



Corporate Pulse

August 2023

Issue #1



Foreword

Welcome to our Newsletter – **Corporate Pulse** – which we are introducing from August 2023 as a quarterly Newsletter. With this new issue of our Newsletter, we aim to keep you informed with the latest news and events. We will also keep you up to date with legislative amendments in Namibia.

Please enjoy our first issue and stay up to date with **Corporate Pulse**.



Content

Foreword	2
World News	5
What is Green Hydrogen and why is it important?.....	5
The Benefits Of Green Hydrogen In Namibia.....	7
Technical Corner	8
Accounting framework.....	8
Target users.....	8
Reporting requirements.....	8
Ethics	9
Independence – what does this mean?.....	9
Careers	10
Chartered Accountant vs Registered Auditor.....	10
Services	13
Accounting Department – PKF Financial Consulting Services (Pty) Ltd.....	13
Contact us for your Accounting Services.....	14
Ultimate Beneficial Owners	15
Who is an Ultimate Beneficial Owner?.....	15
Who will have access to the BO information?.....	16
Basic information required for a legal entity?.....	16
Beneficial Ownership Information required for a legal entity?.....	16
Penalties for failure to provide BO information.....	16
Who is the Beneficial Owner of a Trust?.....	17
2023 Act Amendments	17
Close Corporations Act, 1988.....	17
Companies Act, 2004.....	17
Financial Intelligence Act, 2012.....	17

Prevention of Organised Crime Act, 2004	18
Trust Administration Act, 2023.....	18
Virtual Assets Act, 2023.....	18
Criminal Procedure Amendment Act, 1977.....	19
Prevention and Combating and Proliferation Activities Act, 2014.....	19
Reminders	20
Due dates: August 2023 to October 2023	20
Employment Equity Commission and NIEIS registration.....	20
Mental Health.....	21
References	22





World News

What is Green Hydrogen and why is it important?

Decarbonising the planet is one of the goals that countries around the world have set collectively for 2050. As a result, electrification has become crucial to help combat global warming. However, industrial processes and energy-intensive industries, that require other forms of energy need an alternate solution. To achieve this, decarbonising the production of an element such as hydrogen to maximise the production of green hydrogen can help advance the transition to a low-carbon, climate-neutral world that could create benefits for all.

One of the many advantages of green hydrogen is that hydrogen is one of the most abundant elements found on Earth, although it is hard to find in its free state. As a result, it needs to be extracted from other sources such as water, coal, biomass, or natural gas using several processes and resources. The different combinations of sources and processes are usually described using various colours. For instance, hydrogen that is extracted from coal using a gasification process is labelled brown hydrogen, and hydrogen extracted from natural gas using steam methane reformation is labelled grey hydrogen.

Most of the hydrogen production used today utilises high-carbon sources. However, to achieve a more sustainable future and forward the clean energy transition, the global objective is to scale down the use of other hydrogen 'colours' and to produce a cleaner product, such as green hydrogen.

Color	GREY HYDROGEN	BLUE HYDROGEN	TURQUOISE HYDROGEN*	GREEN HYDROGEN
Process	SMR or gasification	SMR or gasification with carbon capture (85-95%)	Pyrolysis	Electrolysis
Source	Methane or coal 	Methane or coal 	Methane 	Renewable electricity 

Note: SMR = steam methane reforming.

* Turquoise hydrogen is an emerging decarbonisation option.

There are multiple advantages of green hydrogen, one being its sustainability, as it does not emit polluting gases in either its production or combustion. This fuel alternative can also reduce carbon footprints as it does not release greenhouse gases. Green hydrogen is also very versatile as it can be transformed into either a synthetic gas or electricity. It can be utilised for commercial, domestic, mobility, or industrial purposes. It is also easily storable as hydrogen is very lightweight.

Green hydrogen energy has the potential to meet energy demand in the region, transform the economy through energy exports, and create both direct and indirect green jobs that will improve livelihood and social standards. However, exploration into establishing a green hydrogen economy in the Southern African Development Community (SADC) is yet to begin. On the positive side, there is a new interest in this area, especially in Namibia and South Africa. Namibia, like many other countries, has shown interest in exploring the potential of green hydrogen as a clean and sustainable energy carrier. The country's vast renewable energy resources, including abundant sunlight and wind, make it a suitable candidate for green hydrogen production.

