



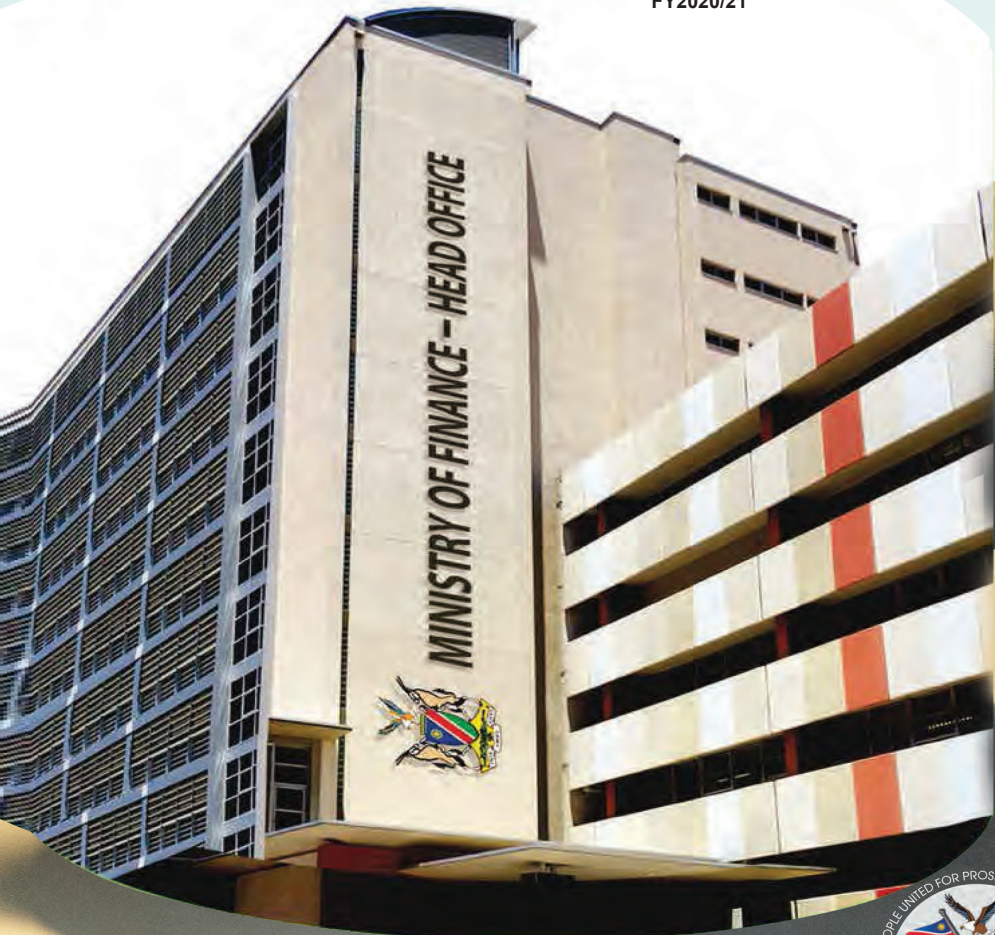
Republic of Namibia

Ministry of Finance

CITIZENS' GUIDE

TO THE NATIONAL BUDGET

FY2020/21



***Together Defeating Covid-19,
Together thriving again***





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WHAT IS A NATIONAL BUDGET?

The national budget is a financial plan that details how the Government intends to raise money and how it 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. However, due to **the State of Emergency** declared by the President on 17 March of 2020 as a result of the COVID-19 outbreak, the budget is tabled for 2020/21 fiscal year to cover the expenditure framework for a single financial year 2020/21.

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 2020/21 budget is focused on reducing the impact of COVID-19 with the following priorities:

- **To save lives,**
- **Save livelihoods,**
- **Save jobs and incomes**
- **Place Namibia in a stronger position to thrive in the foreseeable future.**

The Government mobilizes financial resources in different ways in order to attain the above-

mentioned national priorities. 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 from 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, which accounts for close to 5 % of total government revenue.

Furthermore, Government raises funds by borrowing money, either from domestic or international financial markets, to fill the gap between revenue and expenditure. Borrowed money is paid back to the lenders with interest.

Given the current economic situation, this year government is expecting to record lower revenue collection for the estimated expenditure, thus a **higher budget deficit for 2020/21 amounting to N\$20.7bn (12.5% of GDP).**

SIZE OF THE NATIONAL BUDGET

The total size of the budget for 2020/21 fiscal year is N\$72.8bn (inclusive of statutory payments – interest payments) representing an increase of 8.4% from the revised 2019/20 budget of N\$66 billion. Of the N\$72.8bn, N\$6.4bn (12%) was allocated to the development budget while, the N\$58bn (79%) is operational budget of government, and debt

servicing (interest repayment) amounting to N\$8.4bn (9.0%) during the current financial year.

State revenue for 2020/21 is estimated at N\$51.4billion, declining by 12.3% from the N\$58.6 billion estimated to have been collected during 2019/20. This decline in revenue is attributed to weaker economic activity due to volatile global economy and the COVID-19 outbreak.

A budget deficit equivalent to 12.5% of GDP is estimated for 2020/21, representing an increase of 8.0 percentage points from 4.5% of GDP in 2019/20. The public debt stock is expected to grow to 69.6% of GDP in 2020/21, an increase from its 2019/20 level of 54.8% of GDP.

DISTRIBUTION OF THE BUDGET

The Social sector –comprises of Education (Education, Arts and Culture and Higher Education, Training and Innovation); Gender Equality, Poverty Eradication and Marginalized; Health and Social Services; Sport, Youth, and National Service; Veterans Affairs; was allocated the largest share of the budget in the 2020/21 financial year, receiving N\$31.8bn or 49.5% of total operational expenditure (exclusive of statutory payments). This is due to the significant allocations given to **Education (N\$14.2bn for Basic Education and N\$3.3bn for Higher Education) and Health and Social Welfare (N\$7.9bn)**. 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 and implementation of COVID-19 measures.

The Public Safety sector – 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\$13.1bn or 20.4% of total planned expenditure. Of this, **Defense (N\$6.2bn) and Safety and Security (N\$5.4bn)** 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, and the maintenance of law and order during the pandemic outbreak.

The Economic sector – comprises of Finance; Mines and Energy; Environment, Forestry and Tourism; Industrialization and Trade; Agriculture and Land Reform; Fisheries and Marine Resources; National Planning; Water and Public Enterprises – will receive N\$11.4bn or 17.7% of total planned expenditure. Of this, **Finance (N\$6.2bn, including PSEMAS but excluding interest payments) and Public Enterprises (N\$1.5bn)** will receive the biggest shares. Resources in this sector will be limited to support growth recovery programmes during this period of COVID-19, to safeguard macroeconomic stability, to bolster the competitiveness of the national economy, crowd-in private sector in project financing and investment.

The Administration sector – 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\$4.4bn or 7.6% of total planned expenditure. Of this, **Urban and Rural Development (N\$1.7bn)** 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 especially during a period of high uncertainty.

Finally, the Infrastructure sector – which comprises of Works; Transport; and Information and Communication Technology – will receive N\$3.5bn or 5.5% of total planned expenditure. The majority of the infrastructure sector's allocation will be given to **Transport (N\$2.4bn)**. This allocation will cater for growth-enhancing infrastructure to ensure Namibia fulfills its aspiration to become a regional logistics hub.

TAX POLICY PROPOSALS

- Proposal to disallow deductibility of royalties by mining entities is withdrawn
- Feasibility of surcharge tax for rent on super profits during high commodity price boom to be investigated
- Proposal to abolish tax exemption from EPZ entities & phasing out of tax incentive for manufacturers and exporters were passed by parliament
- Repealing of EPZ Act and introduction of Special Economic Zones are in progress

INCOME TAX REFORMS

- Introduce a 10 percent dividend tax for dividends paid to residents
- tax payments charitable, religious, educational and other types of institutions on their commercial activities
- Expansion of the tax base through deepening the current hybrid tax system by taxing all income earned from foreign sources.
- Taxation of foreign income
- Increase tax deductibility of retirement contributions
- Mandatory disclosure rules; thin capitalization rules
- Penalties for tax evasion

WAT IS 'N NASIONALE BEGROTING?

Die nasionale begroting is 'n finansiële plan wat bepaal hoe die regering van voorneme is om geld in te samel en hoe om dit te bestee. Die begroting dek die finansiële (eerder as kalender) jaar, wat in Namibië vanaf 1 April tot 31 Maart van enige gegewe boekjaar strek, en bestaan uit 12 maande. Elke nasionale begroting sluit 'n mediumtermyn bestedingsraamwerk in, wat op die projeksies vir inkomste en uitgawes vir die volgende drie jaar gegrond is. Weens die noodtoestand wat die President op 17 Maart vanjaar asgevolg van die COVID-19 uitbraak verklaar het, word die begroting vir die 2020/21 boekjaar, ter tafel gelê om die uitgawesraamwerk vir 'n enkele boekjaar 2020/21 te dek.

WAAROM IS DIE BEGROTING BELANGRIK?

Die nasionale begroting is belangrik, aangesien dit 'n noodsaaklike rol speel in die voorsiening van die nodige finansiële hulpbronne wat die regering gebruik vir die implimentering van sy nasionale ontwikkelingsdoelwitte; die 2020/21 begrotingsjaar fokus op die vermindering van die impak van COVID-19 met die volgende prioriteite:

- **Om lewens te red**
- **Om lewensbestaan te red**
- **Om werk en inkomste te spaar**
- **Om Namibië in 'n sterker posisie te plaas om in die afsienbare toekoms te floreer.**

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

Voorts samel die regering geld óf deur plaaslike, óf deur internasionale finansiële markte in, om die gaping tussen inkomste en uitgawes te vul. Geld wat geleen word, word met rente aan leners terugbetaal. Gegewe die huidige ekonomiese situasie, verwag die regering hierdie jaar minder inkomste vir die beraamde uitgawes, dus 'n hoër begrotingstekort vir 2020/21, wat N\$20,7 miljard oftewel (12,5% van die BBP) beloop.

GROOTTE VAN DIE NASIONALE BEGROTING

Die totale begroting vir die 2020/21 boekjaar is N\$72.8bn (insluitend statutêre betalings-leningterugbetalings) wat 'n verhoging van 8.4% is van die hersiende 2019/2020 begroting van N\$64.3 bn. Van die N\$72.8bn, is N\$6.4bn (12%) aan die ontwikkelingsuitgawes van die land toegeken, terwyl die N\$ 58bn (79%) aan die regering se operasionele begroting

toegeken is, en rente op skuld in die huidige boekjaar op N\$8.4bn (9.0%) staan.

