

7TH NATIONAL ASSEMBLY



REPORT

OF THE

**PARLIAMENTARY STANDING COMMITTEE ON ECONOMICS
AND PUBLIC ADMINISTRATION**

ON THE

**OVERSIGHT VISITS OF DOMESTIC TAX OFFICES AND CUSTOMS
ENTRY POINTS IN ZAMBEZI, KAVANGO EAST AND KAVANGO
WEST REGIONS**

09 TO 14 AUGUST 2022

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LIST OF ABBREVIATIONS

ATM	AUTOMATED TELLER MACHINE
ASYCUDA	AUTOMATED SYSTEM FOR CUSTOMS DATA
BUS	BUSINESS
DSTV	DIGITAL SATELLITE TELEVISION
ETX	EMPLOYEE TAX
FY	FINANCIAL YEAR
GRN	GOVERNMENT OF REPUBLIC OF NAMIBIA
IT	INFORMATION TECHNOLOGY
ITP	INDIVIDUAL TAX PAYER
ITX	INCOME TAX
MTC	MOBILE TELECOMMUNICATION
MTRP	MODIFIED TAX RELIEF PROGRAMME
NAC	NAMIBIA AIRPORTS COMPANY
NAMRA	NAMIBIA REVENUE AGENCY
NATIS	NAMIBIA TRAFFIC INFORMATION SYSTEM
NBC	NAMIBIA BROADCASTING CORPORATION
O/M/AS	OFFICES, MINISTRIES AND AGENCIES
RFA	ROAD FUND ADMINISTRATION
SADC	SOUTHERN AFRICAN DEVELOPMENT COMMUNITY
TRP	TAX RELIEF PROGRAMME
VAT	VALUE ADDED TAX
VIA	IMPORT TAX

1. EXECUTIVE SUMMARY

The Parliamentary Standing Committee on Economics and Public Administration conducted oversight visits to Domestic Tax Offices and Customs Entry Points including border posts and airports in Zambezi, Kavango East and West Regions from 9 to 14 August 2022.

The report highlights the findings of the oversight visits focusing on the achievements, weaknesses, shortcomings and challenges of NAMRA Domestic Tax Offices, Customs Entry Points and Airports in the above-mentioned regions.

The following are some of the findings and observations of the Committee:

- In general, there is 'severe' staff shortages across all Offices, Ministries and Agencies responsible for service delivery at all border posts and customs entry points visited, impacting adversely on efficient and effective border control, including law enforcement, customs control and immigration control. The recruitment process is extremely slow while at some offices, there is no recruitment taking place at all due to budget constraints; causing delays in clearing of goods and passengers. All these shortcomings, may result in revenue losses to the State and compromise safety and security at our borders and entry points.
- Despite the increasing demand for public service delivery at all border posts and customs entry points visited, in particular border control, the current challenges regarding the personnel structure, infrastructure, office equipment, access to staff accommodation, access to the internet; remain unresolved.
- Considering the number of taxpayers and revenue collection, there is need for education and awareness on citizen duty to pay tax and submit tax returns.
- The technicians responsible for the maintenance of the border scanner are Chinese nationals. The scanner has been in operation since 2012 and officials were informed that Namibians will be trained to operate the scanner within five years, but to date, no Namibian has been trained. Furthermore, officials are only allowed to operate certain parts of the scanner.
- The Asycuda customs clearing system at all border posts and customs entry points is very slow or either not operational, due to the poor network reception at the borders.
- Incidences of illegal crossing at ungazetted border posts, smuggling of illegal goods and the lack of scanners at some border posts are regular occurrences.
- The lack of security lights at some border posts and airports, for example at Katima Mulilo Border Post. These lights cannot be replaced because the bulbs can only be purchased in China.

2. INTRODUCTION AND BACKGROUND

In terms of its constitutional mandate, the Standing Committee on Economics and Public Administration has the duty to perform parliamentary oversight on the activities and programmes of Offices, Ministries, Agencies and State Owned Enterprises (OMAS) responsible for Finance, National Planning, Industrialization, Trade and SME development, Public Enterprises and Work and Transport.

Another important function of the Committee is to monitor, enquire into, and make recommendations to the National Assembly on matters that may directly or indirectly affect the economy of the country.

NAMRA was established in accordance with Act No 12 of 2017 of the Namibia Revenue Agency Act, as an agent of the State for the assessment of tax and collection of State revenue under the supervision and direction of the Minister of Finance.

The Ministry of Finance merged the Department of Inland Revenue and Directorate Customs and Excise into a semi-autonomous revenue agency. The agency was officially launched in April 2022.

The Committee deemed it relevant and crucial to carry out oversight visits of NAMRA Domestic Tax and Customs Entry Points mainly because the agency is a key stakeholder and a newly established agency, mandated to collect State revenue on behalf of the State.

The purpose of the oversight visits of NAMRA Domestic Tax Offices and Customs entry points, including border posts and airports was to assess the achievements, weaknesses, shortcomings and challenges of NAMRA since its establishment with regards to the agency's mandate, functions, administrative operations, human resources, financial resources, office facilities, accommodation of staff, infrastructure and capital projects.

3. COMMITTEE MEMBERSHIP

The Standing Committee has twenty (23) Members derived from various political parties represented in the National Assembly.

However, due to budgetary constraints and availability of resources, only five (5) Members undertook the visit namely: Honourables Mathias Mbundu (Deputy Chairperson and leader of the delegation), Hamunyera Hambyuka, Bertha Dinyando, Gotthard Kasuto and Elifas Dingara. Members were accompanied by Ms. Agnes N. Mukono (Chief Parliamentary Clerk) and Ms. Theresia Dimba (Parliamentary Clerk).

4. METHODOLOGY

The Committee had briefing meetings with senior officials from NAMRA domestic tax and customs and Excise, border and airport officials. The briefings concluded with discussion, question and answer sessions and a tour of the facilities.

5. PURPOSE OF THE REPORT

The purpose of the report is to inform the National Assembly about the outcome of the oversight visits in terms of findings, recommendations as well as to discuss, consider and adopt the report.