Green hydrogen is produced by the electrolysis of water powered by renewable energy sources such as solar or wind power. Electrolysis is the process of using electricity to split water into hydrogen and oxygen. This reaction takes place in a unit named an electrolyser. As renewable energy sources are used to conduct the electrolysis, no CO₂ is emitted into the atmosphere, making green hydrogen the cleanest option for energy, therefore making it a clean fuel alternative.

The Benefits Of Green Hydrogen In Namibia

Decarbonization	Energy storage	Export Potential	Diversification of Energy Sources	Technological Development
Green hydrogen can play a crucial role in reducing carbon emissions, helping Namibia transition towards a more sustainable and environmentally friendly energy system.	Hydrogen can be used as a means of energy storage, storing excess energy from renewable sources during times of low demand and making it available when energy demand is high.	Namibia's strategic location with access to shipping routes could potentially allow the country to export green hydrogen to other regions, contributing to economic development.	Incorporating green hydrogen into the energy mix can diversify Namibia's energy sources, reducing dependency on fossil fuels.	Investing in green hydrogen technologies can drive innovation and foster the growth of a sustainable energy industry in Namibia.

It is worth noting that the development and implementation of green hydrogen projects require significant investment in infrastructure, technology, and policy support. Governments, private companies, and international organizations are actively exploring opportunities to promote green hydrogen production and utilization worldwide, including in Namibia, to address climate change and energy security challenges.

Technical Corner

Accounting framework

What is the difference between IFRS and IFRS for SMEs?

The main difference between IFRS (International Financial Reporting Standards) and IFRS for SMEs (International Financial Reporting Standards for Small and Medium-sized Entities) lies in their target users and reporting requirements.

Target users

IFRS

Designed for large and complex entities with significant public accountability, such as publicly listed companies.

IFRS for SMEs

Tailored for smaller and less complex entities without public accountability, such as small and medium-sized businesses.

Reporting requirements

IFRS

Comprehensive and complex framework with detailed disclosures and extensive reporting.

IFRS for SMEs

Simplified version of IFRS with reduced disclosure requirements and less complex accounting treatments, making it more practical and cost-effective for smaller entities.

While IFRS is widely adopted and mandatory in many jurisdictions, the adoption of IFRS for SMEs is not as widespread and varies by country.

Ethics

Independence – what does this mean?

Being Independent - What does that mean (explained to a 6-year old). Oh, I see! You want to understand independence as an ethical requirement for auditors / accountants.

Let me explain it in a way that a 6-year-old can understand.

- Imagine you have a friend who loves to play games with you. Let's call this friend "Mr. Auditor."
- Now, Mr. Auditor has a very important job. He needs to check if your toys and games are all working correctly and are safe to play with.
- For Mr. Auditor to do his job well, he must be honest and fair. That means he cannot have any favourites among the toys or the games. He has to treat them all equally and give them a fair evaluation.
- Independence for Mr. Auditor means that he needs to be like a superhero detective who doesn't have any special ties or connections to the toys or games. He can't be best friends with the toy manufacturers or the game creators because that might make him biased. It's like if you were playing a game, and your best friend was also playing, they might want to help you win, but that wouldn't be fair, right?
- So, to be a good Mr. Auditor, he must stay away from anything that could influence him or make him unfair. This way, everyone can trust his judgments and know that he is doing his job with integrity.
- Just like you and your friends want to play with toys and games that are safe and fair, businesses and people also want to know that their money and finances are checked honestly.
- That's why independence is so important for auditors - it helps them be trustworthy superheroes in the world of money and numbers!

Careers

Chartered Accountant vs Registered Auditor

CHARTERED ACCOUNTANT

A Chartered Accountant (CA) is a professional accountant who has completed the necessary education, training, and certification requirements to practice accounting in various countries around the world.

The term "chartered" refers to the formal recognition and authority given to these accountants by a professional accounting body.

Chartered Accountants play a crucial role in various areas of finance, including auditing financial statements, providing financial advice, tax planning and compliance, management accounting, and consulting for businesses and organizations.