Staatsinkomste vir 2020/21 sal na verwagting N\$51.4bn bereik, 'n afname van 12.3% van die N\$58.6bn se inkomste wat waarskynlik in 2019/20 ingevorder is. Hierdie afname in inkomste spruit uit swakker ekonomiese aktiwiteite, weens die wisselvallige wêreld ekonomie en die COVID 19 uitbraak.

'n Begrotingstekort gelyk aan 12.5% van die bruto binnelandse produk (BBP) word vir 2020/21 verwag, wat 'n toename van 8.0 persentasie punte ofswel 4.5% van die BBP in 2019/20 verteenwoordig. Die staatskuldvorraad sal na verwagting in 2020/21 tot 69.6% van BBP groei, 'n toename van 2019/20 vlak van 54.8% van 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 kinderwelsyn; 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 2020/21 finansiële jaar ontvang, naamlik N\$31.8bn of 49.5% van die totale beplande uitgawes (statutêre betalings uitgesluit). Dit is weens die beduidende toekenning aan onderwys (N\$14.2bn vir onderwys en N\$3.3bn vir hoër onderwys) en gesondheid en maatskaplike dienste (N\$7.9bn). Hierdie toekennings ondersteun die implementering van die nuwe leerplan in algemene onderrig, uitgebreide toegang tot tersiêre- en

beroepsonderrig, en om diensvoorsiening in lyn met bevolkingsgroei en die implementering van COVID-19 maatreëls te hou.

Die openbare veiligheidsektor - wat betsaan uit die ministeries van binnelandse sake en immigrasie; veiligheid en sekuriteit (polisie en korrektiewe dienste; verdediging; justisie; die Teenkorrupsiekommissie; die prokureer-generaal en die regbank- ontvang die tweede grootste toekenning, naamlik N\$13.1bn of 20.4% van die totale beplande uitgawes. Hiervan ontvang verdediging (N\$6.2 bn) en veiligheid en sekuriteit (N\$5.4bn) die grootste deel. Die toekenning aan hierdie sektor help om te verseker dat Namibië se onafhanklikheid en vryheid deur vrede, openbare veiligheid, sekuriteit en die oppergesag van die gereg en die handhawing van wet en orde tydens die pandemie, gewaarborg is.

Die ekonomiese sektor - wat bestaan uit die ministeries van finansies, mynweese 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\$11.4bn of 17.7% van die totale beplande uitgawes. Hiervan ontvang finansies (N\$6.2bn, insluitend PSEMAS maar rentebetalings uitgesluit) en Openbare ondernemings (N\$1.5 bn) die meeste. Hulpbronne in hierdie sektor is beperk tot programme wat groei ondersteun tydens die COVID19 tydperk, 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 betsaan 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; arbeidsverhoudinge en werkskepping; stedelike en landelike ontwikkeling; asook die Verkiesingskommissie- ontvang N\$4.4 bn of 7.6% van die totale beplande uitgawes. Hiervan ontvang landelike en stedelike ontwikkeling (N\$1.7 bn) die grootste deel. Die toekenning aan hierdie sektor is daarop gemik om doeltreffendheid en versnelde gedienste grondvoorsienning te bespoedig, asook die verbetering van verantwoordelikheid en waarde vir geld, veral tydens 'n tydperk van groot onsekerheid.

Laastens die infrastruktuursektor - wat bestaan uit die ministeries van werke en vervoer; asook inligting en kommunikasie tegnologie- ontvang N\$3.5bn of 5.5% van die totale beplande uitgawes. Die meerderheid van die infrastruktuursektor se toekennings is vir vervoer (N\$2.4bn) bestem. Hierdie toekenning maak voorsienning vir verbeterde infrastruktuur om te verseker dat Namibië sy doelwit bereik om 'n logistieke middelpunt vir die streek te word.

BELASTINGVOORSTELLE

Die voorstel om die aftrekbaarheid van tantieme deur mynondernemings te weier word teruggetrek.

Die uitvoerbaarheid van die oordragbelasting van huur op superwinste tydens die styging in hoë kommoditeitspryse wat ondersoek moet word.

Die parlement het voorgestel om belastingvrystelling van EPZ-entiteite en die uitfasering van belasting aansporing vir vervaardigers en uitvoerders af te skaf.

Die herroeping van die EPZ-wet en die instelling van spesiale ekonomiese sones is tans aan die gang.

INKOMSTEBELASTING-HERVORMINGS

- Om 'n dividendbelasting van 10% vir dividende wat aan inwoners betaal word, bekend te stel.
- Belastingbetalings vir liefdadigheids-, godsdienstige, opvoedkundige en ander vorme van instellings vir hul kommersiële aktiwiteite.
- Uitbreiding van die belastingbasis deur die huidige belasting stelsel te verander, sodat alle inkomste van buitelandse hulpbronne belas word.

BELASTING VAN BUITELANDSE INKOMSTE.

- Die verhoging van belasting wat by pensioenbydraes afgetrek word
- Verpligte verklarings reëls; minder kapitalisasiekoerse.
- Boetes vir belastingontduiking.

TARE-E A IIAESI MARI#NUI#UI?

IIAesi mari#nui#uis ge a marisi jawe, hîa ra matib ib nî !hub di #hanuba ta marisa hō#ga tsî sîsenûsa ra !gara!â (!nâ) ba. Marisi #nui#uis ge marisi (!lKhâ#Khânib ose)

kurib hîa Namibiab !nâ ra !Hoa#khaib 1rosa disa xu 31 !Khûllkhâb kose !khoeba, mâsa marisi kuri-i !aroma, 12, !lkhâga xu !am!lare-sase; Mâ Ilaesi mari#nui#uis ge !laegub-Termains Mâ#uis !lGui#ui-e (MTEF) !kho#gâ hâ, hîa aimûlgarudi hō#gâs tsî mâ#uis hâ!goaxa 3-kuri !laeb ai mûba mî hâse. !Nâs ga hâ xawe, #ô#ôsib mîsib hîa ge Presidentdi xa 17 !Khûllkhâb nê kurib 2020 ai ge mîmâi-heb COVID-19 khora#uisend xa !aromabahe hâses !aroma ge marisi #nui#uisa 2020/2 marisi kurib mâ#uis !lgui#uib !gui marisi kurib 2020/21 diba !gû-ais !aroma.

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

IIAesi mari#nui#uis ge a #hâpasa, kaise #hâ#hâsa !âsa #hâpasa marisi hōxû!khaina #Hanuba ai#homibasa ib !lîb di Ilaesi omkhâi-sens !awedi ai sîsenxa kai; marisi kurib 2020/21 marisi #nui#uis ge COVID-19 di sîsen#uiba !oro!oros !aroma saoran ai mûba mî hâse:

- Ûiga huis,
- Ûilgauga huis
- Sîsengu tsî hō#gâde huis
- Namibiaba !gaisa !haros ai mâis, mûsa !goaxa !laeb !nâ ailgûs !aromas

#Hanub ge mari hōxû!luga !kharaga!nâgu !gaun air a !khôllare !gawiga mîsa Ilaesi

aimûlgarude hō-ams !aroma. kai !ammi #hanub di hō#gâdi(95 % !nâ hâse di) ge !lgui-aimaridi ailgause khoen di hō#gâdi, #nui#gâdi hō#gâdi,xûn tsî !oabadi sîsenû ra khoena xu hâdi di hō#gâdi (Value Added Tax), ûhâsib, tsî mâl!kharudi Southeren African Customs Unions (SACUsa) xûn-!khô!oadi hoal!hûbaisi !lama#harugu !khaiga xu gu-Namibiab a !lAni !Hûse. !Hû!nâsi #Hanub ge !lkhâti hō#gâde ailgause !gora#gâdi #Hanub-!Honkhoeba #Nui#gâdi (SOTS) !nore!uidi tsî mainde xû hâ hō#gâdi tsî !lkhâti !kharagagu marihō#gâdi, administrasies marin, !lgui-ai-tsî- !lkhamarin hîa !laupexa 5% hoaraga #hanusi hō#gâsa !aromaban.

Ailâba !oa ib be #Hanuba marina !khuwis !nâ-û ra !hao|hao, hâna !ga, !hûba !nâbe tamasa ka io hoal!hûbaisi marisi !lmaxu #harugude xu, !lâ hō#gâs tsî mâ#uis !laeku hâ marisi soaba #ganams !aroma. !Khuwihe ra marin ge hâl!aro ra marin !kha !khuwi-aona ra mâtare-oa-he. Nêsihâ !hû-omkhâi!lkhâsi mîsiba mû !nâ ûhâse ib ge #hanuba #hanuba #am !gôab di marihō#gâsa !nô!nô sa mâ#uis !aroma ra !âubasen, !lâ-amaga !gawi marisi #oa !nâsa 2020/21 !aromas ge !laupexa (N\$20.7bn (12.5% GDP) hō#gâde xu.

IIAESI MARI#NUI#UIS DI KAISIB

Hoa !hohâ kaisib 2020/21 marisi kurib dib ge a N\$72.8bn (#hanusi mataredi, hâl!aro ra matarede !khô#gâ hâse) !arosens 8.4 % kô!gâsa 2019/20 marisi#nui#uis N\$66 billion-e ra #nûllkhaebase. !lNâ N\$72.8bn-e xu !ge, N\$6.4bn (12%-e) omkhâisens marisi#nui#uisa ge mîhe. !lNapa !ge N\$58 bn (79%-e) sîsenûs marisi#nui#uis #hanub dise tsî surudeba

kô!gās (hā!aro ra marisa matare-oas) ge N\$8,4bn (9.0%-e), nēsihā marisi kurib !aroma.

†Hanusi hō†gās 20/21 !aromas ge N\$51, billion-l air a !nō!nōhe, 12,3%-i !kha !lgōaxa hā, !lnā N\$58,6 billion-i ge !gōa!gōahe rase 2019/20 !lī kurib !nā ge †nūi†uihe. Nē !orosib hō†gās !nāb ge †khawusa !hū-om-khāisen !lāxasigu CIVID-19 di khorā†uisens soab !nā !hō!garahe.

Marisi†nūi†ui †oalnās 12,8% air a !guitikō. Hoaxūkuru Xūna (GDP) xu-l ge 2020/21 !nō!nōbahe hā, !arosens 8,0%-l di !gōaba ra 4,5%-l, GDPs di-e xu 2019/20 mari kurib !aroma ra †nū!l!khaeba. †Haisa surudeb ge 69,6%-i !kha ib nī 2020/21 mari kurib !nā †harosa ra !āubasenhe, !arosen rase !līb di 2019/20 !harib, 54,8%-l GDPs di-e xu.

