



INVESTOR GUIDE

COST OF DOING BUSINESS IN NAMIBIA 2024



#InvestNamibia





WINDHOEK
(NAMIBIA'S CAPITAL CITY)



The Cost of Doing Business in Namibia” is a guide that gives potential investors a glimpse of the estimated costs of opening a business and doing business in Namibia.

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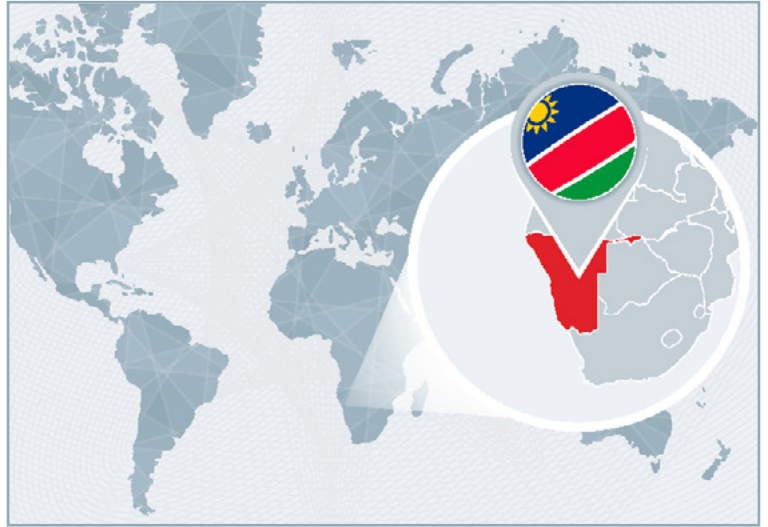
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NAMIBIA AT A GLANCE

Namibia, renowned for her captivating landscapes, has evolved into one of Sub-Saharan Africa's leading investment prospects — a fast-growing, peaceful and prosperous investment destination with an abundance of natural resources and a strong commitment to good governance. Namibia's politically stable environment supports economic growth and social advancement, offering businesses and investors a fertile ground for profitable ventures.



The country's firm commitment to the rule of law and transparency underlies her reputation as one of the safest and most stable countries in Africa.

Namibia's economic potential, supported by a robust legal framework and investor-friendly policies, has attracted substantial foreign investments. Moreover, the country's strategic diversification towards emerging industries, such as renewable energy, highlights a dynamic and adaptable economy.

In addition to political stability and economic resilience, Namibia invests in her human capital through education and healthcare and invests in infrastructure development to create a supportive environment for businesses. Furthermore, Namibia's pursuit of a business-friendly climate, digitisation of public service and a high mobile penetration rate showcases her readiness for a future shaped by digital innovation.

Namibia's abundant natural resources present a wealth of opportunities across sectors such as mining, renewable energy and agriculture. The government's commitment to sustainable resource management and environmental preservation underscores her dedication to sustainable development, further enhancing her appeal as a destination for eco-tourism.

Namibia invests heavily in education, skills development and entrepreneurship, resulting in a highly-skilled, linguistically-diverse and globally-competent workforce, ready to meet the demands of a rapidly evolving global economy.

Together, the country's political and economic resilience, commitment to human development, abundance of natural resources and strategic location make it an attractive destination for both individuals and businesses seeking growth, opportunity and adventure. This compelling combination of factors firmly positions Namibia as a promising prospect on the African continent.

Capitalising on her strategic location on the West Coast of southern Africa and her world-class logistics infrastructure, Namibia has transformed herself into a gateway for businesses and investors seeking to access local, regional and global markets. This strategic position, which provides a convenient link to landlocked countries, such as Botswana and Zambia, coupled with her robust domestic market and beneficial trade agreements, underscores the country's economic potential and affirms her status as a prime location for investment in Africa.

Namibia is a signatory to various international treaties and agreements, such as the United Nations Agenda 2030 and her sustainable development goals, as well as the African Union Agenda 2063 and the SADC Vision 2050. As a reputable member of the international community, Namibia continues to welcome investors looking to contribute to the wellbeing and prosperity of Namibia and Africa.



STARTING A BUSINESS IN NAMIBIA

All companies doing business in Namibia or wishing to conduct business in Namibia are required by law to register with the Business Intellectual Property Authority (BIPA). BIPA was established as a juristic person in terms of section 3 of the BIPA Act, 2016 (Act No. 8 of 2016) and is a Public Enterprise as defined in the Public Enterprises Governance Act, 2006 (Act No. 8 of 2015).

As the focal point for the administration of business and intellectual property, BIPA is responsible for the protection of business and intellectual property rights (IPRs), and improving service delivery.

Section 63 of the Companies Act, 1973 (Act No. 61 of 1973) dictates that the registration of a company must be lodged by a company lawyer or accountant. However, close corporations and public/private companies are exempted from this regulation.

The procedures and costs associated with setting up a business in Namibia, as well as the different types of business registration in Namibia can be viewed on BIPA's website: www.bipa.na/business-registration

FORM	DESCRIPTION	FEE N\$
CM 5	Application	75.00
CM 8	Actual Registration	300.00
CM 8 A	Renewal	160.00

Table 1: Business registration forms and fees (revenue stamps)

Note: A Defensive Name is valid for two years and is renewable on the submission of form CM8.

FORM	DESCRIPTION	FEES N\$
CC1	Registration of founding statement	150.00
CC2	Registration of an amended founding statement	60.00
CC3	Restoration of the registration of a corporation	225.00
CC5	Registration of an order of the court	60.00
CC6	Registration of a resolution to wind-up voluntary	60.00
CC7	Annual duty	120.00
CC8	Application for reservation of a name	75.00
CC9	Change of the end of the current financial year	60.00

Table 2: Close Corporation fees

Note: All forms are available for download at www.bipa.na or at the Head Office or Regional Offices of the Ministry of Industrialisation, Trade and SME Development.

RENTAL RATES FOR PRIME OFFICE SPACE

TOWN	RATES N\$ / m ²
Eenhana	-
Gobabis	35.00 – 100.00
Ongwediva	120.00 – 200.00
Outapi	90.00 – 120.00
Mariental	From 70.00
Swakopmund	-
Katima Mulilo	35.00 – 50.00
Walvis Bay	100.00 – 200.00
Windhoek	From 146.00
National average for commercial / retail rental	330.00 – 550.00

Table 3: Rates for renting prime office space

Note: Rental rates for privately-owned properties are negotiable. Therefore, in the absence of figures, negotiation is required with the respective parties. Pricing also depends on the size and location of a premises.

NAMIBIA INDUSTRIAL DEVELOPMENT AGENCY (NIDA)

The Namibia Industrial Development Agency (NIDA), which was preceded by the Offshore Development Company, was established in 2018 in terms of the NIDA Act, 2016 (Act No. 16 of 2016) to advance Namibia's industrialisation agenda in line with the country's policies and development strategies, such as the Growth at Home Strategy, the Harambee Prosperity Plan and the Fifth National Development Plan (NDP5).

NIDA helps to promote private-sector-driven industrialisation by creating an investment milieu that enhances local employment and export-oriented economic growth.

