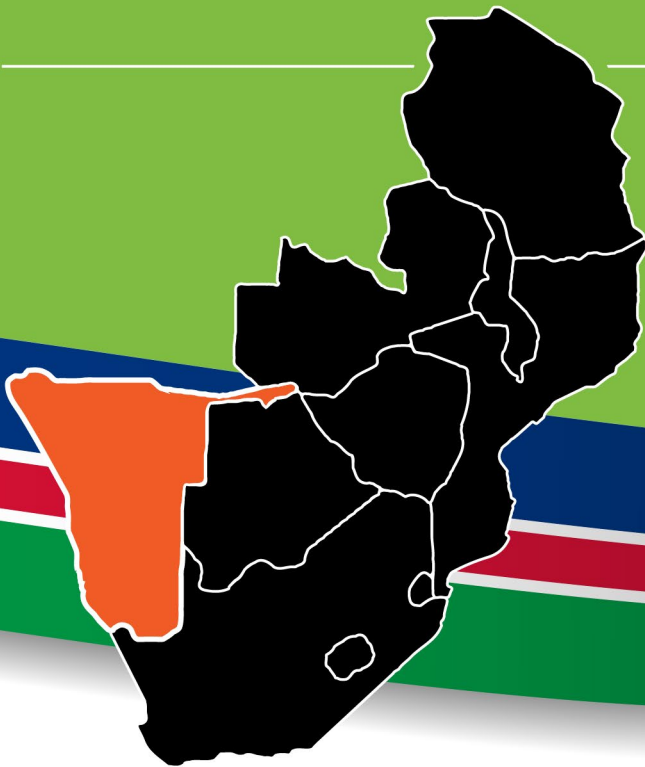


Understanding the Legal Framework for Philanthropy in Southern Africa



Namibia Report

Aaron Buckley
Namibian Institute for Democracy

January 2023



ACKNOWLEDGEMENTS

SIVIO Institute extends its gratitude to Aaron Buckley of the Namibian Institute for Democracy for conducting this study. We are also grateful to the philanthropy organisations in Namibia that took part in the survey. The outcome of the study was made possible because of their willingness to share their experiences and perceptions on their operating context. Many thanks to director Naita Hishoono, Panduleni Nghipandulwa and Jacinta Kasume with the Namibian Institute for Democracy. An endlessly dedicated team, who never failed in their commitment to seeing the completion of this project.

This study was made possible through funding provided by WINGS and the European Union.



Co-funded by
the European Union





EXECUTIVE SUMMARY

Philanthropy has been part of the African culture from time immemorial. In the context of western societies, philanthropy is viewed as the uplifting of those in need by those who have greater means, usually in a financial capacity. However, philanthropy practices have existed in developed countries through their everyday practices built into their lives to help the disadvantaged, especially in times of dire need.

This report seeks to understand the laws that are in place that affect philanthropy and to influence policies that promote the application of best philanthropy practices throughout the region by identifying and assessing how existing laws and public policies impact practices of giving, by raising awareness of the challenges confronting the philanthropy sector and by influencing legal and policy reforms for an improved philanthropy environment.

The research was conducted in two main ways, a qualitative part that sought to understand the in-country laws and policies that affect the operating environment of philanthropy in Namibia. The second section involved an online survey of fifteen (15) organisations, the majority of which have been in operation for more than ten years. All the surveyed organisations are registered. Each responded to questions pertaining to the legal policies that affect philanthropy in areas of registration, compliance to government policies, taxation, resource mobilisation, movement of money across and within borders, and government support and incentives for promoting giving in Namibia.

Philanthropy organisations in Namibia are governed by the Civic Organisation Partnership Policy of 2005. Registration is possible in either of four possible ways, the most common being Voluntary Associations because it is the easiest to fulfil its requirements. Section 21 organisations on the other hand find themselves with a more thorough registration process as they are subjected to more scrutiny. Trusts and foundations are also another vehicle through which philanthropy organisations can register. These have a board of trustees overseeing their day to day running as opposed to members. The last category is organisations registered as Welfare Organisations through the Ministry of Health and Social Services. These could initially be registered in any of the other three categories but their service to the said ministry gives them that status.

