetjefa ozonditi nozopokati (SME); Otutumbo novikunwa; Omaṭunino wehi; Omekurisiro wombwiko nOndyero yOviungura nOzongetjefa zotjiwaṅa – matu munu ozondora za Namibia (N\$) omatau 6.7 poo o 14.1% zotjimariva otjiungurisiwa motjimariva otjityewa hi. Mu ihi, orupa rwOvimariva (ozondora za Namibia (N\$) omatau 4.3, mu mu hi notjimariva otjiweziwa kotjiyazema) nOtutumbo novikunwa, Omeva nOmaha (ozondora za Namibia (N\$) omatau 0.9) e ri otupa tu matu munu otjingitjingi morupa ndwi. Ozomburo zotjimariva morupa ndwi maze yandere pokuvatera ozoporoha-

rama nde notjiṅa nomekurisiro kutja pe kare onḍikameno mombwiko aihe moumbomba wayo, okutjita kutja ombwiko yehi i riyeyu, okuyeta otupa hwi ombirivate mokuvatera ozoporojeka novimariva nokupwika mu inda ozoporojeka.

Orupa rwomakaendisiro woviu-ngura

– mu mu nOmeroo yOperesindenda; Omeroo yOministra Ondenga, Ombongarero yOtjiwaṅa; Omutare womambo wovimariva; Omaunguriro wakumwe ku nomahi wopendje; Otjirata tOtjiwaṅa; Oviungura, Omipepo nOmamemeno woviungura; Omekurisiro wovihuro notukondwa twokozombanda; Orutu orukaendise rwomatororero matu munu ozondora za Namibia (N\$) omatau 3.4 poo o 7.6% zotjimariva otjiungurisiwa motjimariva otjityewa hi. Mu ihi, orupa rwOmekurisiro wovihuro notukondwa twokozombanda maru munu otjimariva hi otjingitjingi tjozondora za Namibia (N\$) omatau 1.2. Omayandjero wotjimariva korupa ndwi ya tanderwa okupwisa omaunguriro waindwi orupa mu rwo oruni nokuhakahanisa omayandjero woviungura na wina okutunduza omerizirira kutja pe kare omaunguriro nga pwire po onḍengu yotjimariva tji tja yandjwa.

Komaandero, orupa rwomatungiro woviungurisiwa – mu mu norupa rwOviungura; Ovitooore; na wina orupa rwOunongo womahakaeneno nomayandjero wondjivisiro – otwo tu matu

munu ozondora za Namibia (N\$) omatau 4.3 poo o 8.1% zotjimariva otjiungurisiwa motjimariva otjityewa hi. Otjimariva otjingitjingi tjomekurisiro woviungurisiwa ozondora za Namibia (N\$) omatau 3.7 matji yandjwa korupa rwOvitooore. Omayandjero wotjimariva korupa ndwi ya tanderwa kutja ye yete oviungurisiwa mbi mavi tunduza omekurisiro ngu maye tjiti kutja Onamibia ri yenenise oturoto twaro twokurira otjikutiriro mu mu herukira oviṅa morukondwa.

OMANINGIRA OHUNGA NOTJITJAMURONGO

- Okuisapo omuano mbwi mbu ri po nai wokuhina okusuta otjitjamurongo komaunguriro woviṅa mbu ri po nai nokuurisa orupa rworuveze rwapeke rwongorongova
- Okutwapo otjitjamurongo tjozopere-sende 10 tji matji sutwa kovinikorwa mbi sutwa kovature mbe ri mOnamibia
- Okutwapo otjitjamurongo tji matji sutwa i imba mbe kaendisa ongetjefa movitamba oviyandjambatero yotjari, vyozungamburiro, vyomahongero notupa twarwe ohamukwao na ihwi
- Okutandaura omawongero wotjitjamurongo kutja orupa romawongero wotjitjamurongo aru ha kukutire pemwe nungwari ru wonge otjitjamurongo okuza mozomburo ngamwa zovinikorwa nga ku inda

- nḡe za pendje nehi
- Okutwapo otjitjamurongo otjisutwa kokuweza onḡengu (VAT) kovaḡakamise vouini wozongetjefa
- Okuisapo omuano mbwi wokuhina okusuta otjitjamurongo otjisutwa kokuweza onḡengu (VAT) koutji mbu ri po nai.
- Okuzikamisa orutu oruwonge rwotjitjamurongo rwa Namibia ndu maru zikamisiwa okapaze kokapaze nu indi eyuva etenga romautiro womazikamisiro waro ra kekerwa ndi tji maye tjiti 1 Seninaḡi 2019

- Ousihara ozosenda 64 mozograma 23
- *Mape nongononwa kutja pe munike otjitjamurongo tjozoperesende 37 kozonganda zokumbetja nozomanyando*

OTJITJAMURONGO KOVIUNGURISI- WA OVIHINAHEPERO

O Mayerurukiro wotjitjamurongo koviungurisiwa ovihinahepero mbi maye utu okuza ndi tji ya tjiti 20ku Tengarindi 2019, otja tji pe undjirwa ko monḡuvasaneno yoSACU:

- Ombira yovirya ozosenda 12 mozomiririta 340
- Ovaina ndji hi na oarukohoo onyingi ozosenda 22 mozomiririta 750
- Owhisky N\$4.54 mozomiririta 750
- Ousarute N\$1.14 mokapaki mu mu yenda ousarute 20
- Omakaya wokonyungu N\$1.19 mozograma 50

**OMUTENGENEKWATHANEKO
GWIIMALIWA GWOPASHIGWANA
OSHIKE?**

Omutengenekwathaneke gwOpashigwana gwelongitho lyOshimaliwa ogwo ondugethaneke yoshimaliwa ndjoka ya ndjandjukununa mo nawa nkene Epangelo lya dhiladhila oku shi longitha. Omutengenekwathaneke gwOshimaliwa ogwa kwatela mo elongitho lyokomumvo lyoshimaliwa (ashike kashi shi pakalindeli kesiku). Ohagu tameke mesiku 1 lyaApilili sigo mo 31 yaMaalitsa gwomumvo tagu landula. Omutengenekwathaneke gwopashigwana kehe ogwa kankamekelwa komutungilo gwelongitho lyoshimaliwa shUule wethimbo lyOpokati lyoomvula ndatu (Medium Tem Expenditure Framework – MTEF), ngoka wa kankamekelwa komutengenekwathaneke gwiiyemo nogwoshimaliwa shi na okulongithwa muulethimbo woomvula 3 tadhi landula.

OMOLWASHIKE OMUTENGENEKWATHANEKO GWA PUMBIWA?