FACTORY SHELL CONSTRUCTION

Construction costs are the sole responsibility of the developer constructing a factory in a town. The respective town councils or municipalities are only responsible for the provision of municipal services to businesses.

Town	Factory construction cost N\$ / m ²	Cost of industrial land N\$ / m ²
Eenhana	-	200.00
Gobabis	1,500.00 – 3,000.00	223.10
Mariental	-	Average 60.00
Outapi	-	Light industry: 28.00
Ongwediva	100.00	Heavy industry: 15.00
Katima Mulilo	5,000.00	45.00
Walvis Bay	-	From 150.00
Windhoek	4,500.00 – 6,500.00	219.54 per 100 m ² erf per annum

Table 4: Cost of factory building and land

Note: The higher cost of land in Windhoek is due to high demand, resulting in high competition.





COST OF WATER

TOWN	Rates (N\$)
GOBABIS	
Basic water connection for commercial consumption	
25 mm water pipe	49.00
25.5 mm – 37.5 mm water pipe	92.00
38.5 mm – 75 mm water pipe	158.00
75.5 mm – 100 mm water pipe	259.00
100.5 mm – 150 mm water pipe	285.00
150.8 mm+ water pipe	399.00
Water consumption for commercial	
1 m ³ – 100 m ³	33.00 / m ³
101 m ³ – 200 m ³	36.00 / m ³
201 m ³ and above	40.00 / m ³

Table 5: Cost of water in different towns in Namibia

TOWN	Rates (N\$)
EENHANA	
Basic charges	550.00
Unit charges per cubic metre	25.00 / m ³
Compliance Certificate Business per erf (new)	500.00
MARIENTAL	
Water unit cost for commercial consumption	
First 1,500 units: Farmers	21.71
Business and factories	22.32
Unprocessed water	2.70
ONGWEDIVA	
Basic charges per cubic metre: General business (small, medium and large) (Code 10)	385.51 / m ²
Unit charges per cubic meter: Single residential (Code 10) and general business	36.96 / m ²
OUTAPI	
Unit charges per cubic metre	Shopping complex: 26.35
	Chain store: 28.25
	Large: 24.10
	Medium: 23.70
	Small: 22.68
SWAKOPMUND (TARIFF PER CUBIC METRE)	
Basic charge	126.66
9 m ³ – 30 m ³	18.39
31 m ³ – 60 m ³	23.18
60 m ³ and above	35.84
ORANJEMUND	
Agricultural consumption	
Basic water charge	233.84
Water consumption 1 ha – 10 ha	0.81 / m ³
Water consumption 11 ha – 50 ha	0.93 / m ³
Water consumption 51 ha and above	1.20 / m ³

TOWN	Rates (N\$)
WALVIS BAY (TARIFF PER KILOLITRE)	
0 kl – 500 kl	44.77
501 kl – 1,500 kl	49.78
1,501 kl – 3,000 kl	52.56
3,001+ kl	56.18
WINDHOEK (TARIFF PER KILOLITRE)	
Non-domestic	49.54
Domestic: Normal and supply alert	
0 kl – 0.200 kl per day (0 kl – 6 kl per month)	23.36
0.201 kl – 1.00 kl per day (6 kl – 30 kl per month)	36.20
1.001 kl – 1.67 kl per day (30 kl – 50 kl per month)	72.41
Above 1.671 kl per day (> 50 kl per month)	144.81
EPZ Enterprises	40.49
Water connections and disconnections at the water meter	574.75

Table 5: Cost of water in different towns in Namibia

For more information on 2022/2023 water tariffs, see [Government Gazette No. 7892](#)





COST OF ELECTRICITY

Business (Pre-paid)	Energy N\$/kWh
Single phase up to 30 Amps	2.890
Single phase over 30 Amps	3.440
ECB* Levy	0.0212
NEF** Levy	0.0160

Table 6: Cost of electricity in Walvis Bay, Swakopmund, Arandis, Karibib and Omaruru

* Electricity Control Board

** National Energy Fund

For more information, see [Erongoed Prepaid Tariffs 2022 - 2023](#)

Description	ECB Tariff N\$
Single Phase 1 (Combined Basic and Capacity Charges)	
15 Amps	112.50
20 Amps	130.00
25 Amps	147.50
30 Amps	165.00
35 Amps	182.50
40 Amps	200.00
45 Amps	217.50
50 Amps	235.00
55 Amps	252.50
60 Amps	270.00
70 Amps	305.00
80 Amps	340.00
100 Amps	410.00
ECB Levy	0.0212
NEF Levy	0.0160

Description	ECB Tariff (N\$)
Three Phase Commercial	
3X15 Amps	237.50
3X20 Amps	290.00
3X25 Amps	342.50
3X30 Amps	395.00
3X35 Amps	447.50
3X40 Amps	500.00
3X45 Amps	552.50
3X50 Amps	605.00
3X55 Amps	657.50
3X60 Amps	710.00
ECB Levy	0.0212
NEF Levy	0.0160

Table 7: Cost of electricity in Gobabis (2022/2023)



Bulk Consumers Three Phase Commercial	ECB Tariff N\$
3X70 Amps	6,135.00
3X80 Amps	6,885.00
3X100 Amps	8,385.00
3X115 Amps	9,510.00
3X125 Amps	10,260.00
3X150 Amps	12,135.00
3X160 Amps	12,885.00
3X200 Amps	15,885.00
3X225 Amps	17,760.00
3X250 Amps	19,635.00
3X300 Amps	23,385.00
3X315 Amps	24,510.00
3X325 Amps	25,260.00
3X350 Amps	27,135.00
3X400 Amps	30,885.00
3X450 Amps	34,635.00
3X500 Amps	38,385.00
Note: Basic per month = N\$885.00 + (N\$25 x 3 x Nominal Amps)	
Energy charge per kWh – Flat (to be migrated to TOU)	1.67
Energy charge per kWh – Peak	2.30
Energy charge per kWh – Standard	1.86
Energy charge per kWh – Off-peak	1.41
ECB Levy	0.0212
NEF Levy	0.0160

Three Phase Large Power User	
Basic charge per month	885.00
Maximum demand charge per kWh per month	177.00
Energy charge per kWh – Peak	2.25
Energy charge per kWh – Standard	1.81
Energy charge per kWh – Off-peak	1.36
ECB Levy per kWh	0.0212
NEF Levy per kWh	0.0160

Business and Three Phase Pre-Paid	Peak Time N\$ / kWh	Standard Time N\$ / kWh	Off-Peak Time N\$ / kWh
Energy charge (Low season)	2.5600	2.5600	2.5600
Energy charge (High season)	2.5600	2.5600	2.5600
Business Single Phase	Peak Time N\$ / kWh	Standard Time N\$ / kWh	Off-Peak Time N\$ / kWh
Energy charge (Low season)	1.6500	1.6500	1.6500
Capacity charge per Amp	9.40		
ECB Levy per kWh	0.0212		
NEF Levy per kWh	0.0160		

Table 8: Cost of electricity Mariental

Electricity Services - fees for electricity:	Fee N\$
Application	115.00
• New Contractor License	287.50
• Renewal of License	230.00
Call-out (fault on customer's installation)	330.00
1 st inspection	Free
2 nd inspection	690.00