They are known for their expertise in financial reporting, analysis, and adherence to professional ethics and standards. It is important to note that the specific roles and responsibilities of a Chartered Accountant may vary based on the country's legal and regulatory framework and the nature of their employment or practice.

The route to becoming a Chartered Accountant (CA) in Namibia is governed by the Institute of Chartered Accountants of Namibia (ICAN).

REGISTERED AUDITORS

In Namibia, a Registered Auditor is a professional accountant who is authorized and registered by the Public Accountants' and Auditors' Board (PAAB) to perform statutory audits and issue audit opinions on financial statements of various entities.

The PAAB is the regulatory body responsible for overseeing the accountancy profession, including auditors, in Namibia. To become a Registered Auditor, individuals usually need to hold a professional accounting qualification recognized by the PAAB.

In many cases, this involves obtaining membership with the Institute of Chartered Accountants of Namibia (ICAN) and becoming a Chartered Accountant (Namibia) - CA(Nam) and since January 2022, PAAB now recognises ACCA as a path to becoming a registered auditor.

[Practical Experience:](#) Candidates must gain relevant practical experience in auditing through a training contract or articleship with an approved audit firm or a registered auditor. The PAAB sets specific requirements for the duration and nature of this practical experience.

[Pass the PAAB's Qualifying Exam:](#) Aspiring Registered Auditors are required to pass the PAAB's Qualifying Exam, which tests candidates' knowledge and understanding of auditing standards, procedures, and best

practices. Compliance and Continuing Professional Development: Registered Auditors must comply with the PAAB's regulations and ethical standards. They are also required to undertake continuing professional development (CPD) activities to stay updated with the latest developments in auditing and accounting practices.

Being a Registered Auditor in Namibia allows professionals to conduct statutory audits and express an independent opinion on the fairness and accuracy of financial statements. This designation indicates that the individual has met the necessary qualifications and standards to perform audit engagements and uphold the integrity of the profession.



WHAT IS AN ACCA

ACCA stands for the Association of Chartered Certified Accountants.

It is a globally recognized professional accounting body that offers the ACCA qualification to individuals who aspire to become chartered certified accountants.

ACCA is headquartered in the United Kingdom and operates in over 180 countries worldwide. Here are some key features of the ACCA qualification:

- [Flexible Pathway](#): The ACCA qualification offers a flexible pathway to becoming a chartered certified accountant. It allows candidates to study at their own pace, and they can take the exams in any order that suits their preferences and circumstances.
- [Global Recognition](#): ACCA is recognized and respected worldwide. Holding the ACCA qualification opens international career opportunities, and ACCA members can work in various sectors across the globe.
- [Comprehensive Exams](#): The ACCA qualification involves a series of exams that assess candidates' knowledge and skills in accounting and related subjects. The exams cover areas such as financial accounting, management accounting, audit and assurance, taxation, and financial management.
- [Practical Experience](#): In addition to passing the exams, candidates must also complete relevant practical experience to become fully qualified ACCA members. This practical experience helps candidates apply their knowledge in real-world scenarios and prepares them for their accounting careers.

- o [Ethical Standards](#): ACCA places significant emphasis on professional ethics and values. Candidates are required to complete the Ethics and Professional Skills module, which focuses on ethical behaviour and the application of ethical principles in the accounting profession.

The ACCA qualification is an asset for accountants and finance professionals, providing them with a strong foundation for a successful career in various accounting and finance roles, including auditing, financial management, taxation, and consultancy.



Services

Accounting Department – PKF Financial Consulting Services (Pty) Ltd

Business owners use the professionals in our accounting services department primarily to comply with legislation, requirements from financial institutions and other formal imposts.

Our Accounting Services Department prepares a variety of financial reports in different formats. In addition, this department verifies and substantiates financial data according to our clients' needs.

The most common form of financial reporting takes the form of Annual Financial Statements. We prepare these financial statements either in IFRS (International Financial Reporting Standard) format, IFRS for SME's or on the standard Namibian framework, NAC001.

Financial reports can take the form of Consolidated Financial Statements, Interim Financial Statements or as Integrated Reports compliant with international best corporate governance practice.