Omutengenekwathaneke gwopashigwana gwelongitho lyoshimaliwa ogwa simana molwashoka otagu dhana onkandangala ya simana unene mokugandja oonzo dhopashimaliwa kepangelo opo li yi longithe mokutula miilonga iilalakanenwa yalyo yomapendulopo gopashigwana. Omumvo gwiimaliwa gwo 2019/20 - ogwa kankamekelwa kiitsa ihamano ya simana tayi landula:

- Okukaleka po omulandu tagu etitha eyambulepo lyomahupilo nokweetitha omalunduluko mpoka ga pumbiwa
- Okukondopaleka omahupilo nekalokopo lyomahupilo;
- Okugandja eyambidhidho keliko li koke nokweeta po iinyangadhalwa ya yooloka yokutaneke omahupilo;
- Okudhenga po oluhepo thiluthilu nehwepopaleko lyonkalonawa yaayehe;
- Noshikwawo okushonopaleka omwaka gwiiyemo kaayi thike pamwe nokweeta po onkalo yi li nawa yaantu ayehe.
- Okugandja omayakulo gepangelo pethimbo, ge shi okwiinekelwa nokugwanitha po iinakugwanithwa yepangelo.

Epangelo ohali gongele iimaliwa pamikalo dha yoolokathana opo li vule okwaadha iilalakanenwa yopamapendulopo gopashigwana. Oyindji yomiimaliwa mbika hayi kungulukile mEpangelo (yoopelesenda dha konda po 95) ohayi zi miifuta yiifendela, ngaashi iifendela mbyoka hayi zi koondjambi dhaantu oohandimwe, mbyoka hayi kungungunwa kiiyemo yomahangano, mbyoka hayi zi momayakulo nomiilandomwa mbyoka hayi landwa kaantu nosho wo okuza pondje taa futu o-VAT). Osho wo iihohela hayi zi kEhangano yiifuta yUukumwe wliilongo yaAfrica (African Customs Union).

Ongiiyemo yopaipindi yopaigwana, moka Namibia e li Oshilyolongo. Epangelo ohali gongele wo iiyemo okuza komahangano

gopapangelo, yimwe tayi zi miifendela yelanditho lyokawe nomiikwamina yilwe ya yooloka osho wo miifuta mbyoka hayi pulwa mokugandja omayakulo gopambeleva nomomangeelofuto haga pewa aantu.

Oshikwawo epangelo ohali gongele oshimaliwa pakulya omikuli dhiimaliwa, komahangano omaniimaliwa gomoshilongo nenge gopaigwana, opo li thitike omwaka pokati kiimaliwa mbyoka tayi kungulukile mepangelo niimaliwa mbyoka tayi longithwa po. Iimaliwa mbika ya liwa omikuli ohai shunithwa kwa gwedhwa iihohela.

UJWINDJI WOMUTENGENEKWA-THANEKO

Omwaalu aguhe kumwe gwomutenegenekwathaneke gwelongitho lyoshimaliwa shomumvo 2019/20 (mwa kwatelwa iifuta ayihe yepangelo – okufuta omikuli) ugu thike poobiloni N\$66.6. Shoka shi li eyopombanda noopelesenda 1.9 okuyelekanitha nomutenegenekwathaneke gwa talululwa gwomomumvo 2018/19 ngoka gwa li oobiloni N\$64.3. Elongitho lyoshimaliwa momumvo tadhi landula itali ka lunduluka unene, momumvo 2020/21 otali ka kala oobiloni N\$67.1 momumvo 2021/22 oobiloni 67.7. Momwaalu gwiimaliwa oobiloni 66.2, oopelesenda 11 dhiimaliwa ano oobiloni N\$7.9 ogwa nuninwa okulongithwa miipambeleva yehumithokomeho lyoshigwana omanga iimaliwa oobiloni N\$52.2 (oopelesenda

78.5) gwa nuninwa okufuta iilonga noondjambi mepangelo.

liyemo yepangelo yomumvo 2019/20 otayi tengenekwa yi kale oobiloni N\$58.4, tayi koko noopelesenda 3.0 okuza miimaliwa oobiloni N\$56.7 dhiiyemo mbyoka ya li ya tengenekwa opo yi kale ya gongelwa momumvo 2018/19. Ehwepopalo ndika liiyemo okwa tegelelwa li kondopalekwe kiiyemo tayi zi ko-SACU mbyoka yi indjipala shi vulithe pwaashoka kwa li sha tegelelwa.

Ekuluko lyomutenegenekwathaneke olyo tengenekelwa poopelesenda 4.1 dhomwaalu gwiilikolomwa mbyoka hayi longwa moshilongo momumvo gwelongitho lyoshimaliwa 2019/20, shoka shi li eyopombanda okuza poopelesenda 4.0 dhomwaalu gwiilikolomwa mbyoka hayi longwa moshilongo yomumvo gwiimaliwa 2018/19. Omwaalu gwomikuli dhepangelo okwa tegelelwa gu londe noopelesenda 49.6 gwomwaalu gwiilikolomwa mbyoka hayi longwa moshilongo gwomumvo gwimaliwa 2019/20, eyopombanda lyoopelesenda 46.3 yomumvo gwiimaliwa 2018/19 pamayalulo giilikolomwa mbyoka hayi longwa moshilongo yoopelesenda 46.3. Omwaalu gwomikuli okwa tegelelwa gu ye pombanda kashona shi ikwatelelela kwaashoka ta likolwa moshilongo momumvo tadhi landula ko.

ETOPOLO LYOSHIMALIWA SHOMUTENGENEKWATHANEKO

Oshikondo shonkalonawa yoshigwana - Moshikondo shika omwa kwatela (Elongo lyopetameko, Uunkulungu, Omuthigululwakalo, nElongo lyopombanda, Omadheulo neyetepo lyomikalo omipe); Ethikopamwe paukashike-ko-okantu nonkalonawa yaanona; Uundjolowele nOnkalonawa yaayehe, Omaudhano, Aanyasha niilonga yopashigwana, lipambe yoonakulwa aakulu nEkandulopo lyOluhepo nOnkalonawa yOshigwana. Oshikondo shika osho sha pewa oshipambu oshinene shomutengenekwathaneke gwiimaliwa gwomumvo 2019/20. Sha pewa oobilion N\$28.2 nenge tu tye oopelesenda 48.9 dhiimaliwa ayihe mbyoka ya dhiladhililwa okulongithwa.

Shika osha etithwa komwaalu omunene gwiimaliwa ngoka gwa pewa Uuministeli wElongo (oobilion N\$6.4), osho wo Uuministeli wUundjolowele nOnkalonawa (oobilion N\$6.4). Egandjo lyoshimaliwa otali ka yambidhidha etulomiilonga lyomusindalandu gwelongo omupe, okumbwalangandjeka oompito dheilongo miiputudhilo yopombanda yopaungomba nosho wo okugandja omayakulo taga endeke pamwe nekoko lyoshigwana.