Table 9: Cost of electricity services in Eenhana, Katima Mulilo, Outapi and Ongwediva

Pre-paid Business	Peak Time N\$ / kWh	Standard Time N\$ / kWh	Off-Peak Time N\$ / kWh
Energy charge (Low season)	2.5300	2.5300	2.5300
Energy charge (High season)	2.5300	2.5300	2.5300
Business Single Phase	Peak Time N\$ / kWh	Standard Time N\$ / kWh	Off-Peak Time N\$ / kWh
Energy charge per kWh – Low Season	1.7400	1.7400	1.7400
Energy charge per kWh – Low Season	1.7400	1.7400	1.7400
Monthly charge	410.00		
Capacity charge per Amp	23.80		
Business Three Phase	Peak Time N\$ / kWh	Standard Time N\$ / kWh	Off-Peak Time N\$ / kWh
Energy charge per kWh – Low Season	2.2500	1.8100	1.3600
Energy charge per kWh – High Season	2.2500	1.8100	1.3600
Monthly charge	530.00		
Capacity charge per Amp	63.60		

Table 10: ECB tariffs for towns in northern Namibia

Note: View ECB tariffs for towns in northern Namibia on the NORED website: <https://www.nored.com.na/electricity-tariffs/>

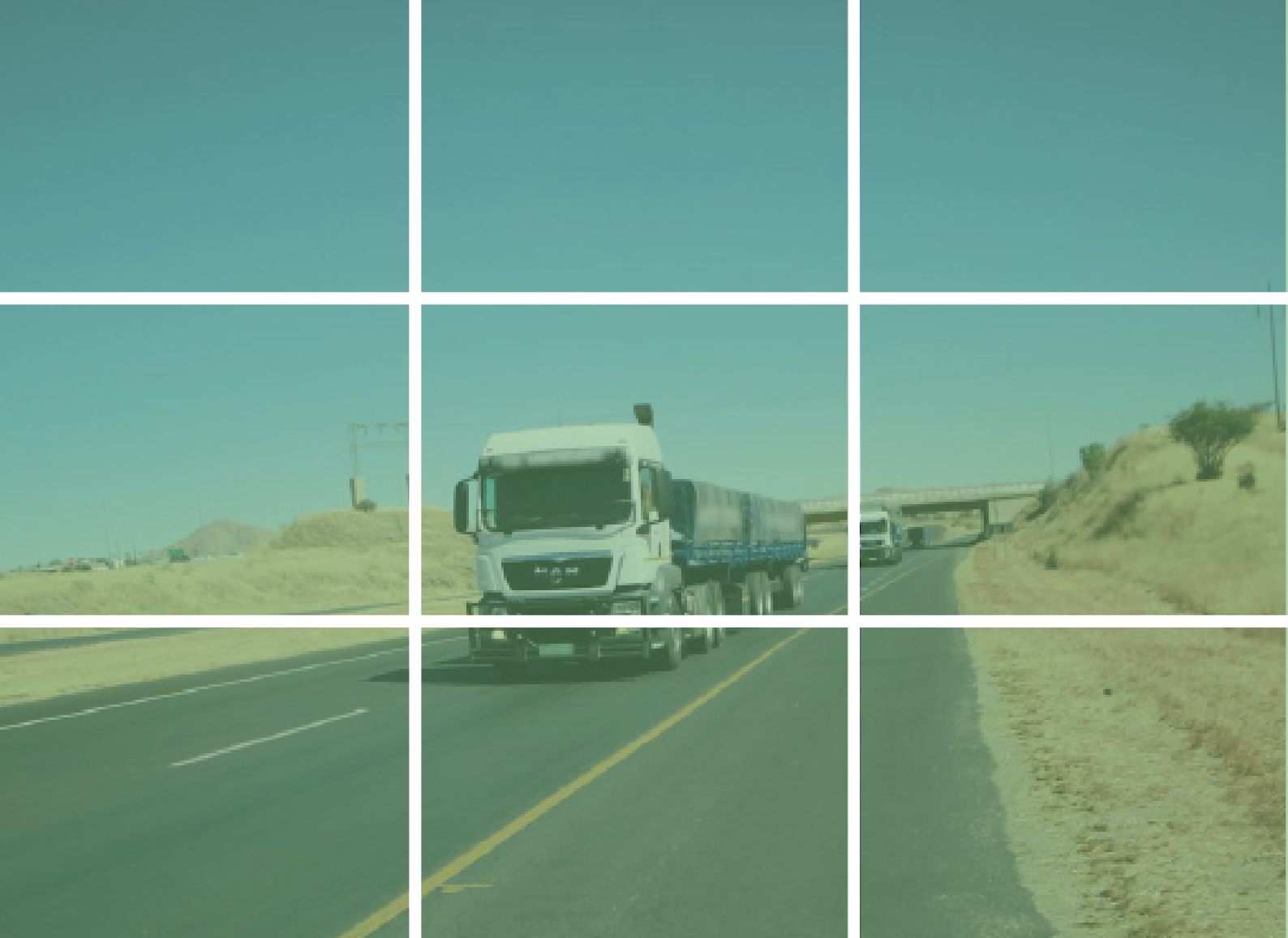
Electricity consumption	Peak Time N\$ / kWh	Standard Time N\$ / kWh	Off-Peak Time N\$ / kWh
Business average tariffs (High demand) with TOU meter	3.06	3.06	3.06
Business average tariffs (Low demand) with TOU meter	2.09	1.80	1.35
Prepaid meters business and domestic (3 Phase)	3.03	3.03	3.03
Industrial average tariffs (High demand) with TOU meter	2.290	1.850	1.410
Industrial average tariffs (Low demand) with TOU meter	2.290	1.850	1.410

Table 11: Cost of electricity in Windhoek

Note: ECB levy N\$ / kWh for all the towns powered for City of Windhoek is 0.0203 NEF levy N\$ / kWh is 0.0160

*TOU = Time of Use tariffs when a TOU meter is installed





TRANSPORTATION & FUEL COSTS

TRANSPORT IN NAMIBIA

Namibia boasts one of Africa's top-rated transport infrastructures. Its harbours, airports, railways and roads are undergoing expansion and enhancement to handle the growing flow of trade and economic engagement. Renowned for adhering to international standards, the country's road network is hailed as among the continent's finest. Noteworthy are three major cross-border highways: the Walvis Bay-Ndola-Lubumbashi Development Corridor, the Trans-Kalahari Corridor and the Trans-Oranje Corridor.

PUBLIC TRANSPORT

Namibia has a robust public transport system with domestic and international airports, and extensive road and rail networks between major towns in Namibia. The City of Windhoek owns and manages a fleet of municipal buses for transport within the capital city. Ticket tariffs are provided in the following table.

