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TAX & EXCHANGE CONTROL

Namibia
2026 Special Edition

Budget Statement

overview

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Definitions

Abbreviation

Budget

VAT

VAT Act

NCIS

ITA

MPA

NamRa

BoN

NAD

PAYE

ITAS

SACU

Full reference

2026 Budget

Value Added Tax

Value-Added Tax Act 10 of 2000

Namibia Central Intelligence Service

Income Tax Act 24 of 1981

Model Petroleum Agreement

Namibia Revenue Agency

Bank of Namibia

Namibian Dollar

Pay as you earn

Integrated Tax Administration System

Southern African Customs Union

TAX & EXCHANGE CONTROL

Corporate income tax

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Capital allowances, Group relief, CSR incentives, Mandatory disclosure, and SEZ review

Depreciation allowance reform: accelerated capital allowances to support business investment

the 2026/27 Budget proposes a review and update of depreciation allowance (capital allowance) rules to support business investment and economic growth. Accelerated capital depreciation would permit businesses to deduct the cost of qualifying capital assets faster than under normal depreciation rules. This measure is intended to incentivise capital formation and modernise the productive base of the Namibian economy. The detailed parameters of the accelerated depreciation regime are expected to be elaborated in the Income Tax Amendment Bill, which is currently under legal review and scheduled for presentation to Parliament in the second quarter of 2026. Taxpayers with significant capital expenditure programmes are advised to review existing depreciation schedules in anticipation of the proposed changes.

Group relief provisions: clarifying the tax treatment of properties within group structures

The Budget proposes clarification of the tax treatment of properties within group structures, introducing group relief provisions to allow for tax-neutral mergers, acquisitions, and restructuring under prescribed conditions. This is a significant development for corporate groups operating in Namibia, as the current absence of explicit group relief provisions has created uncertainty regarding the tax consequences of intra-group asset transfers and corporate reorganisations. The proposed framework is expected to prescribe qualifying conditions, including minimum shareholding thresholds and holding period requirements, to prevent abuse while facilitating legitimate commercial restructuring. Corporate groups with pending or contemplated restructuring transactions are advised to evaluate their current structures in anticipation of the proposed group relief framework.

Corporate Social Responsibility (CSR) contribution tax deduction

the Budget signals the introduction of a Corporate Social Responsibility (CSR) contribution tax deduction or incentive. While the detailed parameters are expected to be elaborated in the forthcoming Income Tax Amendment Bill, this measure reflects the Government's intention to encourage private sector participation in social development through the tax system. Businesses currently undertaking or planning CSR initiatives should monitor the legislative process to assess the potential tax benefits and compliance requirements associated with the proposed incentive.

Capital allowances, Group relief, CSR incentives, Mandatory disclosure, and SEZ review...continued

Mandatory disclosure for aggressive tax planning aligned with BEPS Action 12

The 2026/27 Budget proposes the introduction of mandatory disclosure requirements for aggressive tax planning, aligned with the OECD/G20 Base Erosion and Profit Shifting (BEPS) Action 12 framework. This measure is intended to improve transparency and reduce tax avoidance by requiring taxpayers and intermediaries to disclose arrangements that exhibit hallmarks of aggressive tax planning. The scope of the proposed disclosure obligations, including the definition of reportable arrangements and the penalties for non-compliance, is expected to be detailed in the Income Tax Amendment Bill. Taxpayers and advisors should assess whether existing or planned arrangements may trigger disclosure obligations under the proposed regime.

Special Economic Zone (SEZ) tax incentive review

The Budget confirms that Special Economic Zone (SEZ) tax incentives will be reviewed and updated to ensure they deliver on intended investment and job creation objectives. Incentive design is stated to be sensitive to international commitments and circumstances, and open to mutually beneficial cooperation. The SEZ Bill is currently under legal review and is expected to be presented to Parliament by year-end. Existing investors are assured that protections will be in place to ensure a stable, rules-based regime. The focus is on fostering economic activity, skills transfer, and technology development, contributing to national revenue.

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Personal income tax/employees' tax

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Personal income tax/employees' tax

Personal income tax bracket adjustments and civil servant salary increases

The 2026/27 Budget announces adjustments to personal income tax brackets to reduce fiscal drag and improve fairness, with updates to personal income tax rates and thresholds to ensure continued progressivity and adequacy of revenue over two financial years.