Oshikondo shegameno lyopashigwana - Oshikondo shika osha kwatela mo Uuministeli wlinima yomeni lyOshilongo nEgameno lyOkoongamba; (opolisi nE-

zulonkalo, Etanga lyegameno, Uuministeli wUyuuki, Okomisi yOkukondjitha Uulingilingi, Ombelewa yaHahende-ndjaji nOompangulilo - otashi ka pewa omwaalu omutiyali muunene gwiimaliwa omutengenekwathaneke, tashi ka pewa oobilion N\$11.7 nenge tut ye oopelesenda 21.8 dhomwaalu aguhe kumwe gwomutengenekwathaneke gwiimaliwa ngoka gwa nuninwa okulongithwa.

Etanga lyegameno (oobilion N\$5.5) nUuministeli wEgameno oobilion (N\$5.0bn) otawu ka pewa oshipambu oshinenene. Egandjo lyoshimaliwa koshikondo shika otali kwathele mokukwashilipaleka kutya emanguluko lyaNamibia ndyoka lya zi puudhigu olya kwashilipalekwa li kale li naombili, egameno lyaantu nedhiginino lyoveta, iinima mbyoka oyo yi li ya pumbiwa mekoko nehumokomeho moshilongo.

Oshikondo shomahupilo – osha kwatela mo Uuministeli wlinimaliwa; Oomina nlikwamalusheno; Omidhingoloko nOmatalelopo; likwafabulika, lipindi nOmapendulopo gOongeshefa Oonshona naandhoka dhopokati; Uunamapya, Omeya nUuteku wlihwai; Oohi nOonzo dhomEfuta, Etalululo lyevi, Omayambulopo gEliko nOmathaneke goPashigwana, osho wo Omahangano gepangelo - oshikondo shika osha pewa oobilion N\$6.7 nenge oopelesenda 14.1% dhelongitho alihe kumwe lyiimaliwa ya longekidhwa. Pamayalulo ngaka Uuministeli wlinimaliwa

(oobilion N\$4.3, inamu kwatelwa iihohela yiifuta) omanga Uuministeli wOmeya nUuteku wlihw (oobilion (N\$0.9) otawu ka mona oshipambu oshinene.

Oonzo dhomoshikondo shika otadhi ka longithwa dha ngambekelwa koopoholama ndhoka tadhi yambula po ehumokomeho nokugamena onkalo yomahupilo yi li nawa, okukondopaleka ekoko lyomahupilo gopashigwana li li hwepo okuyelegekanitha namakwawo, okweeta mo omahangano gopaumwene mokukwathela moompumbwe dhopashimaliwa nomomapungulo taga lalakanene okweeta po ontanitho.

Oshikondo shElelo - Oshikondo shika osha kwatela mo Ombelewa yOmupresidende, Ombelewa yOmupilima, Omutumba gwopaShigwana; Ombelewa yOmuyalulindjayi, Omakwatathano nOmalongelokumwe goPaigwana. Egumbo lyOpaShigwana Etiyali lyOkutota Ooveta, Uuministeli wliilonga, Onkalo yAaniilonga nEholokitho po lyOompito dhlilonga.; Eyambulopo lyilando nOmahala gokOmikunda, nOkomisi yOmahogololo.

Momwaalu nguka, Uumimisteli wEyambulopo lyiilando nOmahala gokomikunda owa pewa mo oshipambu oshinene shoobilion (N\$1.2). Egandjo lyiimaliwa kOshikondo shika otali lalakanene okuhwepopaleka iilonga yomeni nokweendelelitha eyopaleko negandjo lyiikwaniipangitho mevi ndyoka lya

pumbiwa okugandjwa osho wo okukwathela meyambulopo lyesiloshimpwiyu lyiinima nokulongitha iimaliwa ngaash yi na okulonga.

Hugunina, Oshikondo shlikwaniipangitho - Mwaashika omwa kwatelwa Uuministeli wliilonga, liyenditho nUumisteli wOmauyelele nUutekinolohi – oshikondo osha pewa oobilion N\$4.3 nenge oopelesenda 8.1 dhomwaalu aguhe kumwe gwiimaliwa mbyoka ya thanekelwa elongitho. Oshipambu oshinene shiimaliwa yOshikondo shlikwaniipangitho otashi pewa Oshikondo shliyenditho, (oobilion N\$3.7). Egandjo lyoshimaliwa koshikondo shika otali kwatha ehumithokomeho lyiikwaniipangitho opo ku kwashilipalekwe kutya Namibia ota gwanitha po omalalakano ge opo a kale oye dhangi megandjo lyiikwaniipangitho moshitopolwa.

IYETWAPO YIIFENDELA

- Okukutha po omulandu ngoka gu li po gokuhafutitha iifendela yi li pevi kwaamboka haa nduluka iinima nokulundululila shika pamulandu gwowina gwehala lyomahumokomeho gomahupilo moka omautho gokupindika.
- Okweeta po omulandu gwokukunguna ko iifendela yoopelesenda 10 kiimaliwa mbyoka aakwashigwana haa futwa tayi zi komahangano moka ye na miipambuliko yawo.
- Okweeta po oofuto dhiifendela

komahangano ngoka ihaaga lalakanene okulikola sha, osho wo omahangano gopamaitaalo, omahala gopaitaalo, gopalongo nosho wo omaludhi ga yooloka giiputudhilo ga fute iifendela uuna taa ningi iilongadhalwa hayi eta iyiyemo.

- Okutaneka omikalo dhokugongela iifendela pakuhitilila omukalo ngoka gu li po ngashingeyi gwokufutitha iifendela tashi ningwa pakufutitha aantu ayehe mboka haa mono iyiyemo okuzilila pondje yoshilongo.
- Okukweeta po iifendela yengushupaleko (VAT) kiyiyemo yomahangano omapunguli haga pongolola iimaliwa.
- Okukutha po okwaafuta iifendela yengushupaleko (VAT) yosuuka.
- Okutota po Oshikondo shOkugongela lifendela shaNamibia tashi endeke ko onkatu nonkatu nokwa thanekwa shi ye miilonga mesiku lyotango lyaKotoba 2019.

oosenda 22 paemililita 750

- Owisika N\$ 4.54 paemililita 750
- Omakaya N\$1.14 mokapakete komakaya ge li mo 20
- Omakaya guusekeleta N\$1.19 paehalama 50
- Omakaya gomoombapila (Cigars) 64c paehalama 23
- *Okutala elikolo mo lyiifendela yoopesenda 37 dhokundombola omashina nomaudhano giikwakompiuta*

IIFENDELA YIINIMA YA NIKA OSHIPONGA

Omagwedhelo tanga landula giifendela yiilandomwa ya nika oshiponga otaga ka tulwa miilonga momasiku 20 Febuluali 2019, ngaashi sha uthwa patsokumweuvathano lyo-SACU:

- Ombiila ya longwa momalta (malt) oosenda 12 paemililita 340
- Omaviinu ge na oalkoholi onshona

TEKANYETSO YA MADI YA SECHABA KE ENG?