MARISI†NŪI†UIS DI !GORA†GAS

- !lgau!gao!gaob 5%
- !Hūsāu!l!khāsib 18%
- !Khōdanās 7%
- !Hūhāsib 50%
- †Haisa !norasasib 20%

!Hūhāsib !norasasib Sektors hīa !l!Gau!nābe !l!Hōgu tsī hā†gāxas, !Norasasib tsī !l!Aposasib (!Awā!nan tsī †Hanu†hanu !Oabadi); !l!Khaubas, †Hanu-aisib; !gāis Ōa!nās AGb (Attorney general) tsī †Hanusib-ge !gam!lī hoan xa kai †nūi†uis N13,1bn tamās ka io 20,4% ge !hao hā !awellguisa mā†uisa xu !khō!oa. Nēsa xu is ge !l!khaubasa (N\$6,2bn) tsī !Norasasib tsī !l!Aposasib (N\$5,4bn ge hoan xa kai !āde nī !khō!oa. Nē mās nē sektors !l!khās ge nī !l!apo!l!apo !b Namibiab di !gomse ge oresa hōbahe !norasasiba †Khīb †haisa

!norasasib, !l!aposasib tsī sīsēnxasib †hanub diba !l!apo!l!apohe, tsī sīsēnxā †hanub tsī †hanu-aisiba nē !l!ōs di khorā†uisens soab !nā !khō!garahe.

†Haisa Sektors-ge !l!Gau!nās (!l!Gau!nās, xūkurus tsī !Haosi†usib tsī !gawī !lgau!nās, !l!khā!l!khākhās tsī !asa!nās dis); Surib !Gui-dikosib, !gāba †uis tsī khaohās; †Urusib tsī †Haisa !Oabadi; †Gam†gamsen !Hurun, †khamisib, tsī !laesi !oabadi; !Gari-aogu !l!Hōb dina xu !am!laresadi ge hoan xa kai !āb marisi†nūi†uib din ge 2020/21 di mari kurib !nā N\$31,8bn tamās ka io 49%-e hoa sīsēn xa mā†uis (†hanusi matarehe !l!ara†uisase). Nēs ge mūmūsa mādi !l!Gau!nās ge māhe di ge māhede (N\$14,2 bn !Gao!gao !l!Gau!nās !aroma, tsī N\$3,3 bn-e !Gawī !l!Gau!nās !aroma, tsī †urusib †Haisa Ai!gūsa (N\$7,9bn) !Asa !l!khā!l!khā!khōb diba hoa!nā-aixa !lgau!nās !nā !am†gās khorā†uisa xoa†gāsēnsa tersiere tsī !omxukurus !l!khā!l!khāsēnde tsī !oabade māsa !khō!garas khoen ōananōagub tsī COVID-19 dāl!harode !am†gās !aroma l ge marisi māxo!khāsa ra māhe.

!Hūsāu!l!khasib Sektors-ge Mari!l!hōgu, Maindi tsī !gaib, †Namipeb Hai†gās tsī !Narisarimās; Xūkurus tsī †harugub, !Hana†gās tsī !Hūb !gora†gās, !laun tsī !Gamhuri!uib; !Haosi !Awē!l!guis !l!Gammi tsī †Haisa !Oabadi-ge N\$11,4bn tamās ka io 17,7%-e hoa !awē!l!guisa mā†uide xu nī !khō!oa. Nēpaxus ge Mari!l!hōgu (N\$6,2bn PSEMASSa !khō†gā hāse xawe hā!aro ra mātaredi !l!ara†uisase) tsī †Haisa !Oabade (N\$1,5 bn) ge hoan xa kai !āde nī !khō!oa. Huisenūxun nē ge kaise nī !oro !omkhās hō-oas saogu māxō!khās !aroma nē!laeb COVID-19 di khorā†uisens !nā kai omkhāsēns !l!aposasiba !khō!garas

!aroma. Tsî !haosi !hūsâu llkhāsiba |omkhâi kais !aroma, !khō†gās llîmâbasen hâ sektors disa projekdi-tsî llguiridi !aroma marisise mǎx-ō|khāsa. !Khodanas di !âb-ge Presidenti Beros, !Nāka †Nōa Ministeri Beros, !Haosi †Nûs; Auditeer Xenerali; Hoa !hūbaisi !Gae||aredi tsî Sîsen||aredi; !Hao!nâsi |Apemās; sîsengu, xūkuru !Gae||aredi tsî sîsenmās; kai tsî †kharilā Omkhâis tsî llhûis ôa!nâ!nans hân geN\$4,4bn-l tamas ka io 7,6% hoa|hao hâse |awellguisa mǎ†uide xu nî !khō!oa. Marimās nē sektors !aroma di ge †gana |gâi!gâis tsî †homitoasa llanai !hūde mǎsa tsî llkhati !eramxasiba !kho!khōsa tsî mari-i di illkhāsiba kai-amse |gawi llaposao !nâsib di llaeb !nâ. |Ams rase

Ŧ|gau!gao!gaob Sektorsa- hîa sîsengu, !Nari!oabadi tsî †Andi tsî !Hoa†haragus tsî Texnologib-hân ge N\$3,5bn-i tama ka io 5,5 %-i hoa |awellgui mari†nûi†uisa nî !khō!oa. !Nāsa !âb Ŧ|gau!gao!gaob di sektors mǎrima†uis ge !Nari!oabasa (N\$3,4bn-e nî †hābahe. Nē marisi†nûi†uis dis ge Ŧ|gau!gao!gaob |omkhâise nî !khō!khō tsî nî Namibiaba hui îb llîb llgūbadi |kharisi †ans !khômâi-ao kais disa !khō|gara.

|Gaugu di Ao llguigu

- Ao llguib marin hîa mainde xu ra hōhena llkhæ-ams dib
- Dîllkhāsigu |gawise ra †ganhe llgui-aimaride ôa ! nâs digu
- Ao llguigu llgui-aimaris EPZ †nûi†gade xu ũ-oas, llgui-ai maride xūkurus tsî sî†ûi-aona xu sîsen |û kais ge Parlements xa ge mǎ!khunihe.
- †Gae-oas EPZ †Hanumās dis tsî

†gae†gui†gās |ō-aisa !Hūsâu llkhāsib !khaigu dib ge sîsen†ams !nâ hâ.

Hō†gās (TAX) Dî-unus

- †gae†gui†gās 10 persent-i |gora|nōb llgui-aimaris |gora|nōb dide llan†ga-aona matures.
- llgui-aimaris mataredi |khommi mǎdi,Elosi, llgau!nâsi tsî nau !nōa †nûi†gadi dis llîdi marisi llaxisigu †amas.
- Khora†uis llgui-aimaris di llaxisigu dis nēsi hâ |gam†gerexa llgui-aimari |gaub dis hoaraga hō†gāde xu ra hō†gahe, hō†gāde !auka hōxū!khaide xudi llgui-aimaris.
- llGui-aimaris !aukaba xu hâ hō†gadi dis.
- |Aros llgui-aimaride †gae ll nâ llkhsiba kurigu |kha sîsen|û-aon made xu hōs dis.
- Mǎ-amsa †an†ans llgaraga dis - †ause llgaraga sîsen†ams.
- llkharab llgui-aimaride †gō ! nâs dib.

OMANENEPARISIRO UOTJIMARIVA TJEHI OTJIKUAJE?

Omaneneparisiro uotjimariva tjehe ondando jomahandjauriro jomaungirisiro uotjimariva omuano Ohoromende mbumaiuongo otjimariva nauina kutja matjiungurisavi. Omaneneparisiro uotjimariva jetuamo (mukara omaunguriro) uombura, mo Namibia iuta okuza ke 1 ra Kozonyanga ngako 31 ku Seninarindi kombura ngamua aihe, mbiazikama momieze 12. Ombura aihe jomaneneparisiro mukara Omaunguriro Uovipite Koruveze-Ruopokati (MTEF), ndjazikamena komahakero uovihite novipite koure uoruveze ruozombura 3. Ngunda peri nao, mena **Ruongaro Jehi Jouzeu** ndjatjukisua ijo President tjiari 17 ku Seninarindi 2020 kehi jo COVID-19 mbuatambukapo, otjimariva tjatjukisua kombura ndji omajova 2020/21 kombura jomaunguriro uotjimariva kombura imue omajovi 2020/21.

ONGUAJE OMANENEPARISIRO UOTJIMARIVA TJERI OMANANDENGU?

Omaneneparisiro uotjimariva tjehe omanandengu mena rokutja jena otjiungura otjinahepero okujandja ozomburo ozonanden-gu zotjimariva Kohoromende okuungurisa mo-maungirisiro mozondando zomekurisiro zehi, ombura jotjimariva 2020/21 omaneneparisiro nga maetara mokuhenuna omungunda mbuae-tua o COVID-19 nozongunde ozonahepero nda:

- Okujama ominyo
- Okujama ongaro jehupo

- Okuvatera oviungura nauina ovihite
- Okutua o Namibia moruveze oruua ruomasa korujaze nduhina kutjuukua.

Ohoromende maiuoronganisa ozomburo zotjimariva momiano peke mondando jokutona muimbi mbyaraisua kombanda mondero jehi. Mouingi uovihite vyo Horomende (okombanda ozo 95%) viza kovihununa moviune tji-muna omahununino okuza komundu kourike, otjitja-murongo tjongetjefa, ovihepua nauina ovihepue mbirandua ovaungurise (Otjituua Kovirandua Komahununino), ouini, nauina ovirundururua okuza ko Southern African Customs Union (SACU)- otjatjivijakurua okuza komarandis-asaneno uondondo jouje- o Namibia meri Ehi Okanepo. Ohoromende uina iuonga ovihete okuza kozomburo tji-muna ozondendu okuza Kozonganda-Ozohinga Kohoromende (SOE's), ozo diamanda nauina ozomburo zarue zozongomboro nauina ovinikorua vyarue, otjimariva tjoviungura, ozomberero nauina omasutisiro, ngevaza ngambeno ozo 5% uotjimariva atjihe otjihite mohoromende.

Komurungu, Ohoromende iuonga otjimariva mokujazema otjimariva, kutja okuza monganda poo pondondo jotupa tuouje tuotjimariva, okupata otuveze pokati kovihite nauina ovipite. Ovimariva mbyazemua visutua okujarurua notjimariva kombanda kovajazemise.

