

# Treaties & Exchange of Information



Olivia Nghaamwa  
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## OUTLINE

- Law Enforcement Agencies
- Legal Instruments for Exchange of Information
- EOI Unit
- Types of Exchange of Information for Tax Matters
- Process



## LAW ENFORCEMENT AGENCIES

Tax Administration

Directs and conducts investigations on tax crime

Financial Intelligence  
Centre

Assist with combatting money laundering, financing of terrorism and proliferation through monitoring & supervision.

Police

Directs and conducts investigations on crime

Anti-Corruption  
Commission

Investigates corruption offences

Office of the Prosecutor-  
General

Prosecute criminal offences



# LEGAL INSTRUMENTS FOR EXCHANGE OF INFORMATION

## Convention on Mutual Administrative Assistance in Tax Matters (MAAC)

- Multi-lateral treaty for exchange of information for tax matters.
- Promotion of Tax transparency through international co-operation
- Enforce since 1 April 2021

## Double Taxation Agreements

- Avoidance double taxation of the same income & prevention of tax evasion
- 11 Agreements in place – Botswana, France, South Africa, Mauritius, Romania, Russia, Germany, India, UK, Sweden & Malaysia
- Article 26 - Exchange of information limited to income tax



## LEGAL INSTRUMENTS FOR EXCHANGE OF INFORMATION ...Cont'd

### International Co-operation in Criminal Matters Act

Facilitation of provision of evidence & execution of sentences in criminal cases and the confiscation & transfer of proceeds of crime between Namibia and foreign States

### SADC Protocol on Mutual Legal Assistance in Criminal Matters

- Signatories – Angola, Botswana, Congo, Lesotho, Malawi, Mauritius, Mozambique, Namibia, Seychelles, South Africa, Eswatini, Tanzania, Zambia & Zimbabwe
- Criminal matters include, investigations, prosecution or proceedings in transnational organised crime, corruption, taxation, customs duties & foreign exchange control



## EOI UNIT

- Housed within the Large Taxpayers' Unit
- Separate unit established in 2022
- 4 officials and a manager
- 1 Outgoing request
- 6 Incoming requests



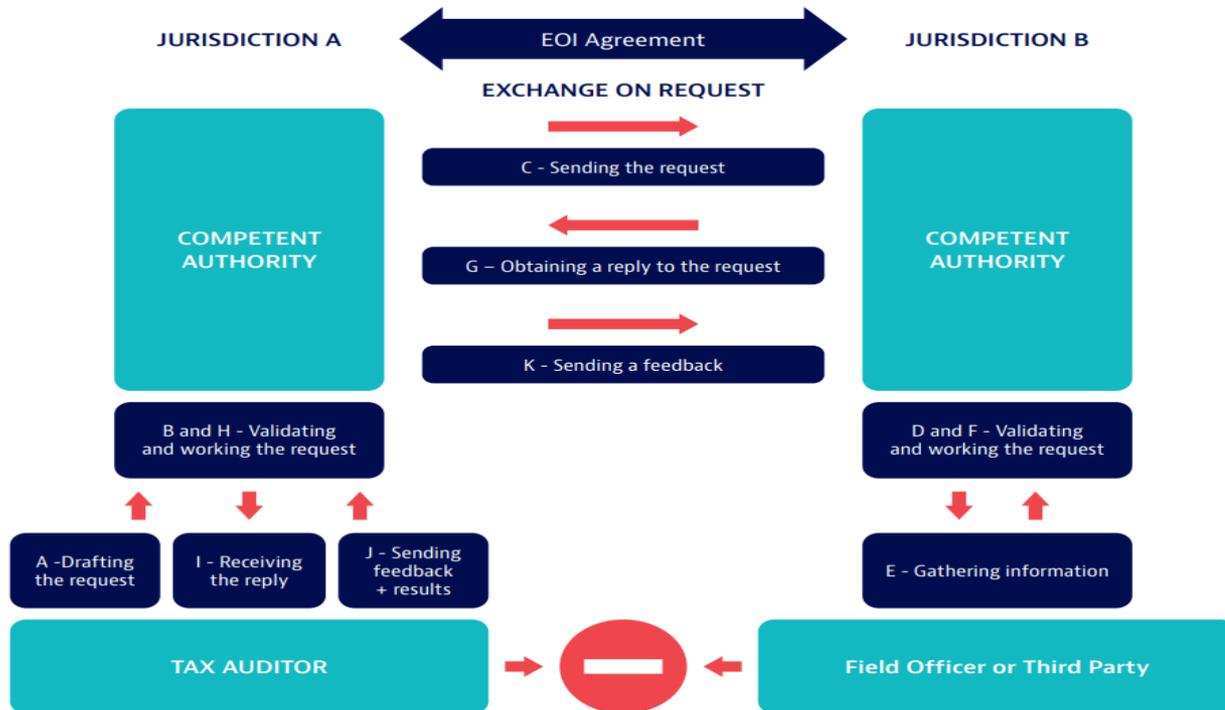
## TYPES OF EXCHANGE OF INFORMATION FOR TAX MATTERS

- On request  Namibia
  - Simultaneous
  - Spontaneous
  - Automatic
- Yet to be implemented



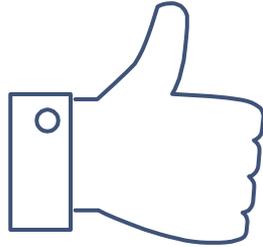
# PROCESS

FIGURE 1. **Sending a request for information**



Source: Global Forum -  
Model Manual on  
Exchange of Information  
for Tax Purposes

- Maximum response time: 90 days
- Reasons for urgency required



# THANKS!

**Any questions?**

You can find me at

**Email: [olivia.nghaamwa@namra.org.na](mailto:olivia.nghaamwa@namra.org.na)**