Tekanyetso ya madi ya Sechaba ke thulaganyo ya madi ee supang ka fa Mmuso o ikaelelang go Kokoanya madi ka teng le ka fa o ikaelelang go adirisa ka teng. Tekanyetso ya madi ya Sechaba e akaretsa ngwaga (eseng ngwaga ka dikgwedi), o o simololang ka 1 Moranang go isa 31 Mopitlwe mo ngwageng mongwe le mongwe wa madi, mme one ona le dikgwedi dile 12. Tekanyetso nngwe le nngwe ya Sechaba e akaretsa le Kgolaganyetso ya Tshenyegelo ya Nakonyana (KTN), e e rulagangwang ka tswelotso ya kuno le ditshenyegelo tsa dingwaga diletharo tse di latelang.

KE KA NTLHA YA ENG FA TEKANYETSO YA MADI ELE BOTLHOKWA?

Tekanyetso ya madi ya Sechaba e botlhokwa ka gonne e na le seabe se setona ka go naya Mmuso dintlha tse di tlhokegang tsa go bona madi mo tirisong ya maikaelelo a tlhabololo ya sechaba, mme tekanyetso ya ngwaga wa madi wa 2019/20 e tsepile mo dintlheng dile thataro:

- Pabalelo ya Kgolô e e tlhokegang ya Tshwaragano ya Madi.
- Thatafatso ya metheo emetona ya ikonomi.

- Tshegetso ya kgolôkaketso le mefutafuta ya ikonomi.
- Tlamelo ya go nyeletsa botlhoki le tlhabololo ya kagiso mo sechabeng.
- Legape tlamelo ya go ngotla go se lekane ga kuno ya batho le go bona khumo ka go kgaogana.
- Kabo ya dithuso tse di tlhokegang, tse di kgonegang mo sechabeng, tsa boikanyo, ka nako, le go dira ditshwanelo tsa Mmuso tse di tlamileng sechaba.

Mmuso o rulaganya metswedi ya madi ka mekgwa ele mentsi go bona maikaelelo a mo godimo a tlhabololo ya sechaba. Botona jwa lotseno lwa Mmuso (go tlola 95%) lo tswa mo lekgethong le le duelwang ke batho mo kunong ya bone, mo merokotsong e e bonwang ke makoko, dithoto le ditshwanelo tse di rekwang ke badirise (lekgetho la dithoto), dithoto, le madi a a tswang mafisa a Kutlwano ya Dithekiso le Aferika Borwa (SACU) – ele ditshupatefo tsa khwebo ya mafatshe, ka Namibia le yone ele Tokololo ya mafatshe ao. Gangwe le gape Mmuso o kokoanya madi a kuno mo metswedding ya karolelo e jaaka Makoko a Semmuso (SOE's), merokotso ya meepo ya ditaamane le tse dingwe, dituelo tsa tsamaiso, ditefiso le melato.

Ebile Mmuso o kokoanya madi ka go adima mo go boraditšhelete ba mogae kgotsa ba mafatshe, go thiba phatlha e

e mo gare ga kuno le tshenyegelo. Madi a go adima aduelwa go beng ba one ka dinamane.

BOTONA JWA TEKANYETSO YA SECHABA

Botona ka bojotle jwa tekanyetso ya madi ya ngwaga wa 2019/2020 ke N\$66.6 bn (go akaretsa le dituelo tsa molao – tuelo ya dikadimo) mme e emela koketso ya 1.9% ya tekanyetso e e boeleditsweng ya 2018/19 ya N\$64.3 bilione. Tshenyegelo etla nna ele kwa tlase mo dingwageng tse di tihatlamang, ele N\$67.1 bilione mo go 2020/2021 le N\$67.7 bilione mo go 2021/22. Mo go N\$66.2bn, N\$7.9bn (11.9%) ene e abetswe go dirisiwa mo tlhabololong ya sechaba mme ele gore N\$52.2bn (78.5%) ene e abetswe mo tekanyetsong ya tsamaiso ya Mmuso, etswe dinamane tsa dituelo tsa sekoloto sa Mmuso di eme mo go N\$6.4bn (9.6%) mo ngwageng ono wa madi.

Kuno ya Mmuso mo ngwageng wa 2019/20 e akangwa go ka nna N\$58.4 bilione, ele kgolô ya 3.0% go tswa mo go N\$56.7 bilione ya kuno e e neng e akantswe go kokoangwa mo ngwageng wa 2018/19. Tokafatso e ya kuno e ka bonwa ka ntlha ya koketsego ekwa godingwana ya ditshupatefo tsa SACU.

Go akangwa tlhalelo e e ka nnang 4.1% ya GDP mo tekanyetsong ya GDP e

ya 2019/20, mme yone ele tokafatso mo go ditlhalelo tsa 4.0% ya GDP ya 2018/19. Sekoloto sa thoto ya batho se tla tlhatlogela kwa go 49.6% ya GDP ka 2019/20, ele koketso go tswa mo maemong a yone a 46.3% ya GDP. Sekoloto se akanngwa go gola ka bokoa go bapa le GDP mo dingwageng tse di tihatlamang.

KABO YA TEKANYETSO

Karolo ya Tshedisano – e e akaretsang Thuto (Thuto, Botsweretshi le Setho, le Thuto e e Kwagodimo, Katiso le Bokgoni); go Lekana ga Bong le Kagiso ya Bana; Boitekanelo le Dithuso tsa Setho; Metshameko, Baša, le Tirelo ya Sechaba; Merero ya Bagale; le Ngotlo ya Botlhoki le Kagiso ya Setho – ne di abetswe karolo e tona ya tekanyetso mo ngwageng wa madi wa 2019/20, di amogela N\$28.2bn kgotsa 48.9% ya ditshenyegelo tse di neng di rulagantswe. Se se dirwa ke kabelo e e bonagetseng e newa **Thuto (N\$12.9bn e newa Thuto mme N\$3.1bn eya kwa Thutong e e kwa Godimo) le Boitekanelo le Kagiso ya Setho (N\$6.4bn)**. Dikabelo tse tsa madi di tla thusa tirisano ya thulaganyo entšhwa ya thutokakaretso, kgonagalo e e tswelletseng ya go bona thuto e e kwa godimo le thuto ya tiro le go tlhokomela tirelo ya sechaba malebana le go oketsega ga sechaba.

Karolo ya Tirelo ya Batho – e e amang Merero ya Selegae le Khudugelo; Polokego le Pabalelo (Mapodisi le Tirelo ya Kgolego), Sešole; Tshiamiso; Komisi ya Twantsha Bosenyi; Agente o Mogolo; le Baathodi – ba tla newa kabelo ya bobedi ka botona; ba newa N\$11.7bn kgotsa 21.8% ya tshenyegelo yotlhe e e rulagantsweng.