6. DOMESTIC TAX OFFICE, CUSTOMS ENTRY POINTS AND AIRPORTS VISITED

- a) NAMRA domestic tax office in Zambezi Region,
- b) Customs and Excise Office in Zambezi,
- c) Ngoma Border Post,
- d) Katima Mulilo (Wenele) Border Post,
- e) Mpacha Airport,
- f) NAMRA domestic tax offices in Kavango East Region,
- g) Customs and Excise Rundu Regional Office,
- h) Mohembo Border Post,
- i) Sarusungu Border Post,
- j) Rundu Airport,
- k) Nkurenkuru domestic tax satellite office in Kavango West region
- l) Katwitwi Border Post.

7. FINDINGS, OBSERVATIONS AND DISCUSSION

7.1. COURTESY CALL ON THE GOVERNOR OF ZAMBEZI REGION

The delegation paid a courtesy call to the Office of the Governor of Zambezi Region. Members were welcomed by Councillor Bernard Sisamu on behalf of the Governor who was not present due to prior commitments.

The councillor briefed the members about the issues of illegal crossing at the border between Namibia and Zambia. Reference was made of Oluhonono border which has been closed since the time of the COVID-19 outbreak, where the community of both countries take a risk to cross illegal.

7.2. NAMRA DOMESTIC TAX OFFICES IN THE REGIONS

There are seven (7) domestic tax offices and seven (7) regional managers in the country stationed at the following towns: Keetmanshoop, Windhoek, Otjiwarongo, Walvis Bay, Oshakati, Katima Mulilo and Rundu.

7.3. FUNCTIONS AND POWERS OF NAMRA AGENCY

- To assess and collect taxes and customs duties on behalf of State in terms of applicable laws set out in the schedule;
- Receive and record all State revenue on behalf of the State;
- Enforce the revenue, customs and excise laws, with respect to the collection of revenue as provided by the relevant laws;
- Levying of penalty and interest overdue on the account and collect unpaid taxes provided by revenue laws;
- Provide Customs and Excise services that facilitate trade, maximize revenue collection and protect Namibia borders from illegal importation and exportation of goods;
- Improve service delivery [and provide education] to taxpayers; and promote compliance with tax laws; and
- Provide information to the Minister on all matters relating to the administration and collection of Taxes.

7.4. TAX LAWS ADMINISTERED BY THE AGENCY

- Income Tax Act, 1981 (Act No. 24 of 1981), amended
- Value Added Tax Act, 2000 (Act No. 10 of 2000), amended
- Customs and Excise Act, 1998 (Act No. 20 of 1998), amended
- Transfer Duty Act, 1993 (Act No. 14 of 1993), amended
- Stamp Duty Act, 1993 (Act No. 15 of 1993), amended
- Petroleum Taxation Act, 1991 (Act No. 3 of 1991), amended and
- Export Levy Act, 2016 (Act No. 2 of 2016)

7.5. SERVICES & FUNCTIONS OF NAMRA DOMESTIC TAXES

- Administration of tax laws (Registration of Taxes & Taxpayer Services)
- Audit (Verifications, Inspections & Refunds)
- Assessments of returns (Filing of Returns)
- Debt and Compliance (Payments, Refunds, Debt Recovery & Returns)

7.6. NAMRA DOMESTIC TAX OFFICE (NAMRA) - ZAMBEZI REGION

The office is managed by a regional manager. The delegation was briefed as follows:

7.6.1 2022/23 FINANCIAL YEAR REVENUE COLLECTIONS VS TARGET

The collection cumulative target for 2022/23 financial year was N\$ 36,691,193,924. The figure under [Annexure A](#) illustrates the targets in percentage and money collected.

7.6.2. 2021/22 FINANCIAL YEAR REVENUE COLLECTION VS TARGET

For the year 2021/2022 the revenue collection target and the actual collection are as follows:

Target was N\$ 211 068 767, revenue collected was N\$ 2 020 500 167 which translates to 98%.

7.6.3 REVENUE COLLECTION HISTORY OF THE NORTH EAST REGION

The history of revenue collection in the North East region is captioned in [Annexure B](#).

7.6.4. REVENUE COLLECTION FOR 2022/2023 FY FOR NORTH EAST REGION

Annual target was N\$ 220, 147,163.00

Revenue collected as at June 2022, Quarter 1 was N\$ 47, 736, 016.00

The figure in [Annexure C](#) illustrates in percentage, the total percentage collected for the 1st quarter and the pending collections.

7.6.5. FAR NORTH EASTERN REGIONAL-TAXPAYER BASE

The table in [Annexure D](#) illustrates the category of tax payers, namely Individual tax payers, Government, Business and the total number of tax payers per year from 2018 to 2023.

Most of the revenue collected in the North Eastern Region are from individual tax payers and only 12 % is from businesses. Revenue collection for big companies forms part of Windhoek. The majority of the individual tax payers in the region are teachers, therefore revenue only increases when teachers receive salary increments.

7.6.6. ITAS PORTAL USERS

The table in [Annexure E](#) illustrates the total number of taxpayers using the ITAS portal.

7.6.7. COMPLIANCE AND ENFORCEMENT STRATEGY

- (a) Centralized strategic Enforcement unit
- (b) Collaboration with Law Enforcement Agencies
- (c) Compliance Interventions
- (d) Tax Gap Industries
- (e) Estates
- (f) Electronic Fiscal Devices
- (g) Electronic Filing Tax Relief

7.6.8. SHORTCOMINGS/CHALLENGES AT THE NAMRA DOMESTIC TAX OFFICE IN ZAMBEZI REGION

- (a) Limited office space for officials;
- (b) Shortage of office furniture and a projector;
- (c) Lack of training due to funding/budget;
- (d) Shortage of human resources e.g. three (3) staff members assigned as debt collectors for the all regions and there are only (two) 2 staff members in the assessment department, conducting assessments for the entire region.

7.6.9. SOME OF THE SUCCESSES

- (a) Tax payers who used to submit fake invoices were arrested and fined.
- (b) The introduction of e-filing system improved service delivery, reduced the long queues and paper work, but there is a need to create public awareness on e-filing system.