Tjimatutara kongaro jongorongova nddjiripo nai, ombura ndji ohoromende majiundjireko okumuna ovihite vyokehi kumbimavihakera mukupita, ndjimarire **omauiro omanene omaneneparisiro uotjimariva kembo rotjimariva jombura ndji 2020/21 tji-matjirire ondengu jo N\$20.7 omatau (12.5% of GDP).**

OUNENE UOMANENEPARISIRO UOTJIMARIVA TJEHI

Ounene uotjimariva atjihe tjehe omaneneparisiro uatjo kombura ndji 2020/21 tjina ondengu N\$72.8 omatau (mumuna imbi mbyaso okusutua- omasutiro uovihohua) ngumaekuramenepo omekuriro uozo 8.4 % okuza komataruriro uomekurisiro uotjimariva tjomajovi 2019/20 omekurisiro ngari nondengu N\$66 omatau. Momatau N\$72.8 N\$6.4 omatau nderi ozo (12%) vyandjua komaneneparisiro uoviungura vyomekurisiro ngunda, omatau N\$58 nderi ozo (79%) otjijtjiri otjimariva tjoviungura vyohoromende nauina omasutiro uozondjo (omasutiro uovihohua) otjimariva tjondengu jomatau N\$8.4 nderi ozo (9.0%) momakaendero uom-bura jotjimariva ndji.

Otjimariva otjihite tjohoromende kembo rombura jotjimariva matjihakua pomatau N\$51.4, tjiruka kehi nozo 12.3% okuza komatau N\$58.6 mbimavihakua kutja ombyaongua kembo rombura jotjimariva ndji 2019/20. Omahenukiro nga movihite jaetua oungundi uongorongova movitjitua kehi jouzeu mombuiko jouje nauina COVID-19 ndjatambukapo.

Omahenukiro momaneneparisiro uotjimariva tjehe maesasanekua kozo 12.5% Moviungura Vyomonganda (GDP) mapehakerua kembo rombura jotjimariva ndji 2020/21, ndjimaikuramenepo omekuriro uozo 8.0% okuza kozo 4.5% Joviungura Vyomonganda (GDP) kembo rotjimariva ro 2019/20. Ozondjo zehi mazeundjirua okujeruruka kozo 69.6% Joviungura Vyomonganda (GDP) kembo rotjimariva tjombura 2021/20, omekuriro okuza kembor rotjimariva ndji 2019/20 ondondo jozo 54.8% Joviungura Vyomonganda (GDP)

OMAHANENO UOTJIMARIVA TJEHI

Orupa rotjiuana -ruazikama motupa hui Omahongero (Omahongero, Ovimemua nauina Ombazu nauina Omahongero Uokombanda, Omajandjero Uounongo nauina Omamemeno uovina, Ondekiro Japamue, Omaisapero Uousyona nauina Oviuana Mbyaserue Kombunda, Ouveruke nauina Oviungura Vyotjiuana, Omanyando, Omitanda nauina Otjiungura Tjotjiuana: Ovarue Ovakuru; kuandjua otjimariva otjinene momaneneparisiro kembo rombura jotjimariva 2020/21, tuamunu omatau N\$31.8 poo ozo 49.5% jotjimariva atjihe tjoviungura (mumuna ovimariva vyarue ovisutua). Ihi omena jomajandjero omatau korupa Ruomahongero nduapeua omatau (N\$14.2) Omahongero Uombutiro nauina Omahongero Uokombanda omatau N\$3.3 nauina Ouveruke nauina Ondunino Jotjiuana omatau N\$7.9). Omaandjero uotjimariva maejandja orujameto komaungurisiro vyomiano omipe uomahongero momahongero, okujandjera oupupu komahongero uokombanda nauina oviungura vyokomake momahongero nauina okujandja ovihepua momuhunga uomekuriro uotjiuana nauina okujeta momaunguriro omiano vyomazevea uo COVID-19

Otupa Tuondjeverero -tuazikama mOrupa Ruoviune Vyomokoto Uehi, Ondjeverero nauina Oukohoke mehi (o Police nauina Ovyovakamburua); Orupa Ruovita; Oveta; Orutu Oruruse Ruomariro Uuini Uotjiuana; Ohahende Onene Johoromende; nauina Ovyozombanguriro - mavemunu otjimariva otjinene otjijtjari tjomatau N\$13.1 poo ozo 20.4% motjimariva atjihe tjitjatyeua okuungurisua. Muiji, Orupa Ruovita ruamunu omatau N\$6.2 nauina Ondjevero nauina Oupore Mehi omatau N\$5.4

tuamunu otjimariva tjokombanda mamahane-no. Omaandjero uotjimariva kotupa hui maevaterere okukuizika o Namibia kongutukiro ndjakondua-ouzeu nauina koujara otjapuuakuizikua okutuungura mohange, ondjeverero jotjiuana, oukohoke nauina omazeve uoveta, nauina omatiziro uoveta nauina oupore moruveze ruomatumbukiro uetjise.

Orupa Ruongorongova – ruazikama Motjimari-va; Ozongomboro nauina Ovijkise; Ozonden-dera, Omahua nauina Ovaryange; Ozongetjefa nauina Omarandisaneno; Otutumbo Novikunua nauina Omatunino Uehi; Omahundju nauina Ozomburo Zokuvare; Ondyero Joviungura; Omeva nauina Oviungura Vyotjiuana matumunu etau N\$1.5 putuamunu omahaneno omanene. Ozomburo motupa mazetizua okujandjua orujameto komamunikiro uomekuriro moviungura moruveze ruo COVID-19 ndui, okutjevera ongaro jongorongova ondikameno jajo, okujandja omasa kovirakaneno jongorongova jehi, okujeta otupa ombirivate mokujandja otjimariva joviungura vyomekuri-siro nauina okupuika.

Orupa Ruoviungura – ruazikama Omberoo jOtjuru tjehi; Omberoo jo Ministera Ondenga; Ondjiuo Ondye Joveta, Omutare Uomambo Johoromende; Orupa Ruoviposa Vyomapendje nauina Omaunguriro Uakumue; Otjirata Tjotjiuana; Ovaungure; Omaunguriro Uakumua nauina Omatuapero Uoviungura; Omekurisiro Uovihuro nauina Otukondua Tuokozombanda; nauina Otjirata Tjomatoororero – matumunu omatau N\$4.4 poo ozo 7.6% motjimariva atjihe tjityeua okuungurisua. Motjimariva hi omaneno Uovihuro nauina Omekurisiro Uokozombanda

mavepeua etau N\$1.7 otjitjiri otjimariva otjinene momahaneno. Omaandjero korupa ndui mae-hungamisua ondaukiro joviungura moukoto nauina omajandjero uoviungura vyehi nauina omekurisiro uourizirira nauina ondengu jotji-mariva tjinene moruveze oruzeu ndui ruongejangero jokombanda.

Korusenina, orupa Ruoviungurisua- nduazika-ma Moviungura; Ovitoore; nauina Ondjivisiro nauina Omahakaeneno Uouje Uakandino – matumunu omatau N\$3.5 motjimariva atjihe tjitjatyeua okuungurisua. Otjimariva otjingi tjotupa tuoviungurisua matijandjua korupa Ruovitoore (omatau N\$2.4) Omajandjero mae-tuapo omakurisiro-uomatandavarisiro uoviungurisua okukuizika o Namibia okujenenisa oruroto okurira ondivitivi morukundua koviungurisua.

OZOVETA ZOMAHUNUNINO OZOS- ASANEKUA

- Oumune okuhina kujandjera omahununino uotjimariva otjisutua ijo zongomboro tjananunua
- Ongondononeno jomasutiro uotjimariva otjihununua kouini moruveze oruzeu ndui matjikondononua
- Oumune okuisapo omatiro uondjenda komasutiro uotjtjamurongo otjihununua moruveze ndui ruo EPZ kovina ngamua mbimavikapitarambo nauina mbimavipiti otja oveta pujazikamisua ondjiuo jozoveta
- Omataruriro Uoveta jo EPZ nauina omatjukisiro Uorupa Ruapeke Ruombuiko iri momaungiri

OMATUNINO UOVETA JOMA- HUNUNINO UOTJITJAMURONGO OTJIHITE

- Omatjukisiro uozo 10% kotjimariva otjihununua tjitjisutua komutire
- Omasutiro uotjitjamurongo kotutu otuharupu, otupa tuovakambure, otupa tuomahongero nauina otupa tuarue movitjitua vyao komavetjiti otjitjamurongo
- Omatandavarisiro uongaro jomasutiro uotjitjamurongo okutuurungira okujenda oukoto momaunguriro ngeripo uomahununino uotjitjamurongo okuza kovihite okuza kozomburo zopendje
- Omahununino uotjitjarongo okuza pendje
- Omaueziro uomahununino uotjitjamurongo kovandu mbazako koviungura
- Omandjerero uomazeua uokutjukisa ouini; omazeva uomatarero uongetjefa mounkundipare uotjimariva
- Omasutisiro kokupenga omasutiro uotjitjamurongo otjihununua

OMUTENGENEKWAFANEKO WOPASHIWANA OSHIKE?

Omutengenekwafaneke wopashiwana oo ondugefaneke yopaimaliwa ei tai ndjadjuku-nuna nhumbi epangelo la faneka okwoongela oimaliwa nonhumbi la hala oku i longifa. Omutengenekwafaneke owa kwatela mo omudo wopaimaliwa (ndeke hapakaliindeli) oo moNamibia hau hovele muAprili 1 fiyo oMarsa 31 momudo wopaimaliwa wonhumba u na eehani 12. Omutengenekwafaneke keshe wopashiwana owa kanghamekelwa koyuuyemo nokoidjemo ei ya fanekelwa oulefimbo weedula 3, oMTEF. Ashike, omolwEingido loPaulumomhumbwe olo la ingidilwe kOmupresidente woshilongo momafiku eshi a li 17 Marsa 2020, osho sha etifwa konghalo yetukuko lombuto yoCOVID-19, omutengenekwafaneke ou wa yandjwa momudo 2020/21 owomudo ashike wopaimaliwa umwe auke, oo wa kwatela mo ashike oifutwa yomudo oo wo2020/21.

OMOLWASHIKE OMTENGENEKWAFANEKO WA FIMANA?