Mogo yone Sešole (N\$5.5bn) le Polokego le Pabalelo (N\$5.0bn) di tla newa kabelo e tona go feta. Kabelo mo karolong e e thusa go netefatsa gore kgololesego le boipuso mo Namibia tse di bonweng ka mašetla di nne jalo ka tshireletsego ya kagiso, polokego ya batho, pabalelo le tsamaiso ya molao, mme ele tsone tse di tlhokegang.

Karolo ya Ikonomi – e e akaretsang Madi; Meepo le Maatla; Tikologo le Bojanala; Madirelo, Kgwebo le Tlhabololo ya SME; Bolemi, Metsi le Dikgwa; Ditlhapi le Dibopiwa tsa Metsi; Tlhabololo ya Lefatshe; Tlhabololo ya Ikonomi le Thulaganyo ya Sechaba; le Tiriso ya Batho – di tla newa N\$6.7bn kgotsa 14.1% ya tshenyegelo yotlhe e e rulagantsweng. Mo go yone, **Madi (N\$4.3bn, kwantle ga dituelo tsa dinamane) le Bolemi, Metsi le Dikgwa (N\$0.9bn)** di tla newa dikabelo tse di tona go feta tse dingwe. Dithuso mo karolong e di tla nna tsa go tlhotlheletsa mananeo a kgolô go babalela titamiso ya

ikonomi ka botona, go thatafatsa gaisano ya ikonomi ya sechaba, kokoanyo ya bagwebi go duela diporojeke le kgwebiso ya madi.

Karolo ya Tsamaiso – e e akaretsang Kantoro ya Tautona; Kantoro ya Tonakgolo; Ntlo ya Melao; Moruni o Mogolo; Tsalano le Tshwarisano le ba Mafatshe; Kgotla ya Sechaba; Tiro, Tsalano ya Madirelo le Tlhamo ya Thapo; Tlhabololo ya Ditoropo le Kwa Magaeng; le Lekgotla la Ditlhopho – di tla newa N\$3.4bn kgotsa 7.6% ya tshenyegelo yotlhe e e akantsweng. Mme mo go yone, **Tlhabololo ya Ditoropo le kwa Magaeng (N\$1.2bn)** e tla newa kabelo e tona go feta. Madi a a abelwang karolo e ke a go tokafatsa tsamaiso mo mmusong le go akgofisa dithekiso tsa mmu o o tlhabolotsweng mmogo le go tlhatlosa boikarabelo le kgodiso ya madi.

Bofelo, karolo ya Dithulaganyetso – e e akaretsang Mediro; Dipalangwa; le Tshedimosetso le Thekenoloji ya Neeletsano – di tla newa N\$4.3bn kgotsa 8.1% ya tshenyegelo yotlhe e e akantsweng. Bontsi jwa kabelo ya karolo ya dithulaganyetso e tla newa **Dipalangwa (N\$3.7bn)**. Kabelo e etla thusa tlhatloso ya kgolô ya dithulaganyetso go netefatsa gore Namibia a kgone go araba maikaelelo a yone a go nna morufa wa thuso mo karolong.

DITLHAGISO TSA LEKGETHO

- Fediso ka bonya ya lekgetho la gompijeno la go diriwa ga dithoto le go e thatlosetsa mo Kgaolong e e Rileng ya Ikonomi
- Simolola lekgetho la karolelo la 10% mo go dikarolelo tse di duelwang baagi.
- Simolola dituelo tsa lekgetho mo botlhageng jwa batho ka dithusamorafe, tumelo, dikolo le dikago tse dingwe tsa thuto mo kgwebong ya bone
- Oketsa motheo wa lekgetho ka go tengfatsa mokgwa wa gompijeno wa lekgetho ka go kgethisa kuno yotlhe e e bonwang ka madi a kwantle.
- Simolola Lekgetho la Dithoto mo kunong ya balaodi ba ba kwadilweng ba dithoto
- Tlosa lekgetho la VAT la šukoro
- Tihoma Kemedi ya Kuno ya Namibia ka thulaganyo ya go iketla e e tshwailweng ka Letsatsi lantlha ele la 1 Diphlane 2019.
- Biri ya Malt 12c ele 340ml
- Beini e e seng bogale 22c ele 750ml
- Wisiki N\$4.54 ele 750ml
- Disikarete N\$1.14 ele paki wa 20
- Motsoko wa disikarete N\$1.19 ele 50g
- Sikaro 64c ele 23g
- *Senka lekgetho la poelo ya 37% go tshameka dipitsi le tshameko ya ditafole*

LEKGETHO LA SEBE

Dikoketso tse di latelang tsa lekgetho la sebe di tla simolola ka la 20 Tlhakola 2019, jaaka go tlhokega ka go ya ka Tumelelano ya SACU:

MUSULO WASIKWAMA SAMASHELEŊI ANAHA KIŊI?

Musulo wasikwama samasheleŊi anaha kimulelo waMubuso obonisa kamo ulela kufumanela nikuitusisa masheleŊi ao. Musulo wasikwama samasheleŊi anaha ukalanga kuzwa Lungu kuya Liatamanyi silimo sesi tatama. Musulo wamasheleŊi o, uyemi fanako yalilimo zetalu, ili kubona lisinyehelo zebile teni mwanako yeo.

KIŊI MUSULO WASIKWAMA SAMASHELEŊI HAULI WABUTOKWA?

Musulo wamasheleŊi ki wabutokwa kakuli ubapala kalulo yetuna yakufumanela Mubuso masheleŊi akusebelisa mwamisebezi yazwelopili yanaha mimusulo wamasheleŊi walilimo za2019/20 uitingile falimbule zabutokwa zelatelela zesilezi:

- Kuitiseza zwelopili yakuhula kwamasheleŊi kuli asebeliswe ko atokwahala.
- Kutiiseza sifumu kuli sihule hande
- Kutusa ņatafalo yalikalulo zasifumu
- Kutusa kufukuza bunjebwe nikumbweshafaza bupilo bwasicaba kaman-du amande hamoho cwalo nisebelezo yamezi akenile
- Kumbweshafaza nikufukuza kusa likanelelana kaneku lasifumu mwahala sicaba nikufita famayemo akuikabela sifumu hamoho.
- Kusebelisa milao ni licinceho zangana kutusa mubuso kuli ufite familibo nibuitamo bwaona.

Mubuso usebelisa limbule zeshutana-shutana zakufumana masheleŊi kuli utazeleze milibo yayona yazwelopili. Buņata bwalukau lwaMubuso lolu fitelela lipesenti ze 95 luzwelela famitelo yabayahi banaha, ņambekelo yamasheleŊi yezwelela kwalikampani, lisebelezo ni libyana zelekiwa kibayahi banaha, masheleŊi azwelela kwaSouthern African Customs Union (SACU), ili koo Namibia kimembala. Mubuso hape ukoleka mali kwalikampani zamubuso, masheleŊi azwelela kwamikoti, kungelela cwalo nilitifo.