In addition, the Budget provides for civil servant salary increases: for FY2026/27, all staff members in Grades 15 and 14 will receive a standardised monthly increase of N\$700.00, while employees in Grades 13 to 1 will receive a 5 percent increase in basic salaries effective 1 April 2026. For FY2027/28, all staff from Grades 15 to 1 will receive a 5 percent increase in base salaries, with non-management positions receiving a 7 percent increase in transport allowance effective 1 April 2027. These adjustments will have PAYE withholding implications for payroll administrators across the public service and will affect the effective tax burden on employment income more broadly.



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Tax administration

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Strengthening revenue recovery – measuring NamRA’s tax debt collection performance

Namibia’s fiscal framework increasingly emphasises measurable improvements in tax debt collection as a cornerstone of budget sustainability. In recent budget updates, government has provided greater transparency regarding the recovery of outstanding tax debt by the Namibia Revenue Agency (NamRA). This mirrors regional trends in revenue administration reform and reflects a policy shift toward data-driven performance measurement.

NamRA’s authority to collect outstanding tax debt is grounded in the Income Tax Act, the Value-Added Tax Act, and the Namibia Revenue Agency Act of 2017. These statutes empower the revenue authority to issue assessments, impose penalties and interest, appoint third parties to collect debt, and institute civil recovery proceedings. Administrative enforcement tools including garnishee orders and asset attachment are increasingly utilised to improve compliance.

NamRA has increasingly adopted risk-based audit methodologies supported by digital compliance systems such as the Integrated Tax Administration System (ITAS). By identifying high-risk taxpayers and sectors, the authority enhances collection efficiency while reducing blanket enforcement. For corporate taxpayers, this underscores the importance of accurate record-keeping, voluntary disclosure where appropriate, and proactive dispute resolution.

Tax refund processing and operational efficiency

Between March 2025 and January 2026, NamRA processed tax refunds totalling N\$9.8 billion, reaffirming the Government’s commitment to ensuring taxpayers receive refunds that are rightfully due. NamRA is further improving operational efficiency by reducing refund turnaround times from 90 days to between 30 and 60 days. Efficient processing of tax refunds is central to maintaining liquidity for businesses, particularly in capital-intensive industries.

Tax Amnesty programme: final deadline of 31 October 2026

The Tax Amnesty Programme, launched in 2017 and extended at various stages, has a final deadline of 31 October 2026. No further extensions will be granted. Taxpayers with outstanding debts are urged to settle their obligations before this

deadline to ensure their tax matters are resolved. This represents a significant compliance opportunity for taxpayers who have not yet regularised their affairs.

Centralised e-commerce clearance centre

NamRA is establishing a Centralised E-Commerce Clearance Centre to streamline clearance processes for the Order With Me initiative, addressing challenges posed by the rapid growth of e-commerce for Small and Medium Enterprises, including high transaction costs and reliance on multiple intermediaries. The centre is expected to be operational by 30 April 2026.

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Value-Added Tax (VAT)

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Value-Added Tax (VAT)

Revenue sustainability and VAT compliance modernisation

Value-Added Tax remains one of Namibia's most significant and stable sources of government revenue. Governed by the Value-Added Tax Act 10 of 2000, VAT is levied at the standard rate of 15% on the supply of goods and services and on imports, subject to zero-rating and exemptions. In the 2026 Budget context, VAT policy continues to serve as a balancing mechanism between fiscal consolidation and consumer protection.

Mandatory VAT registration applies where taxable supplies exceed the statutory threshold, and voluntary registration is permitted under defined conditions. Recent administrative updates emphasise improved compliance monitoring through

digital filing and invoice verification systems. Enhanced enforcement ensures that input tax claims are substantiated and output VAT is accurately declared.

Given Namibia's integration within the Southern African Customs Union (SACU), VAT administration interacts closely with customs procedures. Import VAT constitutes a significant compliance focus area, particularly in high-value sectors such as mining and energy. Businesses engaged in cross-border trade must align customs documentation with VAT reporting to mitigate audit risk and cash flow disruption.

VAT amendments for agriculture inputs and the creative industry

the 2026/27 Budget proposes amendments to VAT legislation to bolster key priority sectors, specifically providing for VAT relief on agriculture input imports and the creative industry. These targeted measures are intended to reduce input costs for agricultural producers and to support

the development of Namibia's creative economy. The detailed scope and conditions of the proposed VAT relief are expected to be elaborated in the forthcoming legislative amendments.