Omutengenekwafaneke wopashiwana owa fimana shaashi ohau longo oshilonga sha fimana shokuyandja eedjo dopaimaliwa odo da pumbiwa kepangelo opo li di longife mokutula moilonga oilalakanenwa yalo yomapendulepo opashiwana; omutengenekwafaneke womomudo wopaimaliwa 2020/21 owe likwatelela kokuninipika etandavelo lombuto yoCOVID-19 taku talwa unene koinima tai shikula oyo ya talwa oyo ya fimana i dule ikwao:

- **Okuxupifa eemwenyo,**
- **Okukaleka po ouxupilo,**

- **Okwaamenena po oilonga noyuuyemo**
- **Okutula Namibia monghatu ya kola opo a kule e na onakwiwa itai tengauka**

Epangelo otali xwaxwameke eedjo dopaimaliwa pamikalo da yoolokafana opo li hange oilalakanenwa yalo yopashiwana ngaashi ya ulikwa pombada. Oyuuyemo ihapu yepangelo (yeepelesenda di dule 95) ohai di moifendela ei hai kufwa moinima ngaashi moyuuyemo yovanhu oohandimwe, oilikolwa yeekampani, oinima ya landwa nomayakulo a ningilwa ovalongifi voinima (Value Added Tax), momaliko, nomomalundululo oinima okudja kEhangano lOkupupaleka Omalandifo mOumbuwanhu waAfrica (SACU) – ongoyuuyemo ya dja momalandifilo opaiwana – omo Namibia e li oshilyo. Epangelo nalo ohali mono oyuyemo okudja meedjo ngaashi moipambuliko hai futwa kOmahangano Epangelo (SOE), okawe, noifutwa hai futwa komahangano oo haa fulu oikwamina osho yo moifutwa ikwao ya yoolokafana, oimaliwa hai futwa molwelongifo loinima, oifuta hai futwa molwomahandukilo nomolwomayakulo a yandjwa, oyo hai fiki fiyo opeepelesenda 5 doyuuyemo yepangelo.

Natango vali, epangelo ohali ongele oimaliwa mokulya omikuli, momalandifilo opaimaliwa omeni loshilongo ile mwaa opaiwana, opo li fitike omwaka oo u li pokati koyuuyemo noifutwa. Oimaliwa ei ya liwa omukuli ohai shunifwa oko ya ehelwa taku wedwa oishoshela.

Okutala nee konghalo yeliko mopaiife, odula yoneudo epangelo ola teeleda okulikola oyuyemo i li pedu okuyelekanifa nomwaalu woifutwa wa tengenekwa, ongee omwaalu ou

wa kambela momutengenekwafaneko womudo 2020/21 ou fike peebiliyona N\$20.7 (12.5% doGDP).

OUMINISTELI WOIMALIWA

Omukanda ou tau fatulula nhumbi omuten-genekwafaneko womudo 2020/21 tau longifwa 27 Mei 2020

OUHAPU WOMUTENGENEKWAFANEKO WOPASHIWANA

Ouhapu womutengenekwafaneko aushe kumwe womudo 2020/21 womudo wopaimaliwa ou fike peebiliyona N\$72.8 (mwa kwatela oimaliwa yokufuta omauwa ovanailonga – noishoshe-la ei hai futwa komikuli) oyo ya tengenekwa tai ka hapupala fiyo opeepelesenda 8.4 mokuyelekanifa nomutengenekwafaneko wa talululwa wo2019/20 oo wa li u fike peebiliyona N\$66. Meebiliyona odo N\$72.8, eebiliyona N\$6.4 (12%) okwa li da yandjwa komutengenekwafaneko womapendulepo, ofimbo eebiliyona N\$58 (79%) oda yandjwa koimaliwa yokulongifwa kepangelo, naikwao oyokufuta oishoshe-la hai futwa omolwomikuli oyo i fike peebiliyona N\$8.4 (9.0%) momudo wopaimaliwa wopaife.

Oyuyeyemo yepangelo yomudo 2020/21 oya tengenekelwa peebiliyona N\$51.4, ya shuna pedu neepelesenda 12.3 okudja peebiliyona N\$58.6 odo kwa li da tengenekwa ngeno di ongelwe momudo 2019/20. Eshunopedu moyuyeyemo eli ola talelwa koinyangadalwa yopaliko ei ya nghundipala omolweliko lounyuni olo la shuna pedu neenghono nomolwetukuko lombuto yoCOVID-19.

Omwaalu ou wa kambela momutengenekwa-

faneko ou fike peepelesenda 12.5 dongushu yoinima aishe kumwe ya longwa moshilongo moule wodula imwe (GDP) ngaashi wa tengenekelwa momutengenekwafaneko womudo 2020/21, oo wa hapupala neepelesenda 8.0 okudja peepelesenda 4.5 dongushu yoinima aishe kumwe ya longwa moshilongo moule wodula imwe (GDP) yomudo 2019/20. Omwaalu weendjo depangelo aushe kumwe owa teeelwa u ka londe fiyo opeepelesenda 69.6 dongushu yoinima aishe kumwe ya longwa moshilongo moule wodula imwe (GDP) momudo 2020/21, tashi ulike ehapupalo okudja ponghatu yomomudo 2019/20 oyo ya li epeelesenda 54.8 dongushu yoinima aishe kumwe ya longwa moshilongo moule wodula imwe (GDP).

ETUKULO LOMUTENGENEKWAMUVALU

- Infrastructure – oilongifo ya pumbiwa mokutunga oshilongo
- Economic – Eliko
- Administrative – Ewiliko
- Social – onghalafano
- Public safety – eameno laaveshe

Oshikandjo shonghalafano osha kwatela mo Ehongo (Ehongo, Ounghulungu, nEenghulunghedi nEhongo loPombada, Omadeulo noyeeetwapo); Oufikepamwe woPaukashike-ko-okanhu, Ekandulepo lOluhepo nOvanhu ava va talwa vehe na oshilonga; Oundjolowele nOnghalonawa; Omaudano; Ovanyasha nOmayakulo oPashiwana; Oipambebe yOonakulwa Vakulu; osha li sha pewa oshipambu shakula momutengenekwafaneko womudo woimaliwa 2020/21, eshi sha pewa eebiliyona N\$31.8 ile epeelesenda 49.5 doimaliwa aishe yelongifo

(inamu kwatelwa oimaliwa oyo hai futu omau-wa ovanailonga). Eshi osha etifwa komwaa-lu uhapu oo wa pewa Ouministeli wEhongo (Eebiliyona N\$14.2 odo da pewa Oshikondo shEhongo lopEtameko neebiliyona N\$3.3 odo da pewa Oshikondo shEhongo loPombada) noshOundjolowe le nOnghalonawa osha pewa (eebiliyona N\$7.9). Etukulo loimaliwa ei otali ka yambidida etulomoi longa lomufindalongo ou upe mehongo laaveshe, eandjakaneko leemhi-to dokumona ehongo koiputudilo yopombada noikwaungoba nokukaleka eyandjo lomay-akulo tali ende le pamwe nehapupalo lovanhu moshilongo osho yo etulomoi longa lomilandu di na sha nekelelo loCOVID-19.

Oshikondo shEameno Laaveshe – osha kwatela mo Ouministeli wOinima yomEumbo nOmatembu, Eameno (Ovapoli fi nOshikon-do shEvyulonghalo); Etanga IEameno; Oik-wauyuki; Okomisi yOkukelela Oimbuluma, Hahendendjai noikwaui yuki – otashi pewa om-waalu omutivali mouhapu weebiliyona N\$13.1 ile eepeesenda 20.4 doimaliwa aishe kumwe. Momwaalu oo, Etanga IEameno (N\$6.2bn) nOpolifi (N\$5.4bn) ovo tava ka pewa omivalu dihapu. Eyandjo loimaliwa koshikondo oku otali kwafele mokushilipaleka kutya emanguluko la-Namibia olo la kondjelwa noudjuu ola amenen-wa po okupitila mokukaleka po ombili, eameno laaveshe nokukaleka po oveta nelandulafano pefimbo letukuko lomukifi ou u li moshilongo.

Oshikondo shOikwaliko – osha kwatela mo Ouministeli wOimaliwa, Eemina nOikwaeng-hono, Omudingonoko, Omaluxwa nOmatalele-po; Oikwafabulika nOipindi; Ounamapya nEta-lululo lEdu, Eeshi nEedjo domOmeva; Okomisi yOmafaneko oPashiwana; Omeva nOma-hangano Epangelo – otashi ka pewa eebili-

yona N\$11.4 ile eepeesenda 17.7 doimaliwa aishe ya fanekwa. Momutengenekwafaneko ou Ouministeli wOimaliwa (N\$6.2), (mwa kwa-telwa oimaliwa yokufuta ouhaku wovanailonga vepangelo (PSEMAS) ashike inamu kwatelwa oimaliwa yokufuta oishoshela) nOuministeli wOmahangano Epangelo (N\$1.5bn) oo taa ka pewa omivalu dihapu doimaliwa. Eedjo domo-shikondo omu otadi ka ngabekelwa keyambidi-do leepoloxolama dekulo leluko pefimbo eli lo-COVID-19, okwaamenena po omikalo dokutala nhumbi eliko tali kulu, okunghonopaleka omafi-yafano eliko lopashiwana, okweendela pamwe kwoikondo yopaumwene mokufutula eeproye-ka nomapungulo.

Oshikondo shEwiliko – osha kwatela mo Ombe-lewa yOmupresidente, Ombelewa yOmupilima; Oshoongalele shoPashiwana, HahendeNdjai, Ouministeli womakwatafano oPaiwana nElon-gelokumwe; Olaata yoPashiwana; Ouministeli wovanailonga, Omakwatafano opaefabulika nEtotepe IEemhito dOilonga, Omapendulepo Eedoolopa nOitukulwa yokOmikunda nOkomi-si yOmahoololo – otashi ka pewa eebiliyona N\$4.4 ile eepeesenda 7.6 doimaliwa aishe ya tengenekwa. Moimaliwa oyo Ouministeli wOmapendulepo Eedoolopa nOitukulwa yokO-mikunda (N\$1.7bn) oo tau ka pewa omwaalu woshimaliwa uhapu. Eyandjo loimaliwa ko-shikondo eshi ola diladililwa okuxwepopaleka nokweendifa nawa oinima yomeni loshilongo nokweendelelifa okuwapaleka edu osho yo okukaleka ovanhu ve na oshinakuwanifwa nokulongifa nawa oimaliwa unene pefimbo eli uhe shii eshi wa tee lela monakwiwa.

Lwaxuuninwa, oshikondo shoilongifo – osho sha kwatela mo Ouministeli wOilonga; Omal-weendo; Omauyelele nOmakwatafano – otashi

ka pewa eebiliyona N\$3.5 ile eepelesenda 5.5 doimaliwa aishe kumwe ya fanekwa. Oimaliwa ihapu ya diladililwa oilongifo otai ka yandjwa kOuministeli wOyeendifo (N\$2.4bn). Oimaliwa ei otai ka longifwa mokulanda oilongifo opo ku shilipalekwe kutya Namibia okwa hanga elalakano laye lokweendelifa eyokomesho lokutunga etulilo loyeendifo moshitukulwa.