Hape Mubuso ukona kufumana masheleŊi kakukupa, kwalipanka zamwahala naha kapa zekwanda naha. MasheleŊi akupilwe alifiwangwa niņambekelo.

TIKANYO YAMUSULO WASIKWAMA SAMASHELEŊI ANAHA

Musulo wasikwama samasheleŊi asilimo sa2019/20 kiN\$66.6 billion (kungelela cwalo nilitifo zalikoloti), ili yeyemela 1.9 pesenti yezwisizwe famusulo wamasheleŊi a2018/2019, ili musulo olunduluzwi waN\$64.3 billion. Lisinyehelo lika siyala ona cwalofo N\$67.1 billion mwalilimo zelatelela zabo 2020/21 nifa N\$67.7 billion mwalilimo zabo 2021/22. KwamasheleŊi afita faN\$66,2 billion, N\$7.9 billion (11.9%) neibeezwi kwatuko kutusa kuzazwelopili yasicaba miN\$52.2 billion (78.5%) neibeezwi kwatuko kwamusulo wamubuso, miN\$6.4 billion (9.6%) nei lifile likoloti.

Lukau lwamali aMubuso lukulubelwa kufita fa N\$58.4 billion mwasilimo samali sa2019/20, kakuhula ka lipesenti zetalu kuzwa mwaN\$56.7 billion ili kalulo yamali yene iswanela kukolekiwa mwasilimo samali 2018/19. Mb weshofazo yamali ye, izwelela kwaSACU.

Musulo wamaseheleŋi okutezi fafasi kalipesenti zene (4.1%) ukulubelwa kuba teni mwa silimo samali sa2019/20, kuyemela mbweshofaso yakukutela fafasi kwamali kalipesenti zene kwalukau lwamubuso lwasilimo samali sa2018/19. Sikoloti sasicaba sikulubelwa kuhula kalipesenti ze49.6 mwalukau lwamubuso lwasilimo sa2019/20, ili kekezo yalipesenti ze46.3 mwasilimo sa2018/19. Sikoloti silibelezwi kuhula mwalilimo zelatelela.

KABELO YAMUSULO WAMASHELEŊI ANAHA

Kalulo yaPabalelo yaSicaba - Kalulo ye ingelezi Makolo alatelela : Likolo laTuto (Likolo laTuto, zaMazoho ni Sizo, ni Likolo laTuto yePahami), Likolo laBanana, Likolo laMakete, Likolo laLipapali niBabanca, Likolo laBahali niLikolo laKufukuza Bunjebwe. Kalulo ye ingile licika lamusulo wamaseheleŋi, mi iyemi fa lipesenti ze49.2. Mali ki N\$28.2 billion mwamusulo wa2019/20. Musulo ubonahala kuba omutuna kakuli Likolo laTuto lifumananga mali **amaŋata (N\$12.9 billion yaLikolo laTuto yeNyinyani niN\$3.1**

billion yaLikolo laTuto yaPahami) mi Likolo laMakete lona lifilwe (N\$6.4 billion). Musulo wamaseheleŋi o, ukatusa mwakuekeza kwalituto zenca mwaLikolo le, ili kuzamelela nikuhula kwasicaba sesi tokwa tuto.

Kalulo yaSilelezo yaSicaba - Kalulo yaSilelezo yaSicaba ingelezi Makolo alatelela: Likolo lazaMwahala Naha nizaMiseto, Likolo laPabalelo yaSicaba, Likolo laSilelezo, Likolo laMulao, Katengo kakaLwanisa Buŋwanyama niKweta, yoMuhulu waMulao ni Likuta. Kalulo ye ingile kalulo yabubeli yamusulo yeeza lipesenti ze 21.8. kapa N\$11.7 billion.

Mwamusulo o, Likolo laSilelezo lifumani (N\$5.5 billion), miLikolo laPabalelo lona li fumani (N\$5.0 billion). Musulo wamali afita fa, mwakalulo ye kiku bona kuli tukuluho yaNamibia yefumanwi kabutata nikulwana, ibukelezwe, kakozo, pabalelo, kamulao, ili ze batahala kuli naha izwelepili.

Likalulo zaSifumu - Kalulo yeingelezi Makolo a : Masheleŋi, Mikoti ni Maata, zaNaheŋi niBupoti, zaMapangapanga, Litekisano, Njimo, Mezi ni Mishitu, zaLitapi niLimbule zamwaLiwate, zaMubu, Zwelopili nikalulo yasifumu, mi ikafumana musulo wamali afita faN\$6.7 billion kapa lipesenti ze14 zamusulo kaufela. Kwamaseheleŋi a, Likolo laMasheleŋi lifumani **(N\$4.3 billion kuzwisa kwateni lisinyehelo) miLikolo laNjimo, Mezi niMishitu lona**

lililwe (N\$0.9 billion). Limbule zamashela mwakalulo ye, lika sebeliswa kuzwisezapili sifumu mwanaha.

Kalulo yaKamaiso - Kalulo yaKamaiso yona ingelezi Ofesi yaMueteleli waNaha, Ofesi yaNgambela waNaha, Ndu yaMilao, Mutatubi waLibuka zaMali yoMuhulu, Likolo laSwalisano niLinaha zeNwi, Katengo kaNdu yaMilao kaBubeli, Likolo laLitaba zaBabeleki ni zaMisebezi, Likolo laZwelopili yaMatakanyani niBukuwa ni Katengo kaLiketisa

Kalulo ye yaLikolo laZwelopili yaLibaka zaMatakanyani niBukuwa (N\$1.2 billion) kiye ika fumana musulo wamashela omutuna. Musulo wamashela akalulo ye a sebeliswa kwaku bona kuli lisebelezo mwahala naha zaezahala hande nikuli mashelefi asebeliswa hande, nikuli kube nibuikalabelo fahala mashelefi.

Kalulo yamafelelezo ki Likalulo zaSifumu niMiyaho – Kalulo ye ingelezi makolo aMisebezi ni Linzila, Lizibiso niLipatalazo. Kalulo yaMakolo ye ika fumana N\$4.3 billion kapa 8.1% yamusulo wamashela. Kalulo yaLinzila kiye kafiwa mashelefi amañata (N\$3.7 billion). Limbule zamashela mwakalulo ye, libeezwi zwelopili nikuhulisa misebezi ye kaisa naha kwapili kuamana nimikwakwa, kuli Namibia itazeleze milibo yayona yakuba mutomo walinzila mwasikiliti saSADC.

KAKALEZO YAMITELO

- Kufukuza mitelo yabumapangapanga nikutusa balipisinisi zenyinyani nikutisa Special Economic Zone
- Kukalisa mutelo walipesenti zelishumi olifiwa kwabayahi banaha
- Kutelisa likeleke zalinzwi laMulimu nilibaka zefumana mali falipisinisi
- Kuekeza kwamutelo walika zepangiwa kwalinaha zakwande
- Kukalisa mutelo falibyana zabazamaisi babahulu
- Kuzwisa mitelo falico zecwale kaswikili
- Kutoma Katengo kaNamibia Revenue Agency kukala kaYenda 2019.