7.6.10. COMMITTEE OBSERVATIONS

- (a) The Committee observed that the recruitment process is very slow since the transition from Ministry of Finance to NAMRA and only the regional manager and senior officials are appointed. The taxation officers' recruitment is in the process and the rest of the staff are seconded.
- (b) The staff complement of the office is twenty (27) staff and out of the twenty-seven (27) staff fourteen (14) are male and the rest are female.
- (c) The Committee also observed that officials do not have uniforms, they were only given ties and scarfs; and they use their personal navy clothes as uniform despite NAMRA having an official uniform. Members were informed that there is a lack of budget to purchase uniforms for officials.

- (d) Members further observed that the introduction of e-filing system improved service delivery, however there is a need to create public awareness on the e-filing system.

7.7. CUSTOMS AND EXCISE OFFICE - ZAMBEZI REGION

Customs officials stationed at the border posts have the duty to facilitate legitimate trade, revenue collection and protection of the society. In terms of protection of the society, they ensure that goods that are harmful to the community, such as alcohol, cigarettes and beauty products are prevented from entering the country.

Before the site visit to the border posts members were briefed on the following by the Manager for the Northern East Region.

7.7.1. NORTHERN EAST REGIONS BORDER POSTS

The Northern East Region comprises of the following gazetted border posts namely:

- Katwitwi in Kavango West Region and Muhembo and Sarusungu in Kavango East Region,
- Wenela (Katima Mulilo Border post), Ngoma and Impalila in Zambezi Region.

There are also ungazatted border posts such as Mushangara in Kavango East and Oluhonono in Zambezi region to mention a few.

Furthermore, there are two Airports, Rundu Airport in Kavango East and Mpacha Airport in Katima Mulilo.

7.7.2. TRADE BETWEEN SOUTHERN AFRICA DEVELOPMENT COMMUNITY (SADC) COUNTRIES

Trade between SADC countries to overseas countries is carried out through the movement of goods via Katima Mulilo (Wenela) Border Post to the Port of Walvis Bay. Large volumes of consignments transit between Namibia and Zambia. There is an estimate of between 10 000 to 14 000 imports and 14 000 to 15 000 exports each year of transit goods to the overseas market.

Despite the increase in the volume of goods, the personnel structure and infrastructure remains the same. There is no recruitment taking place and borders are faced with limited infrastructure and staff.

The limited infrastructure and shortage of staff cause delay in clearing of goods passing the border. In order to fast track service delivery, at times border officials at Katima Mulilo (Wenela) Border Post make use of clearing agencies to pre-clear consignments but their control measure for clearance agencies is not effective, therefore agencies sometimes refuse to pre-clear consignments.

7.7.3. ISSUES OF SECURITY AT THE BORDER POSTS.

The borders from Katwitwi in Kavango West to Impalila in Zambezi region are prone to illegal crossing at undesignated areas.

There is a 200-meter area between Namibia and Zambia, called "*No Mansland*". This area is utilized for illegal activities and a security risk for drivers of vehicle who overnight there when the borders are closed. Previously, drivers have been robbed at the said area and there was also exchange of firearms between the Namibian enforcement officers and some Zambia nationals.

7.7.4. CHALLENGES AT THE NORTHERN EAST REGION BORDERS

The poor network reception at some border posts, is slowing the Asycuda Customs clearance system which causes delay in the clearing of goods.

The water at Ngoma Border Post is salty for many years, hence officials are unable to consume the water and the water also damage their clothes when using it for laundry.

Oluhonono is an ungazetted border post where a lot of smuggling activities is taking place, items such as cigarettes and whiskey are smuggled into Namibia. Customs officials together with Police officers camp at the border on a quarterly basis, to provide awareness to the community on the consequence of illegal crossing.

7.7.5. COMMITTEE OBSERVATION

The Committee observed that there are large volumes of goods, transiting between Zambia and Namibia, via Katima Mulilo (Wenela) border destined to the Port of Walvis Bay for overseas markets. However, despite the increase in volume, the personnel structure and infrastructure remains the same. The limited infrastructure and shortage of staff is causing delays in clearing of goods at the border. The Committee also observed the incidences of illegal crossing at the borders.

7.8. NGOMA BORDER POST

The border comprises of officials from Immigration, Customs and Excise, Port Health under the Ministry of Health and Social Services, Agronomic Board and the Road Fund Administration.

Members were informed that there is accommodation available for all the border officials however there were some shortcoming.

7.8.1. CHALLENGES AT NGOMA BORDER POST

- (a) Lack of manpower - there is only one police officer at the border.
- (b) Lack of scanners to scan consignments and illegal goods, however there is a reduction in smuggling of goods.
- (c) Lack of manpower when conducting inspections.
- (d) Office space for customs officials is too small and is shared by three (3) staff member and the chairs are worn and tear.
- (e) Passengers do not have local currencies to do payments, hence the request for ATMs at the border.

7.8.2. COMMITTEE OBSERVATION

During the tour, Members observed that the wall in the search room is damaged by the rain. The warehouse is being used for filing records because of the lack of filing space.

They found cars that have been confiscated since 2016, some with fake number plates and also a truck which has been abandoned for more than five (5) years due to lack of vehicle registration papers.

Only one official conducts inspections due the lack of manpower. As a result, impacting on regular, efficient and effective inspections due to the requirement that there needs to be at least two (2) officials.

Passengers, including officials at the borders are faced with water challenges because the water is salty and not suitable for human consumption. The clean water pipeline ended at Bukalo village which is 30 Km from the border.

7.9. KATIMA MULILO BORDER POST (WENELA)

The border operates from 06:00 to 18:00 and the border services consist of officials from the following Offices, Ministries and Agencies: NamRA Customs and Excise, Department of Immigration, Namibian Police, Road Fund Administration, Ministry of Agriculture, Water and Land Reform, Agronomic Board of Namibia and Port health (Ministry of Health and Social Services).

Members were informed that at this border, revenue collection has reduced because most of the trucks are transiting to other countries. They were also informed about the proposal to convert the border to a one-stop border post, however the border is not ready for a one-stop border post due to the limited infrastructure and shortage of staff.