Description	Tariff N\$	VAT	Total N\$
Smart Card/ trip	7.50	Exempt	8.50
Cash fare/ trip	8.50	Exempt	9.50

Table 12: Windhoek municipal bus ticket prices

Source: *City of Windhoek*

TAXI TRANSPORTATION

The current taxi fare is N\$13.00 per trip (as at May 2024), if the desired destination is a demarcated taxi rank. The fee doubles to N\$26.00 per trip for destinations outside a recognised taxi rank. As taxi fares depend on petrol prices, taxi fares are subject to increases when petrol prices increase.

All taxis in the country are owned, operated and managed by private individuals or entities. However, their operations are administered (in terms of fees charged) by the independent Namibia Bus and Taxi Association (NABTA), with approval from the Ministry of Works and Transport. Taxi services are available in all towns across Namibia. Privately-owned buses operating on fixed schedules and routes transport people from the capital city to various towns. There are also privately-owned midi- and mini-buses that operate on a fill-and-go basis, rather than on a fixed schedule.

RAILWAY TRANSPORTATION

TransNamib, Namibia's premier rail operator, specialises in providing tailored bulk-transport solutions to key sectors driving the Namibian economy. Our services cater to diverse industries, including mining, bulk fuel and liquids, cement, automotive parts, container trade, agriculture, and more.

With decades of experience in handling bulk cargo, TransNamib offers efficient and cost-effective freight transport services. Their extensive distribution network spans major Namibian towns, ensuring seamless rail and road connectivity. TransNamib has a wide distribution network connected to stations and depots throughout major Namibian towns, such as Okahandja, Gobabis, Swakopmund, Walvis Bay, Omaruru, Otjiwarongo, Grootfontein, Tsumeb, Ondangwa and Oshikango.

The company is therefore able to provide a cost-effective rail and road transport service in Namibia and beyond. TransNamib is responsible for operating the country's rail network consisting of about 2,687 km of narrow-gauge track.



Source: *TransNamib*

This distance continues to increase as the government of Namibia, as the owner of the rail infrastructure, invests in the expansion of rail network. The main line runs from the South African border, via Keetmanshoop to Windhoek, Okahandja, Swakopmund and Walvis Bay. The northern branch connects Omaruru, Otjiwarongo, Otavi, Tsumeb and Grootfontein. In the far north, a rail track connects Tsumeb and Oshikango, via the towns of Omuthiya and Ondangwa. Windhoek is further connected to Gobabis in the east with a branch line. Rehabilitation of the Aus-Lüderitz railway line, measuring about 140 km, was completed in 2016, with the rehabilitated railway commissioned in 2018. The railway was upgraded to 18.5 tonnes / axle load.

TransNamib is driving Namibia's logistics leadership through projects like the Trans-Kalahari Railway, which is an endeavour that aims to transport a staggering 14 million tons of goods annually in its inaugural year alone. At the heart of this initiative is the establishment of a crucial railway link between Botswana and Namibia, facilitating the efficient movement of commodities like fuel, iron ore, copper, and coal to and from international markets.

Rail transport offers unparalleled capacity for bulk movement, positioning Namibia as the regional logistics hub. With Namibia's world-class ports and roads, rail is the interlink to position Namibia as the premier investment destination for the movement of goods.

TransNamib operates two dedicated luxury rail journeys in Namibia, the Desert Express between Swakopmund and Windhoek, and the Northern Desert Express between Windhoek and the northern regions. However, these services are currently on hold due to required rollingstock renovations. Transnamib is in the process of establishing Dry Port at Grootfontein and Gobabis to provide trans-shipment hubs for Import and Export goods from Zambia/DRC and Botswana. This is a long-term project that will be executed in partnership with Namport to help reduce truck volumes on these routes.

Within the next two years, with the arrival of TransNamib's new rolling stock, the opportunities are unlimited for the movement of goods through rail.



Source: *Richard Gennis*

AIR TRANSPORT

A number of airlines operate in Namibia, including FlyNamibia, Ethiopian Airlines, Qatar Airlines, South African Airways, TAAG Angola, British Airways, Airlink, and Eurowings.

FlyNamibia is a privately-owned passenger airline that operates domestic and international flights. Its parent company, Westair Aviation, has been operating in Namibia since 1967. By creating air transport linkages between Namibia and the rest of the world, FlyNamibia plays an important role in attracting tourism and business traffic to Namibia.

Namibia has eight operating airports, namely the Hosea Kutako International Airport and Eros Airport in Windhoek, Walvis Bay Airport, Lüderitz Airport, Andimba Toivo Ya Toivo Airport in Ondangwa, Oranjemund Airport, and Rundu Airport.

Note: For airport and aerodrome charges, view the Namibia Airports Company's [Tariff Publication 2023 – 2024](#)

SEA TRANSPORT

The Namibian Ports Authority (Namport), was established under the Namibian Ports Authority Act, 1994 (Act 2 of 1994), and manages both the Port of Walvis Bay and the Port of Lüderitz. These commercial ports play a crucial role in Namibia's waterways transport, logistics, trade and socioeconomic development. The Port of Walvis Bay is Namibia's largest commercial port, receiving approximately 3,000 vessel calls each year and handling about 5 million tonnes of cargo. Situated on the west coast of Africa, it is a natural gateway for international trade, and is ranked ninth amongst the best ports in Africa ([Source: https://www.marineinsight.com/know-more/major-ports-in-africa/](https://www.marineinsight.com/know-more/major-ports-in-africa/)).

The Port of Lüderitz, located 254 nautical miles south of the Port of Walvis Bay, caters to the southern part of the country, and provides access to markets in the Northern Cape of South Africa. It serves as an important base for the fishing industry and the offshore diamond and mining industries. Fruit exports to Europe, particularly grapes from Aussenkehr and the Northern Cape Province, are shipped from Lüderitz, which cuts down delivery time by more than two days.

Competitive tariffs, coupled with congestion and poor productivity in Eastern and Southern African ports (i.e., Mozambique, Angola, and, to a lesser extent, South Africa) place the Port of Walvis Bay at a distinct advantage in the region. This competitive edge is expected to continue for at least ten years until congestion and productivity problems are solved in the ports of neighbouring countries.

Namport manages the dry dock facility at the Port of Walvis Bay. The facility's Syncrolift supports the maintenance and repair of vessels with up to 2,000 tonnes displacement, and has five bays and four 105-m floating repair jetties. Electricity and fresh water for sanitation is available to crews of vessels under repair. On average, the Syncrolift handles about 50 vessels per month.

Terminal handling at the container terminal

The Port of Walvis Bay offers the following container terminal services:

- Acceptance / delivery of the container at the terminal
- Stacking / de-stacking and making reefer connections
- Conveyance between the stack and ship
- Base tariff
- Port security

Note: The transport of containers within harbour boundaries, including to and from the state warehouse, are undertaken by Namport and incur charges.

For a full list of Namport tariffs, view the [Port and Syncrolift Tariffs 2024/2025](#) booklet.



Source: [Namport](#)



TELECOMMUNICATION

Namibia boasts a 98% digital telecommunication infrastructure, which provides direct dialing to anywhere in the world. Telecom Namibia Limited, the national telecommunications operator, provides fixed lines to households and businesses, internet and broadband packages, as well as cell phone retail and services. There are several other communications companies that offer cellular and internet services countrywide.