MITELO YALIKA ZEKOLA

Ka kuya katumelelano yaSACU kekelezo yamitelo yalika zekola ikaba sina cwana kuzwa la 20 Yowa 2019:

- Bucwala 12c ya 340 ml
- Veine yesika tiisezwa 22c ya 750ml
- Bucwala bobukola luli N\$4.54 ya750 ml
- Misanga N\$1.14 kapaketi yamisan-ga ye20
- Misanga yakwai N\$1.19 ka50g
- Misanga yemituna 64c ya23g
- Nambekelo yalipesenti ze37 falipapali zalipizi ninjuka

YINKE EYERIKOYIMALIVA LYANAVENYE?

Eyerekoymaliva lyanavenye yilyo egano lyopayimaliva eli ali singonona asi ngapi omu Epangero lina hara kupongaika yimaliva ntani hena ngapi omu lina hara kuyiruganesa. Eyerekoymaliva kukara nomumvho goyimaliva (kapisi kukwama kalindeli), mumvho gwangoso moNamibia kukara kutunda mezuva lyokuhova (1) Kudumogona dogoro ezuva lyokuhulira (31) Nsinano mwankenye ogu mumvho goyimaliva, kukara mo makwedi 12. Nkenye eli eyerekoymaliva lyanavenye kwa kara noSinema soPokatji sEruganesoyimaliva (MTEF), esi va hamesera komafanaiko goyiwizomo noyitundomo moure wosinema sonomvhura 3 dina kara komeho.

MORWASINKE EYERIKOYIMALIVA MULYO?

Eyerekoymaliva lyanavenye kwa kara nomulyo morwa alyo kusikisa mo sirugana sosinene sokugava marunone gohepero goyimaliva kEpangero yipo li ruganese pokutura moyirugana yitambo yalyo yekuliko mosirongo, eyerekoymaliva lyomumvho goyimaliva 2019/20 kwa kara noyiparatjangwa ntazimwe oyo yina kukwama ko:

- Kukaresa po epameko lyoyimaliva yokukaresa po ekuro (ekuliko): Kugava sikoda oku yina hepwa;
- Kunkondopeka matateko goyikwayiparwisa yoyinene nokutungurura magameno gopayimaliva;

- Kukwatesa ko ekuro lyopapakerero nelisigasigo lyopayiparwisa;
- Kukwatesa ko ketundisopo ruhupo newapukururo lyoukalinawa wanavenye;
- Kukwatesa ko hena kesesupiko lyouhahetakani woyiwizomo nokugwanesa po ungawo wokuligavera;
- Kugava maruganeno ganavenye pasiruwo, pahuguvaro nopakuvhura kugafutira nokusikisa mo matumbukiro gepangero.

Epangero kupongayika marunone goyimaliva panonkedi dokulisiga-siga yipo li vhure kusikisa mo marwameno gosirongo gekuliko. Ruha rorunene royiwizomo yEpangero (kupitakana noperesenda 95%) kutunda konomutero doyininke ngwendi yiwizomo yovantu pamundinda, nonsonso domalipakerero, yininke nomaruganeno (yirugana) ntani maruganeno aga avaranda varandi (Mutero goKugweda ko Mulyo), emona lyononzugo, ntani yimaliva yokutundilira kElipakerero lyoMalirandeso moMbindakano zaAfrika (Southern African Customs Union (SACU)) – ngoyiwizomo yokutunda komalirandeso gopauzuni – oku Namibia ga kara Silyo. Epangero hena kupongaika yiwizomo kutunda komarunone ngwendi yifutwa yokutunda koMalipakererongesefa gEpangero (State-Owned Enterprises (SOEs)), kokawe/diamande ntani yifutwa yimwe hena yokutundilira gonomina ntani hena yifutirwa yonomutero dokulisiga-siga, yifutwa yopamberewa, matengeko nomaheto.

Epangero hena kupongaika yimaliva pakuhehera yimaliva komarandesero gomosingo ndi gomarandesero gomouzuni, mokuzwida muporongwa gopokatji koyiwizomo noyitundomo. Yimaliva yokuhehera kuyitengwida kufuta nonsonso kovahehedi.

UNENE WEYEREKOYIMALIVA LYA-NAVENYE

Sigwano sounene weyerekoyimaliva lyomumvho goyimaliva 2019/20 kuna kara nobiliyuni N\$66.6 (rambanga ko noyifutwa yopaveta – etengwidokufuta nomukuli) yina karere po ezeruko lyonoperesenda 1.9% kutunda keyerekoyimaliva lyomumvho goyimaliva 2018/19 lyonobiliyuni N\$64.3. Yitundomo ngayi kara ngorooro monomvhura dokulisikura dina kukwama ko, ponobiliyuni N\$67.1 mo-2020/21 ntani nobiliyuni N\$67.7 mo-2021/22. Mwedi nobiliyuni N\$66.2, nobiliyuni N\$7.9 (noperesenda 11.9%) kwa di tura keruganeso lyekuliko lyomuhoko siruwo oso nobiliyuni N\$52.2 (noperesenda 78.5%) kwa di tulire keyerekoyimaliva yokuruganesa epangero, siruwo oso nsonso zokufutira nomukuli kuna kara nobiliyuni N\$6.4 (noperesenda 9.6%) mosiruwo somumvho googu goyimaliva.

Yiwizomo yanavenye yomumvho goyimaliva 2019/20 kuna kuyingungunika yi sike konobiliyuni N\$58.4, tayi kuru nonoperesenda 3.0% kutunda konobiliyuni N\$56.7 doyiwigizomo va

ngungunikire kuyipongayika posiruwo somumvho goyimaliva 2018/19. Ewapukururo eli moyiwizomo kuna kulindindira li tundilire koyifutwa yononkondo kupitakana omu va yi ndindira yokutunda ko-SACU.

Esesupo lyoyimalivayereko lyokuhe-takana ponoperesenda 4.1% dosigwano nasinye somuzangu gomosingo (GDP) kuna kulingungunika komumvho goyimaliva 2019/20, lina kukarera po ewapukururo lyokutunda kesesupo lyonoperesenda 4.0% dosigwano somuzangu gomosingo (GDP) mo-2018/19 nomo-2015/16, palisigo. Emona lyomakongo nagenye kuna kulindindira li kure nonoperesenda 49.6% do-GDP mo-2019/20, ezeruko lyenene kutunda konkarero zomo-2018/19 ponoperesenda 46.3% do-GDP. Makongo ndi nomukuli kuna kundindira di kanduke kanunu moku-fanekesa no-GDP monomvhura dokukwama ko.