7.9.1. SHORTCOMINGS/CHALLENGES AT KATIMA BORDER POST (WENELA)

- (a) Delay in clearing of goods, to avoid delay they collaborate with border agencies/Officials stationed at the border to assist with pre-clearing of consignments, however the control measure for the clearance agencies is not effective, therefore agencies at times refuse to pre-clear consignments.
- (b) Goods such as maize, alcohol, cigarettes, tomatoes, cabbage and beauty products to mention a few, are smuggled into the country through ungazetted entry points because the borders are porous. During the period of Covid-19 when the border was closed, a lot of the commodities captioned-above were smuggled in through the ungazetted points during the night. Officials find it difficult to perform their duty of protecting the society because goods are smuggled in during the night.
- (c) The border is surrounded by thick bushes, robbers steal from truck drivers and run into the bush which make it difficult for a police officer to go through the thick bush to arrest the robbers.
- (d) The scanner is most of the time on and off, they are told by the technicians that the image analyses is not clear, therefore if cocaine or dagga is hidden in the vehicle, the scanner might not pick it up.
- (e) Lack of office space, officials sharing offices and the chair are worn and tear.
- (f) Lack of accommodation for NAMRA and Namibian Police officials. They commute every day from their residences in town. Although they were promised by the Minister that they will construct temporary accommodation for them - to date nothing was built for them. They have been in this situation for the past eight (8) years. The border operates till 18:00 when it's dark, and sometimes officials have to hike to go home in the darkness and its unsafe.
- (g) Water issue: when the water closes in Katima Mulilo for example for 2 days, the border is also affected. Previously they used tanks but the water pump was stolen and they have approached Ministry of Works and Transport to assist but they were informed that there is no budget to replace the pump. The other tank was blown out by the wind and the pressure pump is not working. When nature calls, officials drive home to relieve themselves. They cannot make use of bushes its unsafe and this also cause delay in service delivery. The border has a holding cell with inmates hence they are also affected when there is no water.
- (h) The Asycuda system is very slow because of poor network at the border. A letter was sent to MTC on this matter between 2018 - 2019 but to date the issue was not resolved. A letter was also transmitted by the Governor of Zambezi region.
- (i) Too many baboons at the border at times becoming aggressive. They chase passengers and break mirrors of the cars and the scanner at the border.
- (j) Most of the ablution facilities at the border are not functioning.
- (k) The border does not have a skip-container to put waste. As a result, the baboons play with the waste and make the border dirty, creating a bad impression of the country.

- (l) Lack of shade areas for officials, makes it's difficult for officials to search goods and consignments during rainy seasons. Smugglers use this opportunity to smuggle illegal goods in the country.
- (m) Lack of office space for immigration officials. There are ten (10) officials on a shift but the counter can only accommodate four (4) officials.
- (n) The boundary fence at the border is full of holes – an opportunity for illegal crossing in and outside the country.
- (o) There are no security personnel at the accounts department or cash hall to protect officials dealing with funds.

7.9.2. COMMITTEE OBSERVATIONS

Members found that the technicians responsible to maintain the border scanner are Chinese nationals. The scanner has been in operation since 2012 and officials were informed that Namibians will be trained to operate the scanner within five years, but to date there is no Namibian trained.

Thus far, four (4) Chinese technicians were employed without a Namibian understudy. Officials were informed that they will be sent to China for training on the scanner but were never sent. The contract for the Chinese technician was extended but the Ministry did not assign a Namibian understudy for the purpose of skill transfer. Officials are faced with challenges of language barrier because the technician only speak Chinese.

The scanner is supposed to be operated by seven (7) people but currently only one person is operating the scanner, which may lead to incidences of corruption. Furthermore, the official is only allowed to operate certain parts of the scanner.

There are no security lights at the border, due to the lack of replacement bulbs and the bulbs can only be purchased in China. During the night officials overnight in the darkness.

The gate for the border is falling apart and the signage is not clear.

Kitchen for officials has not been operational for seven (7) years and officials wash their cups and plates in the toilet. The kitchen is in a dilapidated state and cannot be used by officials.

When borders are closed, truck drivers overnight at the area between Zambia and Namibia, called *No-man's-land*. However, this area does not have ablution facilities and lights, therefore truck drivers get robbed. Officials proposed that the Namibia departure gate be moved next to the Zambia side because a lot of criminal activities are taking place on the mentioned area making it difficult to control.

Officials who deal with imports have no office space to operate from, hence they have been operating in a very small container which was donated by a private company.

7.10. MPACHA AIRPORT

The airport is mostly used for commercial activities but not a lot of commercial activities are happening. Therefore, customs and excise officials are not operating permanently at the airport but only called when the need arises.

They have a WhatsApp group for information sharing. Members were informed that there is big potential for the airport to receive hunter clients. However, the facilities are limited. There is restriction in terms of operations, because there are no lights on the runway which makes it difficult to transport client at night.

Airports are expected to operate based on international civil aviation safety and security procedures. Police officers are mandated to screen everyone entering the airport including restricted areas. However, some political leaders do not follow the airport security procedures.

Members observed a project underway at the airport, once the project is completed the issue of the runway lights will be resolved because there is a provision made to install lights at the run way.

All NAC officials reside in town because of the lack of accommodation at the airport. There is only accommodation for officials working night shift.

7.10.1. SHORTCOMING/CHALLENGES AT MPACHA AIRPORT

- (a) Lack of light on the run ways, difficult to transport clients at night.
- (b) Lack of man power for example the staff structure for the Police officers at the airport is 17 staff member, however there is only 7 police officials. When VIP government official arrive, the gate is left unattended; and
- (c) Lack of willingness by the politicians to follow the airport security procedures.

7.11. COURTESY CALL ON THE GOVERNOR OF KAVANGO EAST REGION

The delegation paid a courtesy call to the Governor of Kavango East region. The Governor expressed some sentiments on the socio-economic of the region particularly the following:

- (a) Poverty ranking and concerns about poverty the region;
- (b) Potential of the region to maximize agriculture and food security,
- (c) Deciding factors when the national budget is allocated to regions,
- (d) Provision of adequate resources for public service delivery to all regions hence the need for fair allocation of the national budget,
- (e) Lack of infrastructure ion the region, some children being taught under a tree,
- (f) Lack of consultations by the Ministry of Agriculture, Water and Land Reform regarding the seven green schemes advertised for international leasing

Focusing on the purpose of the Committee's oversight visits, the Governor informed the members the challenges faced with the floating bridge at Sarusungu border post where the rubbish gets piled up on the bridge which is causing water pollution, affecting the fish and crocodile and also damaging the ecosystem.