Modernisation of the VAT Act and e-invoicing

The Budget announces the modernisation of the VAT Act and the implementation of e-invoicing to improve legislative clarity, enhance compliance, and reduce fraud. E-invoicing is expected to strengthen revenue collection by enabling real-time verification of transactions and reducing opportunities for fraudulent input tax claims. Businesses should prepare for the transition to e-invoicing by reviewing their invoicing systems and ensuring compatibility with the anticipated digital requirements.

VAT fraud and artificial input tax claims remain global challenges. Namibia has responded through strengthened audit capacity and enhanced invoice authentication mechanisms.

Businesses must ensure transactional substance and documentary integrity to withstand scrutiny. The legal framework provides for penalties and interest where under-declaration occurs, reinforcing the importance of internal controls.

TAX & EXCHANGE CONTROL

Oil and gas

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Regulatory and fiscal governance in Namibia's emerging petroleum economy

Namibia's upstream petroleum sector is principally governed by the Petroleum (Exploration and Production) Act, which establishes licensing regimes, state participation rights, and fiscal obligations. The Act provides the legal foundation for reconnaissance, exploration, and production licences, ensuring state oversight of resource exploitation. Fiscal terms are often further detailed in negotiated agreements. The Model Petroleum Agreement (MPA) supplements statutory provisions by outlining royalty rates, cost recovery mechanisms, additional profits tax structures, and state carried interests. It serves as a contractual template guiding negotiations between the state and petroleum licensees. Investors must interpret fiscal clauses in conjunction with tax legislation to determine overall project viability.

Since the enactment of the Petroleum (Exploration and Production) Act, Namibia's upstream fiscal regime has remained relatively stable, providing long-term certainty to investors. Corporate income tax for petroleum companies is generally levied at approximately 35%, distinct from the standard corporate rate, while royalty obligations under the Model Petroleum Agreement (MPA) are typically set at around 5% of gross production value.

Amendments to the Petroleum Income Act

The 2026/27 Budget specifically proposes amendments to the Petroleum Income Act to address new developments in the sector. While the precise scope of these amendments has not yet been detailed, this signals the Government's intention to update



Regulatory and fiscal governance in Namibia's emerging petroleum economy...continued

the fiscal framework governing petroleum operations in light of recent offshore discoveries and evolving industry dynamics. Since the enactment of the Petroleum (Exploration and Production) Act, Namibia's upstream fiscal regime has remained relatively stable, providing long-term certainty to investors. Corporate income tax for petroleum companies is generally levied at approximately 35%, distinct from the standard corporate rate, while royalty obligations under the Model Petroleum Agreement are typically set at around 5% of gross production value.

Following significant offshore discoveries announced between 2022 and 2024, government policy statements have increasingly projected a structural shift in

Namibia's medium-term revenue base. While large-scale production is anticipated closer to the end of the decade, preliminary fiscal modelling by government has indicated that petroleum revenues could materially increase total tax receipts once production commences. Budget planning documents since 2023 have emphasised the importance of conservative revenue forecasting to avoid over-reliance on anticipated hydrocarbon income.

Petroleum operations are further subject to the Environmental Management Act, which mandates environmental impact assessments (EIAs) and environmental clearance certificates prior to project

implementation. Government findings have increasingly stressed that petroleum development must align with sustainability principles and carbon management commitments. For private operators, environmental compliance costs may rise incrementally as regulatory enforcement strengthens.

TAX & EXCHANGE CONTROL

Customs & Excise

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Excise taxation as a dynamic fiscal and public health instrument in Namibia

Excise duties on alcohol, tobacco, and fuel are grounded in the economic theory of Pigouvian taxation, imposing higher taxes on goods that generate negative externalities. Within Namibia's Customs and Excise framework, these duties serve a dual objective: revenue mobilisation and behavioural correction. Government budget statements over the past decade have consistently referenced rising healthcare costs linked to alcohol abuse, tobacco consumption, and non-communicable diseases as justification for incremental excise increases. Thus, sin taxes function not merely as revenue tools but as regulatory levers aligned with public health findings.

Sin tax increases in conformity with the SACU agreement

In conformity with Article 21 of the SACU Agreement, the 2026/27 Budget implements the following excise duty adjustments effective 25 February 2026:

Tobacco and related products: excise duties on all tobacco products increase by 3.39 percent. Cigarettes increase from N\$22.81 to N\$23.58 per pack of 20; pipe tobacco from N\$321.37 to N\$332.26 per kg net; and cigars from N\$5,843.68 to N\$6,041.72 per kg net.