For Close Corporations, PKF FCS is licensed to act as an accounting officer, which every Close Corporation needs to appoint in terms of the Close Corporations Act.

For Companies, PKF FCS will prepare the Annual Financial Statements (this is not a function of auditors) from underlying information, prepare the audit support schedules and then liaise with the auditors to finalize the audit function.

Special services include the preparation of viability and feasibility studies, cashflow forecasts, budgeting reports, costing exercises and the full spectrum of financial, cost or management accounting functionalities.

Contact us for your Accounting Services



Hendrina Engelbrecht

Director: Swakopmund



Velinda Alves

Director: Windhoek



Nicolai Käser

Director: Walvis Bay

Ultimate Beneficial Owners

Who is an Ultimate Beneficial Owner?

In terms of new legislation, Accountable Institutions (AI's) must provide BIPA, FIC (Financial Intelligence Centre Namibia) and the Master of the High Court with a beneficial owner register. All AI's must be registered with the FIC, as from 7 August 2023.

PKF FCS is also registered as an Accountable Institution (AI) and needs to comply with the FIC legislation. In this regard, clients may expect communication from our relevant secretarial offices to update your records on our system, and to place the documentation on a UBO register. We sincerely request that our clients bear with us through this process.

An Ultimate Beneficial Owner (UBO) is defined in the FIA amendment bill, and is also referenced in the Companies and Close Corporation Amendment Bills as:

A natural person who

- Ultimately owns or controls a customer or on whose behalf a transaction is being conducted or;
- Exercises ultimate effective control over a legal person in which such ultimate ownership or ultimate effective control may be exercised directly or indirectly or through a chain of ownership or control other than direct control.

Schedule 5 of the FI Amendment Bill lists the categories of natural persons regarded as Beneficial Owners as it relates to legal persons:

- A natural person on whose behalf a transaction is conducted.
- A natural person who directly or indirectly or through a trust, other legal persons or other legal arrangements holds 25 percent or more of the shares, voting rights or other ownership interest in the legal person.
- A natural person who holds the position of a senior managing in the legal position.
- A natural person or through a trust, other legal person or other legal arrangements who jointly exercises direct or indirect control over the legal person.
- A natural person who has the right, directly or indirectly, to appoint or remove majority of the board of directors of the legal person.
- A natural person who derives economic benefits, including dividends, right to profit, enjoyment of assets of legal person or able to use significant assets of the legal person, even if the person has no other formal link to the legal person.
- A natural person who influences or ultimately exercises control over the legal person through any other means.

Who will have access to the BO information?

- Beneficial ownership information will be fully available to competent authorities, e.g. ,BIPA, Master of the High Court, FIC, NamRA, the Police.
- Only the name and extent of beneficial ownership will be available to the public.

Basic information required for a legal entity?

Basic information that is required for a business entity as a legal person, having it own legal personality, includes:

- The entity name
- Registration number
- Legal form and status
- The address of the registered office
- Basic regulating powers (Memorandum and Articles of Association)
- Directors information
- Shareholders information

Beneficial Ownership Information required for a legal entity?

Information on the identities and extent of the control exercised over a legal person by the natural person(s) who ultimately have a controlling ownership interest in the legal person, and the natural person exercising ultimate effective control over the legal person through other means than ownership interest, if any:

- First name and surname
- Former first name and surname
- ID Number/Passport number
- Date of birth
- Full residential address
- Business Address
- Cell phone
- Email
- Nationality

Penalties for failure to provide BO information

- BIPA will issue a written directive instructing the entity to submit the BO information.
- If the entity or person does not comply with the directive, BIPA shall impose a penalty, not exceeding N\$50,000, and a penalty not exceeding N\$1000 for every day during which the contravention continues.
- BIPA shall list the entity on an inactive list, and thereafter deregister the entity six months after the listing date.

Who is the Beneficial Owner of a Trust?

The Master of the High Court requires Beneficial Ownership information from ALL parties to a Trust

- Founder (Settlor or Donor)
- Trustee – each Trustee (natural persons) must complete a Beneficial Ownership Declaration form and submit this to the Master.
- Beneficiary (vested or discretionary), including classes of beneficiaries and discretionary beneficiaries.
- Trust practitioners (e.g., Trust and Company Secretarial Service providers)
- Protector (if any)

For more information please refer to the Acts, listed in this newsletter below, or contact your Accountant or Auditor or Secretarial Service provider for assistance.