7.12. NAMRA DOMESTIC TAX OFFICE IN KAVANGO EAST AND NKURENKURU SATELITE OFFICE IN KAVANGO WEST REGION

Members were provided with the following statistics and briefing by the Regional Manager for Kavango East and West region.

7.12.1. NAMRA DOMESTIC TAX OFFICE TAXPAYER BASE FOR KAVANGO EAST AND WEST

The total number of taxpayers in the regions is 31190 taxpayers but only 6419 taxpayers are registered on the Itas Portal which translate to 20, 5 %. NAMRA domestic tax office taxpayer base for Kavango East and Kavango West regions are captioned under Annexure F.

7.12.2. COMPLIANCE WITH RETURNS SUBMISSION STATISTICS FOR KAVANGO EAST REGIONAL OFFICE AND NKURENKURU SATELITE OFFICE

The office is currently having 38 656 outstanding tax returns and only 610 tax returns were received to be assessed and there are 220 returns assessed to be verified and audited.

7.12.3. TAX DEBT COMPLIANCE-CAPITAL AMOUNT OWED BY NORTH EASTERN REGIONS

A total of N\$ 260 690 248.75 is owed by tax payers in the region - this figure is for both Kavango East regional office and Kavango West satellite office.

7.12.4. ELECTRONIC FILING TAX RELIEF

An electronic filing tax relief programme was implemented for the period of 01 June 2022 – 31 March 2023 to attract taxpayers to settle their accounts. Below is the qualification criteria and benefit to the taxpayer.

7.12.4.1. Qualification criteria for taxpayer

- (a) Register as an Electronic filer on ITAS Portal
- (b) Register to partake in the programme
- (c) Update tax account by filing returns on ITAS
- (d) Settle capital amount in full.

7.12.4.2. Benefit to taxpayer

- (a) 70% of interest will be written off if capital is settled by 30 November 2022
- (b) 60% of interest will be written off if capital is settled after 30 November 2022 but not later than 31 May 2023; and
- (c) 100% of all penalties will be reversed during entire period

7.12.4.3. The purpose of the modified electronic filing tax relief programme

- (a) To increase online filing
- (b) Submit Tax Forms
- (c) Reduce tax arrears;
- (d) Settle Capital Amount

7.12.5. TAX RELIEF PROGRAMME

The Tax Relief Programme (TRP) ended on 31 January 2022 - a total number of 791 tax payer applications for relief were approved and a total of N\$ 149 094 654, 66 in interests and penalties were waived.

The Modified Tax Relief programme (MTRP) which ended on 31 May 2023 - a total number of 277 tax payer applications for relief were approved and a total of N\$ 2 475 200, 00 in interest and penalties were waived.

7.12.6. INSTITUTIONAL TRANSFORMATION TO NAMRA

Since 07 April 2021, all staff Members were seconded to NAMRA. The recruitment process began. Regional Managers were appointed and recruitment for the rest of the staff are underway.

7.12.7. REGIONAL OPERATIONS CHALLENGES

Regional operations are challenged by the following:

- (e) Poor IT Infrastructure
- (f) Lack of taxpayer knowledge
- (g) High Non-compliance level
- (h) High level of tax evasion; and
- (i) Economic downturn and the impact of Covid-19 on businesses

7.12.8. COMMITTEE OBSERVATION

The Committee observed that there is a lack of taxpayer knowledge about the Itas Portal system. From the 31 190 taxpayers only 6419 taxpayers are registered on the Itas Portal. Intensive consumer education on the Itas Portal is required.

The Committee also observed that there is high level of non-compliance in filling of tax returns, from the 38 656 outstanding returns, only 610 returns were received to be assessed.

7.13. CUSTOMS AND EXCISE RUNDU REGIONAL OFFICE

Rundu Customs Regional office is a sub-division office for Katima Mulilo Division office. The regional office supervises Mohembo, Katwitwi and Sarusungu border posts. The office is mandated to collect state revenue, enforce compliance, facilitate trade, protection of local businesses and the society at large and collaboration with the stakeholders.

Members were briefed on challenges pertaining to the office's operations. The briefing included the following:

7.13.1. STAFF COMPLEMENT AT CUSTOMS AND EXCISE RUNDU REGIONAL OFFICE

The staff complement of the office comprises of nineteen (19) staff members of which ten (10) positions are filled while the other nine (9) are vacant.

Rundu sub-division has the following sections:

- (a) Risk management section - responsible of risk profiling, risk assessment and treating of risk according to its level and also tasked to compare data base and capturing cases;
- (b) Enforcement section - responsible for field works including conducting operations, road block, river patrol, detention and seizing of illicit products, they are also signed to conduct cargo and warehouse inspections;
- (c) Clearance section - responsible for clearing imported and exported goods, collection of state revenue and reconciliation of cash books; and
- (d) Administration section - responsible for vehicle fleet, requisitions, filing, artisan, maintenance and cleaning the office.

7.13.2. STAFF COMPLIMENTS PER SECTIONS ARE AS FOLLOWS:

Administration Section: 1 x Control Customs and Excise Officer (Vacant), 1 x Administration Officer (vacant), 1 x Artisan, 1 x Hygienic Officer and 1 x Driver.

Clearance section: 1x Chief Customs Officer (Vacant), 2x Senior Customs Officer (2 Vacant) and 4x Customs Officer (1Vacant).

Enforcement Section: 1x Chief Customs Officer (Vacant), 2x Senior Customs Officer and 4x Customs Officer (2 Vacant).

Risk Management Section: 1x Senior Customs Officer and 2x Customs Officer.