TELECOM NAMIBIA

Telecom Namibia was established in August 1992 and is wholly-owned by the Government of the Republic of Namibia. Telecom Namibia functions as a commercialised company and as a subsidiary of its parent company, Namibia Post and Telecom Holdings Limited.

Telecom Namibia runs the largest digital telecommunication network in Namibia. As a customer-centric organisation, it adapts telecommunication products and services to meet the evolving needs of its customers for fast, reliable and advanced services.

TN MOBILE

TN Mobile is a Namibian mobile communications company and the second-largest cellular operator in the country. It launched its commercial operations in 2007, and has been under the ownership of Telecom Namibia since 2014.

The company offers international roaming capacity and facilities, with each roaming partner having its own rates for making and receiving calls, sending and receiving SMSs, and using data services. Therefore, call charges differ for different foreign countries. Calls are charged per minute.

TN mobile Pre-paid roaming

All TN Mobile pre-paid customers can use their SIM cards for roaming in Angola, Armenia, Belgium, Botswana, the Czech Republic, Egypt, Germany, India, Malta, Saudi Arabia, South Africa, Tanzania and Turkey.

TN Mobile Post paid roaming

TN Mobile post-paid customers can use their SIM cards for roam in 12 countries across Africa.

Note: View TN Mobile tariffs for different products on the Telecom Namibia website: www.telecom.na



PARATUS NAMIBIA

Paratus Namibia, founded as Internet Technologies Namibia in 2005, was the first privately-owned and 100%-Namibian-owned telecommunications operator. Paratus is a fully-licensed telecommunications and infrastructure provider and is a part of the Paratus Africa Group. It provides all services in the telecommunications sphere, from Internet and Cloud, to telephone, PBX and SD-WAN solutions.

The company also provides wholesale IP Transit to clients throughout southern Africa at cost-effective rates and offers secure and reliable Data Center services across Angola, Namibia and Zambia.

The company's comprehensive satellite network reaches over 35 African countries. The extended satellite network comprises five teleports and thousands of customer sites, providing a reliable and high-performance service to businesses of all sizes. Paratus is also a distributor of OneWeb LEO services.

Paratus' once-off mobile connection fee is N\$285.00.

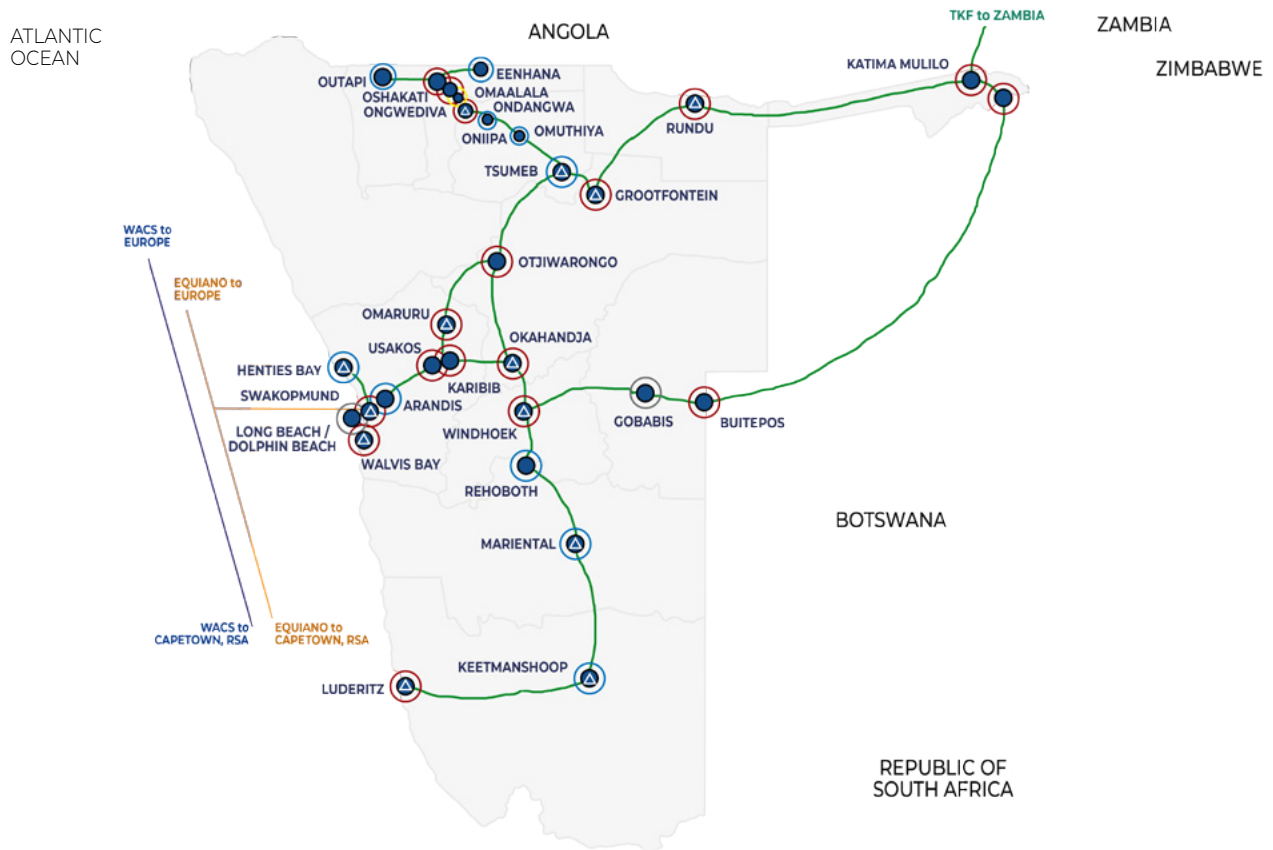
Installation fees for wireless internet services are as follows:

- Free installation on a 36-month contract
- 50% discount on installation on a 24-month contract (N\$1,250.00)
- Standard installation on a 12-month contract (N\$2,500.00)

Note: For information about mobile and internet services and tariffs for consumers and businesses, visit the Paratus Namibia website: <https://paratus.africa/namibia/>

NAMIBIA

COVERAGE



LEGEND: SERVICES AVAILABLE PER TOWN

Point of Presence	Fiber & SKY-FI	Retail outlet
Fiber, Mobile-LTE & SKY-FI	Mobile-LTE & SKY-FI	Mobile-LTE



Source: *Paratus*

make the connection **mtc** MOBILE TELECOMMUNICATIONS LIMITED (MTC) NAMIBIA

MTC is the largest mobile telecoms operator in Namibia, with 88% mobile market share and 97% coverage of the Namibian population. It has been in operation since 1995, initially as a joint venture with Namibia Post and Telecommunications Holdings (NPTH), which owned of 66% shares. Since 2006, it has been fully-owned by the Namibian government.

For the past 26 years, MTC has grown revenue and retained customers by providing voice and data services and solutions to post-paid and pre-paid individual and business consumers through its extensive telecommunications transmission and distribution network and a 24-hour customer contact centre.