2023 Act Amendments

Close Corporations Act, 1988

The Act was amended as to insert new definitions to require close corporations to keep and maintain registers of beneficial owners; and to provide for incidental matters.

<https://www.parliament.na/wp-content/uploads/2023/06/B6-2023-Close-Corporation-Amendment-Act-Bill.pdf>

Companies Act, 2004

The Act was amended as to insert new definitions to repeal certain provisions authorising public companies with share capital to issue warrants entitling bearers of share capital to shares or stock specified in the warrants, to require bearers of share warrants to convert the share warrants into ordinary par value shares; to require companies to keep and maintain registers of beneficial owners; and to provide for incidental matters.

<https://www.parliament.na/wp-content/uploads/2023/06/B9-2023-Companies-Act-Amendment-Bill-C.pdf>

Financial Intelligence Act, 2012

The purpose of this amendment is to update and strengthen the Financial Intelligence Act, 2012, by providing new definitions, streamlining reporting requirements, enhancing the operational independence of the Financial Intelligence Centre, establishing the Board of the Centre, expanding the Anti-Money Laundering and Combating the Financing of Terrorism and Proliferation Council, and imposing additional measures to combat money laundering and terrorist financing.

Removal of Duplicate Reporting Provisions requiring companies, close corporations, and trusts to submit information already covered by separate legislation governing these entities. Create the Board of the Financial Intelligence Centre responsible for overseeing its functions and operations. Define the powers and functions of the Board to provide effective governance.

Require accountable institutions to identify and verify beneficiaries and beneficial owners of life insurance policies and other investment-related policies. Mandate accountable institutions to implement appropriate risk management and monitoring systems to identify prominent influential persons among their clients or beneficial owners. Identify non-profit organizations subject to the provisions of this Act. Establish monitoring mechanisms to ensure compliance with measures to combat the financing of terrorism. Require accountable institutions with foreign branches and majority-owned subsidiaries to implement a group-wide anti-money laundering and financing of terrorism or proliferation measures.

<https://www.parliament.na/wp-content/uploads/2023/06/Financial-Intelligence-Amendment-Bill.pdf>

Prevention of Organised Crime Act, 2004

The Act was amended as to insert new definitions to Provide for the exclusion of a conviction on a predicate offence as a ground for committing the offence of money laundering. Introduce new offences related to smuggling of migrants, illicit trafficking of stolen goods, piracy, and related offences. Empower law enforcement agencies to seize pirate ships or aircraft involved in criminal activities. Provide for the forfeiture of intended instrumentalities of offences and unexplained assets related to organised crime. Grant the Prosecutor-General the authority to act as a legal practitioner in certain cases on behalf of the Government Attorney's office. Subject banking institutions to property tracking orders to monitor financial transactions related to organised crime.

<https://www.parliament.na/wp-content/uploads/2023/06/B11-2023-Prevention-of-Organised-Crime-Act-Bill-C.pdf>

Trust Administration Act, 2023

The purpose of this Act is to regulate the control and administration of trusts, provide guidelines for trustees and trust practitioners offering trust-related services, specify the powers and functions of trustees, the Master, and the court in relation to trusts, require the Master and trustees to maintain beneficial ownership registers and other trust-related registers, and address incidental matters.

<https://www.parliament.na/wp-content/uploads/2023/07/Trust-Administration-Bill.pdf>

Virtual Assets Act, 2023

The purpose of this Act is to establish a comprehensive framework for the licensing and regulation of virtual asset service providers (VASPs). It aims to designate a Regulatory Authority to supervise and regulate VASPs and related activities to ensure consumer protection, prevent market abuse,

and mitigate the risks of money laundering, financing of terrorism, and proliferation activities in virtual asset markets. The Act also addresses incidental matters related to virtual asset regulation.