7.13.3. SHORTCOMING/CHALLENGES AT THE CUSTOMS AND EXCISE RUNDU REGIONAL OFFICE

- (a) Lack of office space: two to three staff members are sharing one office.
- (b) Lack of vehicles suitable for sandy roads.
- (c) Lack of IT specialist for Kavango East and West Regions, they make use of the IT specialist based in Katima Mulilo.
- (d) Lack of Namibian law enforcement officers at ungazetted crossing points.
- (e) Lack of trade agreement between Namibia and the Angolan authority to minimize smuggling of demanded Angolan's products to Namibia, and
- (f) Shortage of system links among the O/M/As compromises trade facilitation and promote smuggling. Linked such as NATIS and Customs for example can reduce the issue of vehicles being brought into the country with fake number plates;
- (g) Lack of boardroom for meetings, officials use open area in front of customs counter and next to the ablutions facility to conduct staff meetings; and
- (h) The boat for patrolling along the river is too big and requires manpower, hence making it difficult for officials to use it for patrol.

7.13.4. COMMITTEE OBSERVATION

Members found a number of vehicles which are detained at the Customs and Excise office due to the lack of vehicle registration documents. As per the enabling Act, after a certain number of years, if the vehicles are not claimed, they are to be auctioned. However, the auction process is sometimes prolonged because their head office takes long to authorize the auctioning of vehicles. Previously, over N\$300 000 was collected on detained vehicles.

The boat for patrolling along the river is too big and requires manpower, therefore it makes it difficult for officials to use it for patrol. Smaller boats make it easier to patrol. When the boat was purchased in 2016 officials were not consulted.

Members observed that the office does not have an IT specialist for Kavango East and West Regions. An IT specialist is brought in from Katima Mulilo.

There is no trade agreement between the Namibia and the Angolan authority to minimize smuggling of demanded Angolan products to Namibia.

There is shortage of system links among the O/M/As such as NATIS and Customs to facilitate trade and avoid smuggling of unlicensed or unregistered vehicles and vehicles brought in with fake number plates.

Members were not pleased that the Customs and Excise officials have been using an open area in front of the Customs counter and next to the ablutions facility, to conduct their staff meetings.

7.14. MOHEMBO BORDER POST

The meeting was attended by NAMRA Customs officials, the Namibian Police, Port health, Road Fund Administration and hygiene officials.

Officials at the border post are responsible for law enforcement, access and collection of duties on behalf of the Government. Officials expressed their disappointment that since 2020, they have raised the same issues, but the issues have not been resolved yet.

The border is a tourist border and when its tourist season it gets very busy. Members were informed that since the border is in the park, the area is prone to wildlife such as lions and elephants and they can be attacked anytime. However, they do not receive danger allowance only bush allowance.

Officials requested for a small clinic at the border for emergency cases because the hospital is only in Divundu which is approximately 30 km.

They also requested to have a school and kindergarten because officials are forced to send their children to stay with relatives so they can attend school, which is not good for their upbringing.

7.14.1. SHORTCOMING/CHALLENGES MOHEMBO BORDER POST

- (a) The gravel road between Divundu and Moheumbo Border is not in a good condition causing vehicles getting damaged. Visitors complain that they pay Road Fund Administration to use the road but the road is not up to standard.
- (b) Lack of gates between Botswana and Namibia border. When the border closes after hours, the gate on the Botswana side is locked but the Namibian side there is no gate, which may result in illegal border crossing.
- (c) There is no network connectivity for NBC TV and Radio stations, border residents only have access to DSTV which is costly. They requested for the installation of telecommunications network at the border because their network connectivity is much stronger, so they can have access to the foresaid stations.
- (d) Lack of office space; Road Fund Administration staff do not have a counter they make use of the Namibian Police counter.
- (e) Lack of a search room for the passages and search area for trucks: They only do physical inspections, unless they are asked to offload consignment.
- (f) Lack of manpower; there are only two (2) customs officials, three (3) Police Officers, 1 Road Fund, 2 Port health Official on each shift.
- (g) Lack of security lights at the border and street lights at the officials' residence.

- (h) The fence at the border and residence are completely damaged causing elephants and other wild animals to roam around the residential areas. Officials are exposed to the wild animals.
- (i) Lack of office space for the Port health official: they are operating at the guard's room which is very small. They usually provide services to about twenty (20) clients at a time. Clients use the floor or stand to complete the health forms.
- (j) Cleaning material is being supplied by their Head Office in Windhoek and is usually not sufficient, most of the time the border run out of supply.
- (k) Lots of birds in the ceiling of the official's residence which create a bad smell causing flu. Officials requested for the ceiling to be removed or renovated.
- (l) Lack of accommodation for the RFA officials. They are two official assigned to the border, they are both married and sharing a house with two rooms only. One of the officials is being housed by the Ministry of Finance, with the transition to NAMRA. Officials were not sure if NAMRA will still accommodate them; and
- (m) Some ablutions facilities at the border are broken and closed. The female ablutions facility is being shared by both male and female officials. The passenger ablution facility is without toilet paper, creating a bad impression for the country.

7.14.2. COMMITTEE OBSERVATION

Members observed that the border is in the park and the area is prone to wild animals such as lions and elephants, officials can be attacked by wildlife anytime, however, they do not receive danger allowance only bush allowance.

Member also observed that the current generator that is being used at the border has been there since the border was built, it has been repaired several time and no longer functioning properly. There is a need for a bigger generator to accommodate the offices and residence for officials.

Members found that the Port health officials under the Ministry of Health and Social Service do not have an office space at the border, they are operating from the small guard's room. The room does not fit for the amount of people they serve daily. They serve about twenty (20) clients at a time and sometimes clients use the floor or stand to complete the health forms.

The borders cleaning material is being supplied from their Head Office in Windhoek and is usually not sufficient, most of the time the border run out of supply.

The counters for officials handling funds are open and without protective glass and is unsafe for officials.

7.15. SARUSUNGU BORDER POST

The border is built with prefabricated materials, which was donated by the Angolan Authority. The border is mostly used by border residence who cross for shopping

and medical facilities. Members were informed that vehicles find it difficult to drive through the floating bridge only small vehicle are able to drive through.

7.16. RUNDU AIRPORT

The border staff comprises of Namibia Airport Company (NAC) officials, Namibian Police officers and security guards. Customs officials do not have a permanent station at the border due to the lack of office space to accommodate them, they are called when the need arises, for example when there are passenger or tourists for trophy hunting.