OMAFANEKO OMILANDU DOKUFUTA OIFENDELA

- Ediladilo lokwaanya okufutifa eemina oifendela koyuuyemo ola kufwa po.
- Efaneko lokutula po omulandu wokufutifa omahangano oifendela she likolelela kouhapu waasho a likola otau ka konakonwa.
- Efaneko lokukufa po okuhafuta oifendela okudja komahangano oEPZ nokukufa po okufuta oifendela kwovanduluki novapitifimo vainima okuya pondje yoshilongo okwa pitifwa kopaliamente
- Okukufa po Oveta yoEPZ nokutota po Oitukulwa yOwina yEliko oku li metifa

OMALUNDULUKO MOKUFUTA OIFENDELA KOYUUYEMO

- Okutota po omulandu wokufutifa oifendela yeepelesenda 10 moipambuliko ei hai futwa ovakalimo
- Okweetapo omulandu wokufutifa oifendela koimaliwa hai futwa okuyambidida ovanhu ve li momhumbwe, omaitavelo, ehongo noiputudilohongo aishe hai longo nelalakano lokulikola

- Okutamununa mo oyuyemo aishe tai dulu okufutifwa oifendela taku pitilwa mokunongonona omulandu ou u li po paife u na oinima ihapu ya lumbakanifwa mumwe oo hau futifa oifendela koyuuyemo aishe ya likolwa moilikolomwa ya dja pondje yoshilongo
- Okufutifa oifendela moyuuyemo ya dja pondje yoshilongo
- Okuhapupalifa oifendela hai nanwa koimaliwa yopendjela
- Okweeta pouyelele omilandu neeveta, odo hadi longifwa komahangano oo haa yambididwa noimaliwa ihapu i dule ei haa eta po
- Okuyandja omahandukilo kwaavo hava futu oifendela ihe li mondjila

TEKANYETSO YA SECHABA YA MADI KE ENG?

Tekanyetso ya sechaba ya madi ke thulaganyo ya madi e e supang maikaelelo a mmuso a go kgobokanya madi le ka fa o okaelelang go a dirisa ka teng. Tekanyetso e akaretsa ngwaga ya madi, e mo Namibia e tsamayang go tswa ka kgwedi ya Moranang e tlhola letsatsi go tsena ka kgwedi ya Mopitlo e tlhola malatsi a le masome a mararo le bongwe ya ngwaga ya madi, e e akaretsang dikgwedi di le 12. Tekanyetso nngwe le nngwe ya sechaba ya madi e akaretsa Medium-Term Expenditure Framework (MTEF), e e remeltseng mo dikanyetsong tsa dipelo le ditshenyegelo mo sebakeng sa dingwaga tse di tlang tse tharo. Le gale, ka ntlha ya Seemo sa Tshoganetso se se itsisitsweng ke tautona ka kgwedi ya Mopitlo e tlhola malatsi a le lesome le bosupa ka 2020 ka mabaka a go tlhagoga ga COVID-19, tekanyetso ya ngwaga ya madi ya 2020/21 e beilwe mo tafoleng go akaretsa thulaganyo ya ditshenyegelo tsa ngwaga e le nngwe ya madi ya 2020/21

KE ENG FA TEKANYETSO YA MADI E LE BOTLHOKWA?

Tekanyetso ya madi ya sechaba e botlhokwa jaaka fa e na le seabe se se botlhokwa mo go neeleng mmuso ditsompelo tse di botlhokwa tsa madi go dirisiwa go tsenya mo tirisong maikaelelo a one a ditlhabololo tsa sechaba. Tekanyetso ya ngwaga ya madi ya 2020/21 e remeletse mo go fokotseng seabe sa COVID-19 ka tse di botlhokwa tse di latelang:

- Go babalela matshelo,
- Go sirelatsa matshelo,
- Go sireletsa ditiro le dipelo,

- Go baya Namibia mo seemong se se tiileng sa go tswaledisa isago

Mmuso o batla ditsompelo tsa madi ka ditsela tse di farologaneng go kgona go fithelela tse di botlhokwa tse di nopotsweng fa godimo. Bontsi ja dipelo tsa puso (tse di fetang masome a robabongwe) di tswa mo lekgethong la dithoto jaaka letseno la batho, dipelo tsa dikompone, dithoto le ditirelo tse di rekilweng ke baji bareki ((Value Added Tax), property, and transfers from the Southern African Customs Union (SACU) –jaaka dipelo go tswa mo kgwebong ya bosechaba – e Namibia e leng lekoko. Mmuso gape o kgobokanya dipelo go tswa mo metsweding jaaka diabe go tswa mo dikwebong tsa puso, dituelo tsa teemane le tsa meepo e mengwe, ga mmogo le makgetho a a farologaneng, dituelo tsa botsamaisi, dikotlhalo, tse di akaretsang diphesente di le ka tshwara botlhamo tsa dipelo tsothle tsa mmuso. Go ya pele, mmuso o kgobokanya dithoto ka go adima madi, e ka tswa e le mo mebarakeng ya madi ya mo gae kgotsa ya bosechaba, go thiba phatlha magareng ga dipelo le ditshenyegelo. Madi a a adimilweng a duelwa baadimisi ka morokotso.

Go lebeleletse seemo sa jaanong sa itsholelo, ngwaga e mmuso o solofetswe go gatisa go kgobokanya dipelo mo go ko tlase tsa ditshenyegelo tse di akanyeditsweng, ka jalo kwelo tlase ya tekanyetso ya madi ya 2020/21 ya madi a N\$20.7bn (12.5% of GDP).

SELEKANYO SA TEKANETSO YA MADI

Selekanyo sa tekanyetso ya madi sa ngwaga ya madi ya 2020/21 ke N\$72.8bn (go akarediwa dituelo tsa molao – dituelo tsa morokotso),

seo se emela koketsego ya 8.4% go tswa mo tekanyetsong ya madi ya 2019/20 ya N\$66 billion. Mo mading a N\$72.8 bn, N\$6.4bn (12%) a abetswe tekanyetso ya madi ya ditlhabololo, fa N\$58bn (79%), e le tekanyetso ya madi a ditsamaiso tsa puso, le go duela sekoloto (tuelo ya morokotso) sa madi a N\$8.4bn (9.0%), mo ngwageng ya jaanong ya madi.

Dipoelo tsa puso tsa 2020/21 di akanyeditswe go nna N\$51.4billion, di wela tlase ka 12.3% go tswa mo go N\$58.6 billion e e akanyeditsweng go ka ne e kgobokantswe ka 2019/20. Kwelo tlase e mo dipolong e bakilwe ke ditiragalo tse di bokowa tsa itsholelo ka ntlha ya itsholelo ya lefatshe ka bophara e e sa iketlang le go tihagoga ga COVID -19.

Kwelo tlase ya tekanyetso ya madi e e lekanang le 12.5% ya GDP, e akanyeditswe mo ngwageng ya 2020/21, seo se emela koketsego ya dintlha di le 8.0 percent go tswa mo go 4.5% ya GDP ka 2019/20. Sekoloto sa sechaba se solofetswe go gola go nna 69.6% ya GDP ka 2020/21, koketsego go tswa mo seemong sa sone sa 2019/20 sa 54.8% ya DGP.

KANAMISO YA TEKANYETSO YA MADI

Mhama wa matshelo— O akaretsa thuto (Thuto, botaki le ngwao le thuto e e ko godimo, katiso le bothaga): Tekatekano ya bong, Nyeletso lehuma le merafe e e saletseng ko morago: botsogo le ditirelo tsa matshelo: Metshameko, Basha le Tirelo Sechaba, merero ya bagaka, o abetswe seabe se se tona sa tekenyetso ya madi mo ngwageng ya madi ya 2020/21, e amogela N\$31.8bn kgotsa 49% ya ditshenyegelo tsotlhe tsa ditsamaiso (go sa

akarediwe dituelo tsa molao). Se ke ka ntlha ya madi a a abetsweng Thuto (N\$14.2bn a Basic Education le N\$3.3bn a thuto e e ko godimo) le lefapha la botsogo le ditirelo tsa matshelo (N\$7.9bn). Kanamiso ya madi e tla thusa go ema nokeng go tsennwa mo tirisong ga thulaganyo e ncha ya thuto mot hutong ka kakaretso, e katolosa go bona thuto e e ko godimo le go ithutela tiro, le go neela ditirelo go tsamaelana le go gola ga palo ya batho le go tsennwa mo tirisong ga dikgato tsa COVID-19.

Mhama wa pabalesego ya sechaba— O akaretsa merero ya mo gae le phudugelo, pabalesego le tshireletso (Police and Correctional Services), Tshireletso, Tshiamiso, Anti-Corruption Commission, Attorney General, le dikgotla – o tla amogela kanamiso e tona ya bobedi ya madi, o amogela N\$13.1bn kgotsa 20.4% ya ditshenyegelo tsotlhe tse di rulagantsweng. Mo mading a, pabalesego (N\$6.2bn le tshireletso (N\$5.4bn) a tla amogela seabe se se ko godimo. Kanamiso go mohama o e thusa go netefatsa gore kgololesego ya Namibia e e bonweng ka bothata e a tihokomelwa go tswa ka kagiso, pabalesego ya sechaba, tshireletso le tshwetso ya molao, le go gatelela molao le taolo ka nako ya go tihagoga ga segajaja

Mhama wa Itsholelo— O akaretsa tsamaiso ya madi, meepo le kgotetso, tikologo, naga le Bojanala, madirelo le kgwebo, temothuo le phetogo ditsha, Tshwaro ya tihapi le tihokomelo lewatle, National Planning, metsi le dikgwebo tsa sechaba – o tla amogela N\$11.4bn kgotsa 17.7% ya ditshenyegelo tsotlhe tse di rulagantsweng. Mo mading a, tsamaiso ya madi (N\$6.2bn), go akarediwa PSEMAS mme go sa akarediwe dituelo tsa morokotso) le Dikgwebo tsa puso (N\$1.5bn), o tla amogela seabe se se

Mhama wa ditsamaiso tsa merero ya sechaba –O akaretsa kantoro ya ga tautona, kantoro ya ga tonakgolo, phuthego ya sechaba, Auditor General, tirisano mmogo ya bosechaba, khansele ya sechaba, tirisano mmogo ya madirelo le khiri, ditlhabololo tsa ditoropo le magae, le Electoral Commission – o tla amogela N\$4.4bn kgotsa 7.6% ya ditshenyegelo tsotlhe tse di rualagntsweng. Mo mading a, ditlhabololo tsa ditoropo le magae (N\$1.7bn) di tla amogela seabe se se tona sa madi. Kanamiso ya madi go mhama o e tla tokafakatsa bothaga ja mo teng le go fefosa neelo ya ditsha tse di nang le ditirelo, ga mmogo le go rotloetsa mai-karabelo le tshomarelo ya madi segolo thata ka nako ya sebaka se se sa tlhalosegeng.

DIKOPO TSA THULAGANYO YA LEKGETHO

- madi a tseletso ka dikompone tsa
moepo e buseditse morago.