MTC offers the following services:

- National calls and SMS
- International calls
- SmartShare plans
- Pre-paid and post-paid internet
- Direct debit payment
- Data devices
- Repair shop
- Sales of electronics

Pre-paid Tariffs

View tariffs for Aweh packages, national tariffs and data bundles on the MTC website:

<https://www.mtc.com.na/prepaid/prepaidtariffs>

Contract Tariffs (Post-paid)

- All tariffs advertised are in Namibian dollars, excluding VAT.
- A connection fee of N\$218.00 (excluding VAT) is payable on all new accounts.
- A zero-VAT rate is applicable on private contract accounts.
- 15% VAT is applicable on business contract accounts.
- Double-up minutes and data become available after the depletion of the first set of minutes or data. All double-up calls are for national use. Remaining double-up minutes or data does not roll over to the next month.
- Customer must have a minimum balance of N\$ 0.00 in order to use free SMS.
- SMSs charged at N\$0.40 per SMS to national numbers, after free units are depleted.
- Prices subject to change.

Note: For contract tariffs and details for different MTC packages, visit the MTC Namibia website: <https://www.mtc.com.na/contract>.





HUMAN RESOURCES

Namibia's labour force comprises well-educated, skilled, and unskilled human resources, with a significant percentage being enthusiastic and young workers. For high and effective performance, employers are encouraged to train their labour pool.

A country's unemployment rate is widely regarded as a key labour market indicator and a good measure of current economic activity. Namibia's current unemployment rate stands at 32%.

LABOUR ACT

The Namibian Labour Act, 2007 (Act No. 11 of 2007) (as amended by the Labour Amendment Act 2 of 2012) (hereinafter referred to as the Labour Act) was passed in accordance with the Namibian constitution.

Among other things, the Labour Act was passed:

- to establish a comprehensive labour law for all employers and employees;
- to entrench fundamental labour rights and protections;
- to regulate the registration of trade unions and employers' organisations;
- to regulate collective labour relations in order to provide for systematic prevention and resolution of labour disputes;
- to ensure the health, safety and welfare of employees; and
- to protect employees from unfair labour practices.

Note: The following information offers a brief overview of the Labour Act. For further details, please view the full Labour Act and Labour Amendment Act on the website of the Ministry of Labour, Industrial Relations and Employment Creation: <https://mol.gov.na>

Working Hours	Requirement
Normal working hours	Not exceeding 45 hours per week, except for security guards, where a maximum of 60 hours per week applies
Working Hours per Day	
5 working days or less per week	Not exceeding 9 hours a day
More than 5 working days per week	Not exceeding 8 hours per day
Security guards	12 hours per day, if working 5 days or less per week 10 hours per day, if working more than 5 days per week
Casual employees	Not exceeding 9 hours per day and 2 days a week
Shift workers	Maximum of 7.5 hours per shift
Overtime*	Not exceeding 3 hours overtime per day, or 10 hours overtime per week

Table 13: Minimum conditions of employment

* 1.5x hourly rate on normal working days | 2x hourly rate on Sundays and public holidays

To calculate hourly rates	To calculate daily rates	To calculate weekly rates	To calculate monthly rates
Employees whose remuneration is set by the hour	Multiply the hourly rate by the number of ordinary hours of work each day.	Multiply the hourly rate by the number of ordinary hours of work each week	Calculate the weekly rate, then multiply the calculated weekly rate by 4,333.
Employees whose remuneration is set by the day	Divide the daily rate by the number of ordinary hours of work each day.	Multiply the hourly rate by the number of ordinary hours of work each week.	Calculate the weekly rate, then multiply the calculated weekly rate by 4,333.
Employees whose remuneration is set by the week	Divide the weekly rate (or calculated weekly rate) by the number of ordinary hours of work each week.	Divide the weekly rate (or calculated weekly rate) by the number of ordinary days of work each week	Calculate the weekly rate, then multiply the calculated weekly rate by 4,333.
Employees whose remuneration is set by the fortnight	Divide the fortnightly rate by two times the number of ordinary hours	Divide the fortnightly rate by 4,333	Calculate the weekly rate, then multiply the calculated weekly rate by

Table 14: Calculation of remuneration and basic wages

NIGHT WORKING HOURS

As stipulated in the Labour Act, an employee is entitled to an additional payment of 6% of his/her hourly basic wage, excluding overtime, for each hour of work performed by that employee between the hours of 20h00 and 07h00.

PAID ANNUAL LEAVE

Employees are entitled to at least four consecutive weeks of annual leave with full pay, irrespective of each annual leave cycle, calculated as follows:

Number of days in ordinary work week	6	5	4	3	2	1
Annual leave entitlement in working days	24	20	16	12	8	4

Table 15: Annual leave entitlement

If an employee does not ordinarily work a fixed number of days per week, annual leave is calculated on the basis of the average number of days worked per week over the 12 months before the start of a new annual leave cycle, multiplied by four.



SICK LEAVE

Employees are entitled to sick leave in accordance with the Labour Act. Sick leave amounts to 30 days on full pay during each period of 36 consecutive months for which the employee is employed. During the first year of employment, an employee is entitled to one day of sick leave for every 26 days worked.

MATERNITY LEAVE

Subject to section (3) of the Labour Act, a female employee who has completed six months of continuous service in the employment of an employer is, with a view to her confinement, entitled to not less than 12 weeks of maternity leave, calculated as follows:

Before date of confinement	<ul style="list-style-type: none">(i) she is entitled to commence maternity leave 4 weeks before her expected date of confinement, as certified by her medical practitioner; and(ii) she is entitled to maternity leave for the entire time from the commencement of her maternity leave(iii) until her actual date of confinement
After date of confinement	<ul style="list-style-type: none">(i) 8 weeks maternity leave in every case; and(ii) in the case of an employee whose date of confinement occurred less than 4 weeks after the commencement of her maternity leave, the amount of additional time required to bring her total maternity leave to 12 weeks

Table 16: Maternity leave calculation

Note: Extended maternity leave applies in cases where complications arose during delivery.

COMPASSIONATE LEAVE

As per the Labour Act, the following regulations apply for compassionate leave:

- An employee is, during each period of 12 months of continuous employment, entitled to five working days compassionate leave with full pay.
- An employee may apply to the Director or Manager for a maximum of ten working days compassionate leave per year in the event of serious illness or death in the family, as defined by the Labour Act.
- An employee is entitled to compassionate leave if there is a death or serious illness in the family.
- The Minister must prescribe the form and manner in which compassionate leave must be applied for by an employee, and any other information that may be required to support the application.

CHILD LABOUR

Child labour is prohibited in Namibia. Therefore, it is illegal to employ, require or permit a child to work in any circumstances, prohibited in terms of section (3), sub-section 1, of the Labour Act.

EMPLOYMENT OF EXPATRIATES

Non-Namibians must apply for a work permit in order to work in Namibia. Fees for work visas, temporary work / residence permits and permanent residence permits are payable to the Ministry of Home Affairs and Immigration, as outlined in the following table.