7.16.1. SHORTCOMING/CHALLENGES AT THE AIRPORT

- (a) The boundary fence for the airport is very short and any person can jump over the fence to reach the airport.
- (b) Structure of the airport poses challenges to clear passenger because the same entrance is used for arrival and departure.
- (c) The x-ray machine automatically switches off while busy scanning, therefore they conduct physical search. The border is in need of a new machine.
- (d) The airport runway has potholes, no light, has cracks, the center line is not visible and its unsafe for aircraft to land.
- (e) The airport has no tower to inform the pilots whether it's safe to land or not they rely on the information from Windhoek.
- (f) Lack of manpower, NAC officials are supposed to be six (6) staff but they are only two (2).
- (g) Lack of accommodation at the airport to accommodate the officials. Only the security guards overnight at the airport; and
- (h) The fuel station for aircraft is closed because it's not operational, there is a truck that comes from town to refill the aircraft.

7.16.2. COMMITTEE OBSERVATION

Members observed that the gym room had a lot of spiders and the roof is not in good condition. There are holes in the roof and anyone can hide there to commit a crime.

7.17. NKURENKURU NAMRA DOMESTIC TAX SATELLITE OFFICE KAVANGO WEST

The office is managed by two (2) officials. Services rendered at the office are registration of new tax, enquiry, issuing of tax certificate and issuing of good standing certificate that is courier from Rundu. The office also has a computer room for online services and does not have a fiber line only a wireless server. Member were informed that there are eleven (11) satellite offices county wide.

7.17.1. SHORTCOMINGS/CHALLENGES

- (a) The office does not have a fixed telephone; officials make use of their own private cellphones.
- (b) Lack of security officials to guard the premises.
- (c) the boundary wall does not have an electrical fence and the areas around the premises are not occupied, anyone can jump in the premises.
- (d) Lack of hygiene officers, the current hygiene officer volunteered.
- (e) Lack of accommodation for one official, the official is currently renting; and
- (f) The office does not have a sign to identify that is indeed an office. Members were informed that a request was submitted for printing of sign for all NAMRA offices.

7.18. KATWITWI BORDER POST

The border post is mainly used for citizens who come into Namibia for shopping and trucks transiting to other countries such as trucks transporting timber. Members were informed that when goods are confiscated offenders are not arrested and only fined N\$300.00. Confiscated goods are transferred to Rundu after (three) 3 months and most of the confiscated goods are cigarettes and whiskey.

7.18.1. SHORTCOMINGS/CHALLENGES AT KATWITWI

- (a) Lack of a scanner to scan goods and products. Officials find it difficult to determine what is inside the timbers when processing them.
- (b) Landline phones for the border have not been functioning for almost two years now and officials make use of own private cellphone.
- (c) Lack of ablutions facilities for passenger at the border.
- (d) The border closes at 19:00 making it difficult for officials to work in the building after sunset because of the lack of lights in the building.
- (e) Lack of accommodation facilities for Immigration Officials. There is only accommodation for the Namibian Police officers and NAMRA officials. Immigration officials are being accommodated by the Namibian Police and NAMRA officials. With the transition of Ministry of Finance to NAMRA, immigration officials were not sure if they will still be accommodated.
- (f) The men's ablution facilities are not working, they share the female toilet.
- (g) Poor network for two years now. Officials have been experiencing problems with network connectivity. This causes the Asycuda system to take long to clear passengers.
- (h) Water issues: the borehole pump burned in April and the incident was reported but not yet resolved; and
- (i) The borders backup generator is not functioning. When the power is off, officials are left in darkness.

- (j) Members observed that the border post is mainly used by big trucks transporting timber to other countries. However, the border does not have a scanner, officials find it difficult to determine what is inside the timber when processing them.
- (k) Members also observed that the server room at the border was left opened and unattended. Officials at the border do not conduct operations because of the lack of manpower.

8. CONCLUSION

The Parliamentary Standing Committee commends the establishment of NAMRA and applauds the Agency for the work they had done in terms of collection of State revenue.

In general, there is 'severe' staff shortages across all Offices, Ministries and Agencies responsible for service delivery at all border posts and customs entry points visited, impacting adversely on efficient and effective border control, including law enforcement, customs control and immigration control.

The recruitment process is extremely slow and at some offices, there is no recruitment taking place at all due to budget constraints; causing delays in clearing of goods and passengers. This may result in revenue losses to the State and compromise safety and security.

Despite the increasing demand for public service delivery at all border posts and customs entry points visited, in particular border control, the current challenges regarding the personnel structure, infrastructure, lack of office space and equipment, lack of staff accommodation, limited access to the internet; lack of ablution facilities for officials and passengers, remain unresolved. The issue of lack of scanner to screen consignment and passengers at some border post and the water issue also remain a problem.

A number of tax payers who were defrauding the Government through systems such as tax evasion were arrested and fined. The introduction of the e-filing system improved services delivery, but there is a high level of non-compliance in terms of submitting tax returns which may be due to the lack of taxpayer knowledge on the e-filing system. A lot needs to be done in terms of creating awareness to the public on the e-filing system.

Members observed that Namibian markets are flooded with Zambian products smuggled into the country, hence there is a need to put in place strict measures to address the issue.

Members were of the opinion that issues raised at the meetings should be taken up with head of institutions at regional level and the headquarters in Windhoek so that issues are resolved while on the ground.

9. RECOMMENDATIONS

9.1 The Standing Committee on Economics and Public Administration recommends to the National Assembly as follows:

9.1.1 The Ministry of Finance, Namibia Revenue Agency, Ministry of Safety and Security, Home Affairs and Immigration, Namibian Police, Ministry of Works and Transport, Ministry of Agriculture, Water and Land Reform, Ministry of Health and Social Services and Road Fund Administration must:

- (a) Find solutions to the myriad of shortcomings and challenges captioned in the report, to avoid revenue losses to the State and comprising of safety and security at our borders and entry points.
- (b) Find urgent solutions to the slow recruitment process and consider recruitment of personnel across all Offices, Ministries and Agencies responsible for border control.
- (c) Move the departure gate of Katima Mulilo (Wenela) border post to the Zambia border to avoid illegal activities taking place in the "No-man's land" area.
- (d) Develop infrastructure at Katima Mulilo (Wenela) border post to accommodate officials of both Nationals for the implementation of the one stop border post to fast track service delivery in terms of clearing of import and exports.
- (e) Rehabilitate the buffer zone at Katima Mulilo (Wenela) to avoid the illegal smuggling of goods into the country, smugglers use the broken fences to smuggle goods.
- (f) De-bush the area around the border at least 10 meters from the border, to avoid criminal activities being committed in the bushy area.
- (g) Address the issues of bush allowance for officials at Mohembo border post.
- (h) Ensure that the shortcoming/challenges highlighted on the report are address such as shortage of staff members at the border, the issues of infrastructure such as the lack of accommodation, kitchen and ablution facilities etc. and that the recommendation of this report is implemented.
- (i) Decentralize services such as procurement of cleaning materials to be done at regional level to avoid shortage of supply.