<https://www.parliament.na/wp-content/uploads/2023/06/B12-2023-Virtual-Assets-Bill.pdf>

Criminal Procedure Amendment Act, 1977

The Act was amended as to provide for the making of special arrangements for vulnerable witnesses; to further regulate the admissibility of certain unsworn or unaffirmed evidence and to determine the weight to be attached to certain evidence; to make provision for the manner of cross-examination of witnesses under a certain age; to provide for the admission as evidence of certain medical records as evidence; to provide for the admission as evidence of certain statements made out of court; and to provide for matters incidental there-to.

[https://africa-laws.org/Namibia/criminal%20law/Criminal%20Procedure%20Amendment%20Act.%202003%20\(No.%2024%20of%202003\)..pdf](https://africa-laws.org/Namibia/criminal%20law/Criminal%20Procedure%20Amendment%20Act.%202003%20(No.%2024%20of%202003)..pdf)

Prevention and Combating and Proliferation Activities Act, 2014

The Act was amended as to provide the definitions of “competent authority” and “organisation”; to provide for the intentional provision of funds or other assets; to provide for the financing of terrorist and proliferation activities; to provide for the designation of certain persons, organisations or countries by the United Nations Security Council; to provide for changes in the implementation of the United Nations Security Council resolutions as well as incidental matters.

<https://commons.laws.africa/akn/na/act/2014/4/eng@2014-06-25.pdf>



Reminders

Due dates: August 2023 to October 2023

Reminders	Yearend	Due date August 2023	Yearend	Due date September 2023	Yearend	Due date October 2023
1st Provisional Tax	February	31 August	March	30 September	April	31 October
2nd Provisional Tax	August	31 August	September	30 September	October	31 October
Income Tax return	January	31 August	February	30 September	March	31 October
Annual Duty	July	31 August	August	30 September	September	31 October

Employment Equity Commission and NIEIS registration

Who must register?	Due date to be registered?
Relevant Employers who employ 10 or more employees must register with the <u>Employment Equity Commission</u> .	Not later than 30 September 2023.
Designated Employers (DE's) who employ 10 or more employees must register with NIEIS .	Not later than 30 September 2023.

Mental Health

Mental health at work is a crucial aspect of overall well-being for employees and has a significant impact on job satisfaction, productivity, and overall workplace culture. Here are some important points to consider regarding mental health at work:

Promoting mental health at work is a shared responsibility between employers and employees. By taking proactive steps to prioritize mental well-being, organizations can create a healthier and more productive work environment. Additionally, employees should also feel empowered to seek support and resources when needed and take care of their mental health proactively.

1. **Recognition and Awareness:** Employers and employees should recognize the importance of mental health in the workplace and be aware of the potential challenges employees may face. Creating an open and supportive environment can encourage individuals to seek help when needed.
2. **Reduce Stigma:** Workplaces should actively work to reduce the stigma surrounding mental health issues. This can be achieved through education, training, and promoting a culture of empathy and understanding.
3. **Mental Health Policies:** Organizations should have clear and comprehensive mental health policies in place that outline how they support employees' well-being and address mental health concerns. These policies may include access to counselling services, flexible work arrangements, and resources for mental health support.
4. **Work-Life Balance:** Encouraging a healthy work-life balance is vital for promoting mental well-being. Employers can support this by offering flexible work hours, re-mote work options, and adequate time off for rest and rejuvenation.
5. **Stress Management:** Addressing workplace stress is crucial for mental health. Employers can implement stress management programs, offer stress-reduction workshops, and promote a positive work environment.
6. **Communication:** Encouraging open communication about mental health can foster trust and understanding among employees and their managers. This can lead to early identification of potential issues and timely support.
7. **Inclusive and Supportive Culture:** Fostering an inclusive and supportive work culture where employees feel valued and respected can have a positive impact on mental health.

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ICAN

<https://www.icancpd.net/>

PAAB

<https://paab.com.na/>

Mental health at work:

<https://www.who.int/news-room/fact-sheets/detail/mental-health-at-work>

2023 Act Amendments:

<https://www.parliament.na/wp-content/uploads/2023/06/B6-2023-Close-Corporation-Amendment-Act-Bill.pdf>

<https://www.parliament.na/wp-content/uploads/2023/06/B9-2023-Companies-Act-Amendment-Bill-C.pdf>

<https://www.parliament.na/wp-content/uploads/2023/06/Financial-Intelligence-Amendment-Bill.pdf>

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