Visa, Permit or Certificate	Duration	Fee (N\$)
Holiday/ Visitor's Visa and other visas Free for countries that have visa exemption agreements with Namibia	First application and extension, up to 90 days per annum only	600.00
Short term employment permit (Work visa)	First application and extension, up to 90 days per annum only	1,100.00
Employment Permit	First application and extension, 1 year	2,600.00
Student's permit: Primary and Secondary Education	1 year	1,600.00
Appeal in respect of Visa, permit and certificate of identity applications	1 year	200.00
Student's permit: Tertiary Education	1 year	2,200.00
Permanent Residence Permit	-	20,000.00
Re-entry visa (Permanent Residence Permit holders only)	2 years	800.00
Temporary Residence Permit (TRP) issued in terms of Section 27 (5) of the Immigration Control Act for accompanying	1 year	1,600.00
Certificate of Identify (per year)	1 year	1,600.00

Table 17: Fees payable for visa, permits and certificates of identity

A handling fee of N\$80.00 is payable simultaneously with the submission of the relevant application for a visa, permit or certificate.

Note: For more information, visit the website of the Ministry of Home Affairs, Immigration, Safety and Security: <https://mha.gov.na>

WAGE RATES

Namibia does not have a minimum wage policy. However, to determine wages, positions are broken down into average scales, using the well-known Paterson grading system. The basic wage rates also vary according to the location, a company's structure and the industry.

In addition to salaries, most companies provide fringe benefits to employees, depending on the employees' category in terms of position ranking. Benefits include housing allowance, car allowance, medical aid, funeral insurance, thirteenth cheque, annual benefits, overtime compensation, shift allowance and pension funds.

Grading of Positions Using the Paterson Grading Model

Cross-referencing and band guiding:

Paterson Grade	Description of Grading	Hayes	Peromnes
A1 to A3	This grade normally includes manual labour and repetitive tasks. They must complete their job according certain procedures. No decision-making is required, except basic decisions on how or in which sequence the elements of a task or operation are carried out.	64 to 90	18 to 16

Table 18: Paterson A-Band

Note: The A-Band describes unskilled labourers.

Paterson Grade	Description of Grading	Hayes	Peromnes
Lower B1 to B2	This grading co-ordinates the lower B- and A-Bands and is more skilled. Employees are not just manual workers, especially B3 to B5 workers, but are in many cases capable of more responsibilities. This entails deciding how best to carry out operations.	Lower 91 to 130	Lower 15 to 14
Upper B3 to B5	Within the process which has been selected.	Upper 131 to 188	Upper 13 to 12

Table 19: Paterson B-Band

Note: The B-Band describes partially-skilled workers, who decide how to carry out a job, but with the what, where and when being laid out.

Paterson Grade	Description of grading	Hayes	Peromnes
Lower C1 to C3	The lower C-Bands are concerned with processes and systems. At least three years of experience are required to qualify.	Lower 189 To 275	Lower 11 to 10
Upper C4 to C5	Skills level education is required. The upper C-Bands are more senior, supervising lower C- and B-Bands. They must have in-depth knowledge of complex occupational or organisational procedures.	Upper 276 to 403	Upper 9 to 8

Table 20 : Paterson C-Band

Note: The C-Band describes skilled workers, who must have an understanding of how operations are integrated.

Paterson Grade	Description of Grading	Hayes	Peromnes
Lower D1 to D2	Employees in this band look at operational plans to achieve the intended programme results. They are middle management, and must be qualified and experienced in their field.	Lower 404 to 490	Lower 7 to 6
Upper D3 to D4	The upper D-Band can establish or change rules or procedures with empowerment to do so. They coordinate lower D-level employees and supervise several departments.	Lower 491 to 598	Upper 5

Table 21: Paterson D-Band

Note: The D-Band describes the middle-management level.

Paterson Grade	Description of Grading	Hayes	Peromnes
Lower E1 to E5	The lower E-Band guides programmes, plans or budgets in line with company policy and makes strategic decisions. Employees in this band set business objectives and make operational decisions.	Lower 730 to 1324	Lower 4 to 2
Upper F1 to F5	Employees in the upper F-Band oversee strategy for the business and are at the top of a company. Their decisions and policy-making affect the entire enterprise, and they engage in long-term planning within wide limits.	Upper 1325 and Up	Upper 1 to 1 ++

Table 22: Paterson E- and F-Bands

Note: The E- and F-Bands describe the senior management and executive levels.

Note: The Paterson grading system differs depending on the industry and company one works in.



TAXATION IN NAMIBIA

Namibia has a source-based tax system. This means that income from a source within Namibia or deemed to be from a source within Namibia will be subject to tax in Namibia, unless a specific exemption is available.

The Namibia Revenue Agency (NamRA) was established as a legal person and may, inter alia, sue and be sued, enter into agreements, hold property and appoint staff. NamRA acts as an agent of the government for the assessment of tax and the collection of state revenue under the supervision and direction of the Minister of Finance and Public Enterprises.

Taxes charged to individuals and companies in Namibia include the following:

- Income Tax
- Petroleum tax
- Value Added Tax (VAT)
- Stamp duties
- Transfer duties

The income tax and the VAT system are administered by the Ministry of Finance and Public Enterprises via the Office of the Commissioner of Revenue, who is also responsible for the administration of stamp and transfer duties. All income received from sources in Namibia or deemed to be from sources within Namibia is taxable regardless of whether the recipient is Namibian or not.

Other taxes in Namibia are described hereunder.

CORPORATE TAX

The general corporation tax rate in Namibia is 32%. It will be reduced to 31% in 2024/2025, and to 30% in 2025/2026. Mining companies, including mining service companies, but excluding those mining diamonds and petroleum, pay tax at a flat rate of 37.5%. The effective tax rate for diamond mining and diamond mining services companies is 55%, while the tax rate for petroleum mining companies is 35%. Non-mining income earned by mining companies is taxed at 35%. Recoupment of mining assets is taxed at the mining tax rate. The tax rate for registered manufacturers is 18% for a 10-year period. Recoupment of manufacturing assets is taxed at the manufacturing tax rate.

Basic Rate	32%
Branch Income tax	32%
Diamond mining companies	55%
Mining companies (other than diamond mining and petroleum companies)	37.5%
Oil and gas companies (exploration, development or production operations)	35%
Long-term insurance companies (40% of gross investment income taxed at 33%)	12.8%
Petroleum companies (exploration, development or production operations)	35%

Table 22: Company tax rates 2022 / 2023

INDIVIDUAL INCOME TAX

Namibia has a source-based system of taxation, meaning that Namibian residents are, save for a few exceptions, only taxed on their Namibian income, while foreign residents are taxed only on the income generated within Namibia.