9.1.2 NAMRA must roll out community education programmes to create public awareness on citizens' and businesses responsibilities to pay tax and the e-filing system.

9.1.3. Zambezi Regional Council together with Namwater must continue with the water pipe project that ended at Bukalo Village to extend the pipes to reach Ngoma Border Post in order to address the issues of salty water at the border.


- 9.1.4 NAMRA in collaboration with the Ministry of Finance must address the issues of Chinese nationals serving as scanner technicians for the past ten (10) years without a Namibia understudy at the Katima Mulilo border.
- 9.1.5. Ministry of Finance, Ministry of Immigration, Home Affairs, Safety and Security and NAMRA must immediately address the challenge of only one official operating the scanner at Katima Mulilo Border Post, instead of the required number of seven (7) officials.
- 9.1.6 NAMRA must come up with solutions to address the issues faced with the Asycuda Customs clearance system that remains a huge challenge at the borders across the country. The system is very slow and sometime not operational.
- 9.1.7 Namibia Airports Company in collaboration with the Ministry of Works and Transport and Ministry of Finance must address the issues highlighted on the report with regards to the challenges and conditions of Rundu Airport, Mpacha Airport and the airports within its mandate.
- 9.1.8 NAMRA in collaboration with Ministry Works and Transport and Roads Authority must find solutions to address the issues of abandoned vehicles at the borders and detained vehicle at the Rundu Customs Office.
- 9.1.9 NAMRA in collaboration with Ministry of Works and Transport and Roads Authority must put in place systems to link NATIS and Customs offices to facilitate trade and address the issues of smuggling into the country, vehicles without registration or fake registration documents. The system will address the issues of vehicle being abandoned and detained because of fake vehicle registration documents or vehicles without registration documents.

10. SIGNATURE



Hon Ithefe Natangue
(Chairperson)

5/7/2023
DATE



Hon. Mbundu Mathias
(Deputy Chairperson)

12/7/2023
Date

Hon. !Auchab Apius

Date

Hon. Amutse Modestus

Date

Hon. Dr. Aupindi Tobie

Date

July 12, 2020

Hon. Becker Celeste

Date

Hon. Diergaardt Reginald

Date

Hon. Dingara Elifas

Date

Hon. Dinyando Bertha

Date

Hon. Elago Maria

Date

Hon. Hambyuka Hamunyera

Date

Hon. Kamutali Maria

Date

Hon. Kandjimi Johanna

Date

Hon. Karupu Sebastiaan

Date

05-06-2023

Date

12-07-2023

Date

12-07-2023

Date

05/07/2023

Date

5/07/2023

Date



Hon. Kasuto Gotthard

Date

Hon. Kauandenge Josef

Date

Hon. Masua Patience

Date



Hon. Mukapuli Helaria

12/07/2023
Date



Hon. Mukwiilongo Jan

12/07/2023
Date

Hon. Nanyeni Fennie

Date



Hon. Seibeb Henry H

5 July 2023
Date

Hon. Smit Nico

Date

Hon. Venaani McHenry

Date

ANNEXURE A

2022/23 FINANCIAL YEAR REVENUE COLLECTIONS VS TARGET



Quarter 1	Quarter 2	Quarter 3	Quarter 4
6,9 B	10,2B	9,4B	10,02B

ANNEXURE B

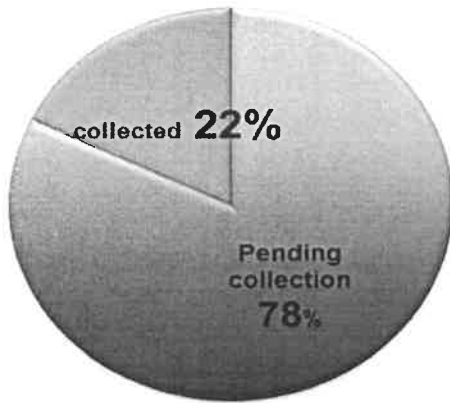
REVENUE COLLECTION HISTORY OF THE NORTH EAST REGION

Tax year	Target (N\$)	Collection(N\$)
2019	184 122 730	151 169 693
2020	242 657 975	181 438 750
2021	149 274 600	195 702 701
2022	211 068 767	202 050 016
2023	220 147 163	47 736 016

ANNEXURE C

REVENUE COLLECTION FOR 2022/2023 FY FOR NORTH EAST REGION

REVENUE COLLECTION 22/23 YTD



ANNEXURE D

FAR NORTH EASTERN REGIONAL-TAXPAYER BASE

Tax year	ITP	GRN	BUS	TOTAL
2018	10468	4	1396	11868
2019	20771	4	1463	12238
2020	11670	4	1557	13231
2021	12439	4	1659	14102
2022	13101	4	1788	14893
2023	13371	4	1826	15201

ANNEXURE E

FAR NORTH EASTERN REGIONAL-ITAS PORTAL USERS

Tax year	Total taxpayers	E-FILERS	% E-Filers
2018	11868		
2019	12238	731	6%
2020	13231	3176	24%
2021	14102	4861	34%
2022	14893	6570	44%
2023	15201	8020	53%

ANNEXURE F

NAMRA DOMESTIC TAX OFFICE TAXPAYER BASE FOR KAVANGO EAST AND WEST

TAXPAYER TYPE	TAX TYPES			
	ITX	ETX	VAT	VIA
INDIVIDUAL	27 872	0	0	0
PROVISIONAL	336	31	141	36
BUSINESS	4050	124	633	169
TOTALS	31 190	155	774	205