Alcoholic beverages: excise duties increase by 3.39 percent. Sparkling wine increases from N\$19.03 to N\$19.68 per litre; spirits from N\$292.91 to N\$302.84 per litre of absolute alcohol; clear (malt) beer from N\$145.07 to N\$149.98 per litre of absolute alcohol; and ciders and alcoholic fruit beverages from N\$145.07 to N\$149.98 per litre of absolute alcohol.

Between approximately 2018 and 2024, Namibia, often in coordination with SACU adjustments, implemented periodic excise increases on tobacco and alcohol products, frequently in the range of mid-single-digit to low double-digit percentage adjustments annually. Namibia's excise regime is closely integrated with Southern African Customs Union structures, meaning rate changes are frequently harmonised regionally.

Looking ahead to 2026 and beyond, excise duties are likely to remain one of the most adjustable fiscal instruments available to government. For businesses operating in alcohol distribution, tobacco importation, or fuel supply, prudent budgeting requires incorporating annual excise escalation assumptions and monitoring regulatory announcements closely.



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Payments

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Bank of Namibia payments and monetary position

As at the end of December 2025, the Bank of Namibia (BoN) reported international reserves of N\$51.6 billion, a marked decline from N\$63.0 billion in December 2024. This contraction was primarily driven by government foreign debt repayments, including the redemption of the Eurobond, reduced Southern African Customs Union (SACU) receipts, and net ZAR outflows from commercial banks. The appreciation of the NAD/ZAR against major currencies further compounded valuation effects. For budget planning purposes, the decline in reserves underscores tighter external liquidity conditions and reinforces the importance of prudent foreign currency exposure management within both public and private sector financial models.

FATF grey list exit, deposit guarantee, and banking governance developments

Namibia is poised to exit the FATF Grey List, having remediated 13 strategic deficiencies ahead of the May 2026 deadline, with an onsite assessment as the next step. The Namibia Deposit Guarantee Authority increased its deposit cover limit from N\$25,000 to N\$50,000 during 2025/26, covering more than 90 percent of current depositors. In February 2026, Government gazetted regulations under the Banking Institutions Act, 2023, requiring that key leadership positions and at least 70 percent of board and executive roles in banking institutions be held by Namibians, ensuring critical decision-making roles remain aligned with national development priorities.



Bank of Namibia payments and monetary position...continued

Total government debt stood at N\$174.5 billion as of January 2026, representing 65.2 percent of GDP. The debt portfolio has shifted strategically toward domestic borrowing, now comprising 88 percent domestic debt and 12 percent foreign debt. Interest payments are projected to consume 16.4 percent of total revenue, amounting to N\$14.3 billion, up from 14.7 percent in 2024/25.

Monetary policy developments further shape the payments environment. In 2025, the Bank of Namibia reduced the repo rate by 50 basis points to 6.50 percent, supporting economic activity while maintaining the currency peg to the South African Rand. Inflation declined to 2.9 percent in January 2026, from 3.2 percent in January 2025, with the BoN projecting an average of 3.5 percent for 2026. The Ministry of Finance, the Bank of Namibia, and payment service providers are advancing

financial inclusion through affordable digital payment systems, including the launch of the Instant Payment System in the third quarter of 2026.

Fiscal Policy and Key Budget Metrics

Total revenue for FY2026/27 is estimated at N\$89.8 billion, an increase of 2.5 percent from the revised preliminary outturn of N\$87.4 billion for FY2025/26. The overall budget deficit is expected to decrease to 5.5 percent of GDP in FY2026/27, gradually narrowing to 3.8 percent in FY2027/28 and 3.3 percent by FY2028/29. The Government's total financing requirement is projected to peak at N\$19.2 billion in FY2026/27 before moderating to N\$12.9 billion in FY2027/28 and N\$10.6 billion in FY2028/29. Total government debt is projected to increase from N\$174.6 billion (65.2 percent of GDP) in FY2025/26 to N\$217.3 billion

by FY2028/29, with debt-to-GDP projected to stabilise around 67.5 percent. The Government has resolved to restore a positive primary fiscal balance stance for FY2026/27 and the MTEF period, with the objective of placing the debt-to-GDP ratio on a gradual downward path towards the SADC benchmark of 60 percent of GDP.