EGAVERO LYEYEREKOYIMALIVA

Ruha ropankarasano (rovantu) – omu muna kara Erongo (Erongo, Unkurungu noMpo ntani Erongo lyoKuzeruka, Edeuro nEtotopo); Uhetakani paRudivharwa noUka-linawa woMunona; Ukanguki noMaruganeno ngoNkarasano; Maudano, Vadinkantu, nEruganeno lyaNavenye; Yinka yoVarwi Vanare; ntani Egusopo Ruhepo noUkalinawa woNkarasano – kwa ru pa ruha rorunene rweyerekoyimaliva momumvho goyimali-

va 2019/20, kwa gwana nobiliyuni N\$28.2 ndi noperesenda 48.9% dosigwano nasinye soyitundomo eyi va ngungunika. Ayo kuna kara ngoso morwa sivaro sosinene va gava **kErongo (nobiliyuni N\$12.9 kErongo lyoNtateko ntani nobiliyuni N\$3.1 kErongo lyoKuzeruka) ntani Uhaku noUkalinawa woNkarasano (N\$6.4bn)**. Egavero yimaliva ngali kwatesa ko eturomoyirugana lyongendeso zompe zerongo nalinye, kutamununa egwanoerongo pantambo zokuzeruka nopantambo zounkurungu nokukaresa po egawomaruganeno mokuliza kumwe nekuro lyomuhoko.

Ruha rwEgameno lyaNavenye - omu mwa kara Yinka yoMonda zoSirongo noVatundayirongo; Ega-meno nEkungo (Vaporosi noYirugana yEwapukururo (yoNodorongo); Uhungami; Yipangura; Komisi zoKurwanesa Yifuki; Hahendentoni; ntani Yipangura – ngaru gwana egawo lyauvali mounene, ngaru tambura nobiliyuni N\$11.7 ndi noperesenda 21.8% dosigwano nasinye soyitundomo eyi va ngungunika.

Mweyi, Ukwayita (N\$5.50bn) ntani Egameno nEkungo (N\$5.0bn) ngava gwana yimpambu yoyinene po unene. Egawo koruha oru kuvatera kudivilisa asi emanguruko lyaNamibia eli va gwana noudigu va li silipike kupitira mompora, egameno lyanavenye, ekungo nompangera zoveta, eyi ya kara yihepwa yoyinene mekuliko nezokomeho.

Ruha roYiparwisa - omu mwa kara Yimaliva; Nomina noRutjeno; Mbumbura noUdinguli; Unafabilika, MAlirando nEku-liko lyoUnangeseefagona (SME); Nondima, Mema nEkungowiza; Ekwatonomfi noMarunone gEmefuta; Ewapukururo Evhu; Ekuliko lyoYiparwisa nEfanaike lyaNavenye; noMalipakererongesefa gEpangero – ngaru gwana N\$6.7bn ndi noperesenda 14.1% dosigwano nasinye soyitundomo eyi va ngungunika. Mweyi, **Yimaliva (N\$4.3bn, kugusa ko nsonso zoyifutirwa) ntani Nondima, Mema nEkungowiza (N\$0.9bn)** ngaga gwana yimpambu yoyinene unene. Marunone moruha oru ngava ga hamesera tupu komalikwamo gokukwatesa ko ekuliko mokugamena ekorerero lyoyikweparu yoyinene, kupameka urumbasani woyiparwisa yosirongo, kureta mo maruha gokulikarera mokugava yimaliva kono-projeka nekepfungwiso.

Ruha rwEgendeso - omu mwa kara Mberewa zaPresidente; Mberewa zaNkukuruminiteli; Sigongi saNavenye; Hahendentoni; Malitundakano goPauzuni nEruganenokumwe; Ndango zaNavenye; Yirugana, Malitundakano goPafabilika nEtulisopo Yirugana; Ekuliko lyoNodoropa noNomukunda dokoMambo; ntani Komisi zoMahoroworo – ngaru gwana N\$3.4bn ndi noperesenda 7.6% dosigwano soyitundomo nayinye eyi va ngungunika. Mweyi, **Ekuliko lyoNodoropa noNomukunda dokoMambo (N\$1.2bn)** ngaru gwana

simpambu sosinene po unene. Egavero koruha oru kwa li tambesera kewapukururo lyegendeso lyomonda nokugenderera kugava evhu eli va rongikida nare ntani hena ewapukururo lyoutumbukili nomulyo goyimaliva.

Moruhura, Ruha roMatungo - omu muna kara Yirugana; Ugendero; noMapukururo noUnkurungu woYikwanofunguna – ngaru gwana N\$4.3bn ndi noperesenda 8.1% dosigwano soyitundomo nayinye eyi va ngungunika. Egavero lyenene lyoruha romatungo ngava li gava **koUgendero (N\$3.7bn)**. Egavero eli ngali gwanesa po matungo gokuwapukurura ekuliko nokudivilisa asi Namibia kuna kugwanesa po marwameno gaso gokukara evega lyomulyo unene moruhamukunda.

YITURWAPO YOMUTERO

- Kutundisa po elikwamo lya kara po lyomutero gonofabilika nokurundurukira panontambo koruha roKulikarera roYikweparu
- Kutulisa po mutero goruha rwemona gonoperesenda 10 komaruha gemona ava futu kovatungimo
- Kutulisa po kufuta mutero gomavega gokugava mbatero, mavega goukerelikarunga, mavega gerongo nomavega gamwe gorudi rwangoso koyiviyauko yawo yopangesefa
- Kutamununa edi lyomutero kupitira metamununo lyongendeseso zoute-

ro ezi za kara po pokufutisa mutero yiwizomo nayinye yomarunone gonponze zosirongo

- Kutulisa po Mutero gEgwedoko Mulyo koyiwizomo yovagendesi womamona ava va tjangesa
- Kutundisa po epirokufuta mutero gegwedoko mulyo (VAT) kosuka
- Kutota po Mberewakarelipo Yiwizomo yaNamibia (Namibia Revenue Agency) kupitira merongikido lyopanontambo omu Ezuva lyokuhova lina kara I Sikukutu 2019

MUTERO GONONZO

Mazeruro ogo gana kukwama ko gomutero gononzo ngaga kara ko kutunda momazuva 20 Murongankuru 2019, ngwendi moomu ya hepwa moMalizuvhasano gaSACU:

- Bira zohingo 12c mo-340ml
- Vhinyu va pira kunkondopeka 22c mo-750ml
- Wisiki N\$4.54 mo-750ml
- Usekerete N\$1.14 mosipakete so-20
- Makanya gousekerete N\$1.19 mo-50g
- Nozola 64c mo-23g
- *Kukonakona mutero gonganyo gonoperesenda 37 konongesefa dowera wokulimbetja nonodjekipota*



For more detailed information about the budget, please visit:
<http://www.mof.gov.na/budget 2019/20>
or call the Ministry of Finance on: +264 61 209 2131