- ## DIPHETOGO TSA INCOME TAX

- Go itsisi diphepente di le lesome tsa seabe sa lekgetho tsa seabe se se duelwang baagi.
- Dituelo tsa lekgetho la maphata a bopelothomogi, tumelo, thuto le mefuta e mengwe ya maphata a ditiragalo tsa kgwebo.
- Go Katolosa motheo wa lekgetho go tswa ka go tiisa tsamaiso ya jaanong ya lekgetho ka go goga lekgetho mo dipoelong tsothe tse di bonweng go tswa mo Metsweding ya mafatshe a sele
- Go goga lekgetho mo dipoelong tsa mafatshe a sele
- Go oketsa go goga lekgetho la diabe tsa go rola tiro
- Melao e e tlamang go itsisi,
- Dikotlhao tsa go sa duela lekgetho

MUSULO WA NAHA KI SIKAMANI?

Musulo wa sikwama sa naha ki mulelo o talusa kamo Naha i bata kufumanela mashelefi, ni mo ika kona ku a sebeliseza. Musulo wa sikwama sa Naha u tanda silimo sa mashelefi (isini silimo sa kalenda), ili seo mwa Namibia si tateka kali 01 Lungu niku yo feela kali 31 Liatamani silimo se si tatami, nako ya likweli ze lishumi ka ze peli. Musulo wa sikwama sa Naha u itingile kappa u pangwa fa nako ya lilimo ze talu zeo li eziwa kaku kakaleza ni ku hupulela mashelefi aka kona kufumanwa ni moaka kona ku sebelisezwa ka lilimo zeo ze talu. Kono bakenisa mayemo a putako ao naha ne ikile ya beiwa ku yon aka muateleli wan aha ka li 17 Liatamani 2020 kasamulaho wa ku fumaneha kakokwani k aka tisa butuku bwa Covid-19 mwa naha, musulo o tumusizwe u ka tanda feela silimo silisiwi sa 2020/21, insini ze talu.

BUTOKWA BWA MUSULO WA NAHA KI BUFI?

Musulo wa Naha kiwa butokwa bakenisa kuli utusa Muso kwa ku kona kuziba mo uka sebeliseza mashelefi a teni. Musulo wa silimo sa 2020/21 u ka beya butokwa ku ze tatami;

- Ku sileleza bupilo bwa batu,
- Ku sileleza mapilelo a batu,
- Ku sileleza misebezi ni ko ba fumana lituwelo kapa mashelefi a ku itusisa mwa bupilo,
- Ku tusa naha ya Namibia ku kona ku zulusa sifumu sa yona mwa linako ze taha.

Muso u fumana mashelefi mwa linzila ze shelanashelana, mi zeo kaufela ki ku ezeza kuli milelo ya naha ye bulezwi fa halimu ikone ku nyatishwa. Buñata bwa koleko ya Muso (ye kona ku fita fa mapesenti a 95%) izwa kwa koleko ya mitelo, ye swana sina mutelo wa mubeleki ni mubeleki, mitelo ya makampani, mitelo ya libyana ni lisebelezo (VAT), liluo, ni pene yezwa kwa katengo ka mboela ya Africa (SACU), ili kao Namibia ni yona ki membelela wa teni. Muso hape usa koleka mashelefi azwa kwa ma kampani a muso (SOEs), ma kampani a Daimani ni milafo ye miñwi, mane cwalo ni mashelefi azwa kwa kamaiso, ni litifo za lisebelezo, ze likakalezwa ku fita fa 5% ya mashelefi ao naha i koleka.

Mi Muso usa kona ku hulisa sifumu ka ku kolota mashelefi fa misika ya mwa hala naha kapa mane kwande a naha, ku kona ku kwala shutano ye inzi mwa hala kusebelisa kwa mashelefi mwa naha kaufela ni ku koleka mashelefi. Mashelefi a kolotilwe a lifiwa kwa ba kolotisi inge a shimbile ñambekelo.

Ka ku bona mayemo a silimo se, muso u kulubelwa kuli ukabe u kolekile mashelefi a manyanyi ka tikanyo ni mashelefi e i ka lifa kwa lisebelezo ze tokwahala, shutano ye kabe I fitile mwa N\$ 20.7 billion mwa silimo sa 2020/21, ili ma present a 12.5% a sifumu sa naha.

BUTUNA BWA MUSULO WA NAHA

Silimo sa mashelefi sa 2020/21, kuka be ku bile ni musulo o fita fa N\$72.8 billion (kungelela cwalo ni ku lifa likoloti za muso), ye i toloka kuba ni kekezo ya ma pesenti a 8.4% haku bapanywa ni silimo sa FY2019/20 sene sina ni musulo wa N\$66.0 billion. Mwa N\$72.8 billion

mo, masheleni a likana N\$6.4bn (12%) a aluhanyelizwe kwa misebezi ya zwelopili, mi N\$58bn (79%) i isizwe kwa litifo za muso, N\$8.4bn (9.0%) i isizwe kwa ku lifa likoloti za muso.

Mwa silimo sa FY2020/20, muso u akalezwa ku kona ku fumana masheleli a fita fa N\$51.4 billion, ili yeo ikabe ibile ye nyinyani ka ma pesenti a 12.3% kuzwa mwa N\$58.6 billion ha kubapanyanya ni silimo se si felile sa 2019/20. Taba ye itiswa ki ku kutela fafasi kwa litekiso bakenisa butuku bwa Covid-19.

Shutano mwa hala masheleni a kolekilwe ni masheleni ao muso uka be ulifile mwa silimo sa 2020/21 i kulubelwa ku yo fita fa ma pesenti a 12.5%, ili yeo ki kekezo ya 8.0% ku bapanyanya ni kekezo ya 4.5% mwa silimo sa 2019/20. Sikoloti sa muso si ka be si hulile ni ku yo fita fa 69.6% ya musulo wa naha mwa silomo sa 2020/21, kuzwa fa 54.8% mwa silimo sa 2019/20.

KU ABELWA KWA MUSULO WA NAHA

Mwa kalulo ye ku fumaneha maluko a Tuto, Tikanelo, Nyinyifao ya Bunjebwe ni mishobo ye kungulezwi kwa tuko, Makete ni Pabalelo ya Sicaba, Lipapali, Babanca ni ku sebeleza naha, Lindwalume ni Lindwalakati, ne a kilwe a abelwa musulo o mutuna ahulu mwa silimo sa 2020/21, ili N\$31.8 billion (49.5%). Zeo neli bile cwalo ka kufa Makolo a Tuto a mabeli (Likolo la Tuto ni za buikezezo neli filwe masheleni a fita fa N\$3.3 billion, ha Likolo la Lituto ze Pahami neli filwe N\$7.9 billion). Masheleni aa aka kona kuzwiseza pili mukwa o muca wa tuto, ku ekeza kwa palo ya batu b aba zwelopili kuya kwa likolo za tuto ye pahami ni likolo za misebezi ya bu

ma panga panga, kuyelela ni kuhula kwa kekezo ya batu mwa naha, mane cwalo ni ku tusa ku lwanisa butuku bwa covid-19.

Buiketo bwa Sicaba - Buiketo bwa sicaba buna ni makolo a Zamwahala Naha ni miseto, Buiketo (Mapolisa ni Litolongo), Masole, Mulao, Kulwanisa Bulyangelino, Muatuli yo Muhulu, mane cwalo ni Kamaiso ya Mulao, ilia o ka ku kopana aka fiwa musulo wa bu beli kwa bu tuna, o fita fa ma pesenti a 20.4% (N\$13.1 billion). Likolo la Masole neli filwe N\$6.2 billion, Likolo la Silelezo ni Buiketo neli filwe N\$5.4 billion, makolo a mabeli aa ki ane a fumani musulo o mutuna. Musulo kwa neku ye u ka tusa ku sileleza tuku-luho ni buiketo bob u tiile katata, ka ku zwiseza pili kono, buiketo bwa sicaba, pabalelo ni kamaiso ya mulao, ni kuzwela pili ku silelza mulao mwa nako ya butuku bwa covid-19.

Makolo a Masheleni, Milafo ni Malaiti, Zanahefi ni Bupoti, Zwelopili, Litekiso ni zwelopili ya lipisinisi ze nyinyani, Njimo, Mezi ni Pabalelo ya Mubu, Litapi ni Simbule sa Liwate, Milelo ya Naha, Mezi ni Makampani a Muso, a kabe a filwe masheleni a fita fa N\$11.4 billion, kapa ma pesenti a fita fa 17.7% a Musulo wan Naha. Mwa hala masheleni a, Likolo la Masheleli kungelela cwalo ni insurance ya babeleki ba muso lika fiwa N\$6.2 billion, mi Likolo la Makampani a Muso lika fiwa N\$1.5 billion, aa kona makolo a mabeli a ka fumana musulo o mutuna. Kabelo mwa neku ye ya sifuma ika tusa ku nanula ni ku hulisa sifumu kuzwa mwa butuku bwa Covid-19, ku sileleza sifumu ka butuna, ni ku tiisa ku kona ku natifaza sifumu hasi bapanywa nima naha a manwi, ni ku tusa makampani a kwa mu kunda kwa masheleni ni zwelopili.

Neku ya Kamaiso – Mo ki mo ku fumaneha Ofisi ya Muteleli wa Naha, Ofisi ya Ngambela wa Naha, Ndu ya Milao, Mutatubi yo Mutuna, Zakwande a Naha, Ndu ye Nyinyani ya Milao, Busebezi, Za Liwelopili ni ku natafaza misebezi, Zwelopili mwa Bukuwa ni Matakanyani, mane cwalo ni ZaLiketisa, neku ye ne i filwe masheleni a likana N\$4.4 billion, kapa mape-senti a 7.6% a Musulo wa Naha. Mwa mashele-ni ao, Likolo la Zwelopili mwa Bukuwa ni Ma-takanyani neli filwe N\$1.7 billion, ili kabelo ye tuna ni kufitisa. Kabelo kwa neku ye ya sifumu ki ye ka tusa kuzwiseza pili sifumu mwa hala Naha, kungelela cwalo ni ku lukisa mubu wa maino ni lipisini.

Neku ya mafelelezo, Miyaho – ili mo ku fuma-neha Likolo la Misebezi ni Linzila, ni Likolo la Bucaziba bwa ku swalisana. Neku ye ne i filwe masheleni a fita fa N\$3.5 billion kapa ma pe-senti a 5.5% a Musulo wa Masheleni. Likolo la Misebezi ni Linzila lika fiwa musulo o mutuna mwa neku ye, ili N\$2.4 billion, ili masheleni a ka tusa ku hulisa miyaho ni ki ku zwiseza pili maemo a limzila mwa Naha, ku kona kusutele-la kwa maemo a Namibia kuba makopanelo a linzila mwa mboela ya lihae la Africa.