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Legislative and policy reforms

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Legislative and policy reforms

The 2026/27 Budget announces several significant legislative and policy reform initiatives. The Income Tax Amendment Bill is currently under legal review and is set to be presented in the second quarter of 2026. The Public Finance Management Bill, intended to replace the State Finance Act of 1991, is among the priority bills planned for presentation to Parliament in 2026. The Public Procurement Amendment Bill, following nationwide consultations, is undergoing legal drafting and will be introduced by mid-2026. The Namibia Investment Promotion and Facilitation Bill (NIPFA) has completed national public consultation, with submissions under detailed review. The National Equitable Economic Empowerment Framework (NEEEF) remains under active engagement with the business community, with a consultation meeting scheduled for 2 March 2026. The Government will pilot Outcome-Based Budgeting (OBB) in selected Ministries, shifting focus from expenditure inputs to measurable outcomes aligned with national priorities. The Government has further announced that the National Housing Enterprise (NHE) has secured N\$1.5 billion in loan financing over the MTEF period to deliver approximately 2,300 houses, and that fuel levy revenues will be allocated to the Road Fund Administration to finance priority road infrastructure. Virements from development to operational spending have been prohibited to safeguard capital allocations.

The Government is advancing the reform of Namibia's public financial management framework through two significant legislative initiatives. The Public Finance Management Bill is intended to replace the State Finance Act of 1991 and is among the priority bills planned for presentation to Parliament in 2026. The Bill aims to align public financial management practices with modern standards of transparency, accountability, and fiscal governance. In parallel, the Public Procurement Amendment Bill addresses persistent challenges in public procurement that have delayed project execution. An Inter-Ministerial Technical Committee was established to review the Public Procurement Act and related regulations, and following nationwide consultations, the Amendment Bill is undergoing legal drafting and is expected to be introduced to Parliament by mid-2026. In addition, the Office of the Prime Minister and the Ministry of Finance have developed and launched

Phase I of the Electronic Government Procurement (e-GP) Website and Portal, signalling a commitment to digital modernisation of procurement processes. Taken together, these reforms represent a comprehensive effort to strengthen the institutional and legislative foundations of public finance and procurement in Namibia, with implications for fiscal discipline, expenditure oversight, and the efficiency of public investment delivery.

Legislative and policy reforms

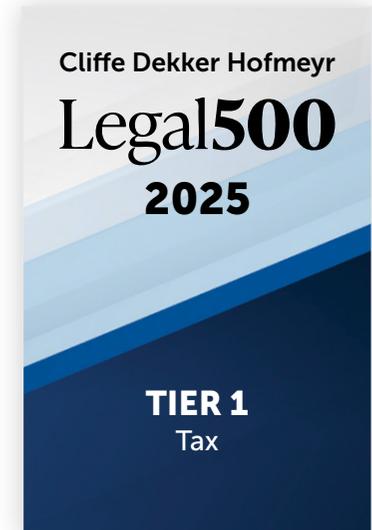
Legislative and policy reforms...continued

Namibia Investment Promotion and Facilitation Bill (NIPFA) and NEEEF

The 2026/27 Budget addresses two key policy instruments central to Namibia's investment and economic empowerment agenda. The Namibia Investment Promotion and Facilitation Bill (NIPFA) has completed a national public consultation process conducted by the Ministry of International Relations and Trade during the 2025/26 fiscal year. Inputs were received from the private sector, public institutions, civil society, professional bodies, and individual stakeholders, and these submissions are currently under detailed review to strengthen the investment promotion and facilitation framework, with a focus

on transparency, responsiveness, alignment with national development objectives, and adherence to international best practices. Further updates will be communicated as the legislative refinement process progresses. With respect to the National Equitable Economic Empowerment Framework (NEEF), the Government reaffirms its objective of broadening meaningful economic participation while safeguarding economic competitiveness and investment growth. The Office of the Prime Minister is actively engaging the business community, with a consultation meeting scheduled for 2 March 2026 to solicit input and

discuss viable options going forward. Both instruments are positioned as critical to providing the policy certainty that investors, entrepreneurs, and development partners require for sustained economic participation in Namibia.



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Income Tax Amendment Bill

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Income Tax Amendment Bill

The Income Tax Amendment Bill is identified in the 2026/27 Budget as a priority legislative instrument, currently under legal review and scheduled for presentation to Parliament in the second quarter of 2026.



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BBBEE STATUS: LEVEL ONE CONTRIBUTOR

Our BBBEE verification is one of several components of our transformation strategy and we continue to seek ways of improving it in a meaningful manner.

PLEASE NOTE

This information is published for general information purposes and is not intended to constitute legal advice. Specialist legal advice should always be sought in relation to any particular situation. Cliffe Dekker Hofmeyr will accept no responsibility for any actions taken or not taken on the basis of this publication.

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