

Namibia Revenue Agency  
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Windhoek, Namibia



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21 September 2021

Mr H. van Alphen  
Chairperson  
Institute of Chartered Accountants in Namibia (ICAN)  
P.O. Box 21459  
Windhoek  
**NAMIBIA**

Dear Mr. van Alphen

**REQUEST FOR NAMRA OFFICIALS TO CONVEY THEIR DECISIONS/RULINGS IN WRITING**

Reference is made to your letter dated 12 May 2021.

ICAN/ NIPA Tax Committee raised a concern that NamRA officials (previously IRD officials) often only convey decisions/ rulings made by themselves verbally. You referred to instances where matters of an administrative matter e.g decisions regarding specific deductions , etc in assessments affect a taxpayer and a decision on the matter must be made by the official. Your experience is that the official conveys his/her decision verbally only and when asked to provide a written record of the decision/ ruling , the request is ignored.

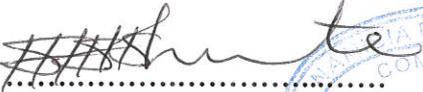
In the interest of certainty and accountability, the ICAN/ NIPA Tax Committee requested that all decisions/ rulings of an administrative nature made by NamRA officials are in future only effective

if made in writing, addressed to the taxpayer concerned.

In line with Article 18 of the Constitution of the Republic of Namibia, providing for Administrative Justice, NamRA undertakes to communicate administrative decisions to the parties involved.

Trust you find the above in order.

Yours Sincerely,



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**Sam SHIVUTE**  
**COMMISSIONER**