- Kuzwisa mulao wa EPZ ni ku tisa mulao o munca wa Special Economic Zones, kusweli ku zwela pili.

LICENCHEHO ZA MULAO WA MASHELENI

- Kuhatisa mutelo wa ma pesenti a fita fa 10% fa polofiti ye lifiwa kwa sicaba.
- Kuhatisa mutelo wa ku telisa Ma-church, Buitomboli, Libaka za Lituto ha li fumani lipolofiti fa misebezi ya bona.
- Ku hulisa koleko ya mutelo ka ku ekeza misebezi yaku ñola ba ba-sawanezi ku lifa mutelo, kaku telisa masheleni a zwa kwande a Naha.
- Kuhatisa mutelo kwa masheleni a zwa kwande a Naha.
- Kuhulisa mutelo o lifisw kuba ba tuhezi misebezi.
- Milao ye tiseza ku patalaza liluwo.
- Ku lema milatu kwa ku uzwa kappa kusa lifa mutelo.

MILELO YA TIFO YA MITELO

- Kusa hatisa feliso ya makampani a milafo ku lifa mutelo wa ñambekelo kwa muso.
- Kutalimisisa kalulo yaku beya mutelo fa lipolofiti ze tuna ahulu.
- Ku talimisisa kufelisa k lifa mutelo kwa makampani a fumaneha mwa EPZ, ni kufelisa nyinyifazo ya ba pangipangi ba libyana ni ba ba lekisa kwande a Naha.

YINKE EYEREKO LYO YIMALIWA YO SIRONGO?

Eyereko lyo yimaliwa yosirongo kutantasi ; egano no ngendeso ze papangero asi ngapi nali gwana ntani omu naliruganesa yimaliwa. Eyereko lyo yimaliwa alyo kukaveda elima (nye kapisi mvhura kukwama makwedi) .mo Namibia kutameka mazuva 01 ga Kudumo gona sitware dogoro mazuva 31 mansinano mvhura zokukwamako. Eyi yakara asi makwedi rona mbali . Nkenye eyereko lyoyimaliwa kuhameseramo sinema , ure wono mvhura ntatu. Nye **mokonda zo aiponga so hararasi (so kambumburu ko mukagu ava tumbura as corona ndi covid 19)** yipo nye asi mukurona go sirongo ndi presidente , gatulire po etokoro lyo kuruganesa yimaliwa lye yereko lyo 2020/21 asi yikavede nsi yikwase erwaneso siponga aohaharasiaohaharasi .

YINKE LYA KARERA EYEREKO LYO YIMALIWA YO SIRONGO MULYO UNENE?

Eyereko lyo yimaliwa mulyo unene nga konda asi alyo kupopera Epangero yipo lisikisemo sirugana salyo, ngwendi eruganeso lyoyimaliwa meyerereko 2020/21 . Mekuliko , no kusesupika elihaneso lyo kambumburu ko corona ndi covid 19 no maruha gokukwamako ngwendi:

- **kupopera no mwenyo do vantu**
- **kurerupika eparu lyo vantu**
- **kupopera ezumbaneso yirugana no mauwa**
- **kunkondopeka meho zo sirongo sa Namibia.**

Epangero kukorangeda marunone goyimaliwa mo marupe gokuli siga siga , yipo lisikisemo yitumbukira twa fwaturura geguru. Sinzi soyiwezomo yepangero (yokusika ko 95%) kutundilira koruha ro muteroava futu vantu(varugani), yitundwamo yoko nongesefa, mutero goko yirandesano no ndya no yiruganeso , ko mutero agutundu kelirandesano no nzugo nevhu, ntani ko SACU nga mugwanenimo mauwa gokutundilira kerandesano lyopo ntambo zou zuni omo Namibia nage gakara muhamenimo. Ntani Epangero hena kugwana yimaliwa ayi futi yilyo yono ngesefa depangero, kawe, no mina, ntani matengeko , hena neyi adi futu no ngendesano dono mberewa. Simpe hena Epangero kugusa makongo goyimaliwa monda zo sirongo noko yirongo yo ponze , yipo lisitike egwano eruganeso yimaliwa . Yimaliwa ali korota Epangero ne gwenedererero ko sonso. Ano mokutwaranye moyimaliwa lyaa karanayo Epangero pwangesi, tayikadigopa unene asi Epangero liture yininke nayinye mo uta wakora. Makura kutanta asi Eyereko lyo yimaliwa lyo 2020/21 tali zi peguru no sivaro so n\$20.7bn (no peresenta 12.5%GDP.

UNENE WE YEREKO LYO YIMALIWA YO SIRONGO.

Unene we Yereko lyo yimaliwa yo sirongo lyo 2020/21 kwa kara n\$72.8bn (kukwateramo no mfuto degwederero kono aonso) kwa kwateremo hena eligwederero lyo 8.4% kutundilira keyereko lyo yimaliwa lye lima 2019/20 yakara asi n\$66bn. Lyo n \$72.8 bn, n\$6.4 bn (12%) kwayi geve ke kuliko lye yereko lyo yimaliwa. Ntani n\$58bn (79%) yo ngendesano ze pangero no kufuta makongo (negwederero ko lyo no peresenta do makongo) eyi ya ninkisa sivaro sisike ko n\$8.4bn) melima eli twakara ngesi.

Yiwizamo yo sirongo ye lima 2020/21 kwa karanye posivaro so n\$51.4 bn nesesupiko lyo 12.3% ku gusa ko n\$58.6 bn, eyi varuganesere melima 2019/20. Esesupo mulyo go yimaliwa kwa yiretesapo yiretesapo siponga so kam-bumburu ko covid 19 , aka ka gumu uzuni mu-dima.

Eyereko lyo yimaliwa nehetakaneso ko 12.5% lyo GDP. Kelima lyo 2020/21, eyi ya gweda si-varo so 8% , ko 4.5% zo GDP ze lima 2019/20, makongo go sirongo kwaku ga yereka ga ze-ruke no 69.6% GDP, melima 2020/21, eyi yak-ininkisa sivaro si zeruke no 8% zo GDP.

EGAVERO LYE YEREKO LYO YIMALIWA YO SIRONGO

RUHA RO UKARO WO UWA.

Maruha go ukaro wo uwa kwakara asi: ruha rwe rongo , ruha ro mpo, ntapo ze pegu-ru ze rongo, ntambo ze rongo zo pevhu, Edeuro, ukomentu, ehetakano porudi varo, esesupiko lyo ruhepo, ugwananimo usesu mauwa, maudano, vadinkantu, ukanguki,-vakondjeli emanguruko, ... maruhaga ngaga gwana yimaliwa yoyinzi pe yereko lyo yimaliwa elima 2020/21. Ayo ngayi ngwana yimaliwa yok-usika ko n\$31.8 bn ndi 49.5% yokuruganesa no mpumbwe dado. Ayo kwayigawinine morupe : Ruha rwe Rongo (n\$14.2 bn) kerongo lye pevhu, (n\$3.3bn) kerongo koruha ropo ntambo zepeguru ze rongo. Ntani ruha ro ukanguki n\$ 7.9bn ano yimaliwa ngava yiruganesa moku vatera erongo, ukonentu, ukanguki ntani er-waneso siponga soka mbumburu ko covid 19.

MARUHA GEPOPERO: kwakara asi: u min-isteli womo nda zo sirongo, nova tjwayuki, ekungo , va porosi, vakwayita ,va kungi

vana dorongo , erwaneso lyo ufuki, kamut-jangi ntoni, upanguli, ntani veta, maruha ngaga ngwa yimaliwa morupe **VAKWAYITA (n\$6.2bn and Safety and Security (N\$5.4bn)** yima liwa ngava yiruganesa no konda asi emanguruko ga gwana Namibia noudigu, mpora no mbili vakona kuyikunga nawa ntani. Ntani ekwamo veta mosiruwo esi so corona vakona kuzikwama.

RUHA RO YIMALIWA

Maruha kwakara asi- yimaliwa, no mina, marutjeno, ekungo wiza ,vadinguli sirongo,no ngesefa ,unandimi, nomfi no marunone go-momema,ewapukururo evhu, ntaniyimenoo.. **Ago ngaga gwananye yimaliwa yokusika ko n\$11.4 bn ndi 17.7% , makura ruha roy-imaliwa ngaru gwana n \$6.2 bn yakwatere-mo PSEMAS,nye kugusako egwederoko no peresenta dokufuta mukuli.**

RUHA RWE GENDESU: – AMO KWA HAME-NEMONYE: Mberewa za president, nkuru ministeli, Ndango zo veta, zepeguru nezi ze pevu, umista wa karerapo varugani, umisn-ista we kuliko nomukunda no doropa, ruha rwa karerapo mahiroworo.. awo ngava gwa-na nye yimaliwa yokusika ko n\$4.4bn nsi 7.6 %. Umisteli wekuliko no mukunda nono doropa ngayu gwana yimaliwa yokusika ko n\$1.7bn.. yiro ruha ngaru gwana yimaliwa yoyinzi, eyi kwayi tambesere ekuliko nomukunda no no doropa ntani ewapukururo evu.

MOKUGOZA : RUHA ROYIRUGANESO – AMO KWA HAMENEMO MARUHA GOKUKWMAKO:

- Ruha ro yirugana no ugendero , ntani ntani yopa mpepo ndi pafunguna, aro ngaru gwana yimaliwa yokusika ko n\$3.5 bn nsi 5.5 % .sinzi soyimaliwa ngava yigava ko ruha ro yirugana , aro ngaruruganesa yimaliwa moku ninka Namibia zikare ezenga ndi evega lyo ku rугanena yininke yanyamwazo.

EHUNDIRO LYO VETA ZO MUTERO

- Ehundiro mo kunyokesa esesupiko mfuto zo mutero no mina
- Ewapukururo kufuta mutero
- Eturopo lyono persenta murongo (10%) lyo vatungi mo nkarapamwe
- Kufutira mutero maruha ngwendi, no ngereka,no sure no paumwene ,noma ruha gamwe gahanasi gepangero
- Mutero gegwanenomo lyo yirandeses yoponze zo sirongo.
- Ehundiro lyo kugusapo kufuta mutero kwava valihamesera ko EPZ , ava ava randesa ponze zo sirongo, ayo kwayi pulisilire mo ndango zo sirongo.
- Etarururo lyo ngendeseso zo EPZ ntani ezuvise SEZ nalyo kwalilikwetja.



Republic of Namibia

For more detailed information about the budget, please visit:

<http://www.mof.gov.na/budget 2020/21>

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