Taxable income N\$	Tax rates 2022/2023 N\$
0.00 – 100,000.00	Not taxable
100,001.00 – 150,000.00	18% for each N\$ above 100,001.00
150,001.00 – 350,000.00	9,000.00 + 25% for each N\$ above 150,001.00
350,001.00 – 550,000.00	59,000.00 + 28% for each N\$ above 350,001.00
550,001.00 – 850,000.00	115,000.00 + 30% for each N\$ above 550,001.00
850,001.00 – 1,550,000.00	205,000.00 + 32% for each N\$ above 850,001.00
Above 1,550,001.00	429,000.00 + 37% for each N\$ above 1,550,001.00

Table 23: Tax rates on income

Note: Income tax is typically withheld by the employer

PAYMENTS TO NON - RESIDENTS WITHHOLDING TAX

Certain payments to non-residents are subject to withholding taxes, as shown in the following table:

Dividends paid to non-residents (NRST) >25% shareholding	20%
Dividends paid to non-residents (NRST) <25% shareholding	10%
Interest paid to non-residents	10%
Royalties paid to non-residents	10%
Management, technical, admin, consulting, entertainment and director's fees	10%
Director's fees and fees paid to entertainers	25%

Table 24: Tax rates on income of non-residents

NAMIBIA VAT (VALUE ADDED TAX) RATE

The standard Value Added Tax (VAT) rate in Namibia is 15%. Certain goods and services are zero-rated, such as direct exports of goods, international transport services, certain services rendered to non-resident persons, and sales of some basic food items.

- Taxable transactions: VAT is imposed on the supply and import of most goods and services.
- VAT-enterprises with turnover of N\$500,000.00 or more of taxable supplies in a 12-month period are required to register for VAT.

TRANSFER DUTY

Value of property N\$	Rates N\$
0.00 – 600,000.00	Nil
600,001.00 – 1,000,000.00	1% of value exceeding 600,000.00
1,000,001.00 – 2,000,000.00	4,000.00 plus 5% of value exceeding 1,000,000.00
2,000,000.00 and above	54,000.00 plus 8% of value exceeding 2,000,000.00
Other persons	
Any value	12%

Table 25: Natural persons: Transfer duties for fixed property

Note: Special rates are applicable to natural persons who acquire commercial farmland through the Affirmative Action Loan Scheme.

Value of property N\$	Stamp duty
Natural Persons:	
0.00 – 600,000.00	Exempted
600,001.00 – 1,000,000.00	N\$10 for every N\$1 000 or part thereof
Other Persons:	
Any value	1.2%

Table 26: Stamp duty

BUILDING TAX RATES

An allowance of 20% is granted on the cost of the erection of buildings used for the purpose of trade in the first year during which they are brought into use, and 4% for each of the ensuing twenty years, following the year that the building was brought into use.

FOREIGN TOURIST AND RESIDENT VAT REFUND

Non-Namibians can claim back VAT on goods purchased in Namibia with a minimum value of N\$250 (including VAT) and taken out of the Namibia as personal accompanied luggage to any other country. In order to claim a VAT refund, a foreign national must provide documentation of his/her identity and a tax invoice clearly showing his/her personal details.

Customs procedures and goods inspections must be allowed when claiming back VAT at the relevant points, such as at the Hosea Kutako International Airport. An inspection is required in order to qualify for a refund.

Refund claims can be made at the Hosea Kutako International Airport and at the Oshikango Border Post by presenting a claim to the VAT Refund Officer.



EXPORT PROCESSING ZONE (EPZ)

On 19 February 2020, the Minister of Finance and Public Enterprises tabled the Income Tax Amendment Bill in Parliament. The Bill includes an insertion of Section 101A “Repeal of certain provisions of Export Processing Zone Act, 1995”, which includes the phasing out of tax exemptions pertaining to certain traders.

With the enactment of the Bill, Export Processing Zone (EPZ) entities are liable for income tax, stamp duties on goods and services required for EPZ activities, and transfer duties in respect of the acquisition of any immovable property situated in an EPZ. The enforcement of Section 101A of the Bill in the Income Tax Act, 1981 (Act No. 24 of 1981) will come into effect on a date to be determined by the Minister, by notice in the Government Gazette, according to PwC.

However, the government is in the process of reviewing its Special Economic Zones (SEZ) policy. The overall objective of this policy is to create a modern regulatory framework for governing economic zones to attain the structural transformation of the economy, inclusive and sustainable growth, and employment creation.

New enterprises that export produce to countries outside the Southern African Customs Union (SACU) qualify for EPZ status. The benefits involved in operating in the EPZ are as follows:

- The company is exempt from corporate tax.
- No VAT is payable on the sale of goods or services rendered in the zone.
- No VAT is payable on goods imported or manufactured in the zone.
- No customs or excise duty is payable on goods imported into the zone.
- No stamp duty or transfer duty is payable in relation to the transfer of movable or immovable property in the zone.
- A 75% refund applies to expenditures incurred for training Namibian citizens.
- Some of the provisions in the Labour Relations Act, 1995 (Act No. 66 of 1995) do not apply in the zone – for example, foreign currency bank accounts are free of exchange control.

EXPORTS

Namibia is part of the African Continental Free Trade Area (AfCFTA), the Southern Africa Customs Union (SACU), the Economic Community of West African States (ECOWAS), and the United Nations Economic and Social Council (ECOSOC). These different agreements allow exporters to access the markets at a lower tariff, thereby providing competitive final prices for exporters of partnered countries. In addition, the agreements allow access to new markets, and promote investment and economic growth.

The export of locally-manufactured goods (excluding meat and fish products) qualifies for an abatement of 80% of taxable income directly related to such exports. Abatement does not apply to the export of imported manufactured goods.

CUSTOMS AND EXCISE

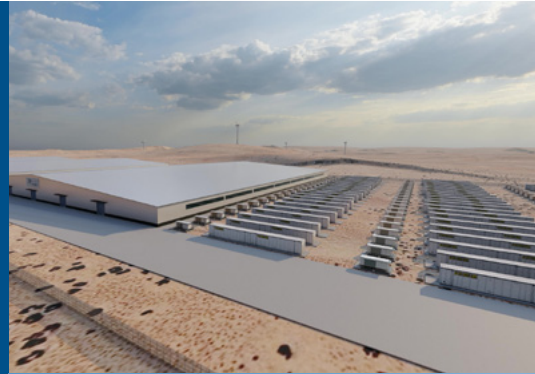
Customs and excise duties are payable on the import of certain goods into Namibia, except if goods are imported from within the Southern African Customs Union (SACU). The rates are usually calculated on an ad valorem basis. Namibia applies the Harmonized System and is a party to the World Trade Organisation.

Common external tariffs apply to imports from outside SACU. Specific excise duties and the corresponding specific customs duties are levied on traditional excisable products, such as fuel, jewellery, tobacco and liquor.



KEY CONTACTS

AREA	ORGANISATION	WEBSITE	CONTACT NUMBER
Starting a business	Business Intellectual Property Authority (BIPA)	www.bipa.gov.na	+264 (0)61 299 4400
Cost of Water	Namwater	www.namwater.com.na	+264 (0) 61 71 0000 / +264 (0) 61 71 3000
Cost of Electricity	Electricity Control Board	www.ecb.org.na	+264 (0)61 374 300
Fuel costs per towns	Ministry of Mines and Energy	www.mme.gov.na	+264 (0)61 284 8111
Transportation	City of Windhoek Municipal Bus services	www.windhoekcc.org.na	+264 (0)61 290 2911
Airport Tariffs	Namibia Airports company	www.airports.com.na	+264 (0)61 295 5534
Port tariffs	Namport Namibia	www.namport.com.na	+264 (0)64 208 2111



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