The process of registering is lengthy, taking three to six months and in some few cases longer than that. Registration must also be conducted in person and on paper which not only limits accessibility, speed, and impact of new organisations, it is also done centrally in Windhoek.



There is very little government oversight on philanthropic organisations once registration is complete. Although this is the case, organisations that are not operational for two years in a row without an exemption certificate are deregistered. And Welfare Organisations are still expected to submit their prescribed returns at the end of each financial year. There are efforts from the government to foster stronger relationships with organisations registered as Welfare Organisations, even though, so far, it seems there are no results to show for the intentions.

The Income Tax Act of 1981 allows most of the philanthropic organisations to be exempted from tax. In general, Namibian religious, educational, or charitable organisations are exempt from any tax although the Ministry and minister of finance have the final say as to who gets this privilege or is denied it.

The Exchange Control Act is in place to help monitor the movement of money from beyond Namibian borders. Organisations with money approved for transfer into the country will only receive it after the bank has liquidated it into Namibian Dollars and charged transfer fees. Respondents were not happy with the transfer charges that financial institutions collected with most indicating that they were high. A few others felt the charges were fair though none felt they were low.

There remains no legal instrument for incentives or state sponsored development towards philanthropic organisations in Namibia by the government. In addition, there is no legal requirement for supporting philanthropic organisations by the government. Even Corporate Social Responsibility donors don't usually give to CSOs because of the high risks involved in their work.

Additionally, there remains no philanthropy promotional agency in Namibia that might better connect organisations to donors as reported by all of the organisations.

The following are recommendations based on the findings of this report:

- Corporate Social Responsibility organisations could benefit from lower domestic transfer rates which would enable them to assist their communities in the process and work with the government toward achieving national development goals.
- Likewise, a domestic philanthropic promotional agency is a necessary vital component in connecting donors to philanthropic organisations.
- The Government is encouraged to come up with ways of incentivizing giving in the country and this can be done through the introduction of tax rebates on individuals and organisations that donate to registered philanthropy entities. Also the entities should receive incentives for the work they do in the communities to promote the practice of philanthropy.



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List of Acronyms

<i>CSO</i>	Civil Society Organisation
<i>CSR</i>	Corporate Social Responsibility
<i>NANGOF</i>	Namibian Non-Governmental Organisations Forum



1.0 INTRODUCTION

1.1 Background to the study

Philanthropy, as it is commonly understood throughout western societies, attempts the uplifting of those in need by those who have greater means, usually in a financial capacity. However, philanthropy practices have been exhibited throughout developing countries through their cultural practices. Such practices have been shown especially during times of dire need where communities are at the forefront of responding to issues that confront them. For philanthropy practices to thrive in a nation there is need for support from the state through the creation of a conducive legal environment. This study seeks to understand and enhance the legal frameworks for philanthropy in the nation of Namibia.

1.2 Purpose of the study

In Namibia most organisations practising philanthropy do not identify themselves as philanthropy organisations as this has often been seen as the domain of western countries. This study is however evidence that philanthropy organisations exist as may be identified as corporate foundations, community foundations, religious organisations, charity organisations, and regranting organisations. By using the six key thematic areas mentioned in the methodology, this research has aimed to develop a report focusing on Namibia's philanthropy as a case study to understand how the operating environment of philanthropy in said country functions. This report also seeks to influence



policies that promote the practice of philanthropy stemming from what is currently in place and influence best practices throughout the region. Specifically, the objectives are to:

- (i) Identify and assess how existing laws and public policies impact practices of giving
- (ii) Raise awareness of the challenges confronting the philanthropy sector
- (iii) Influence legal and policy reforms for an improved philanthropy environment.

1.3 Research methodology

This study was conducted using a combination of primary and secondary data collection methods. Firstly, secondary data was collected through desktop research of the existing in-country laws and policies that affect the operating environment of philanthropy in Namibia. Primary data was collected using an online survey tool that deployed a questionnaire to decision makers of philanthropy organisations already in practice. The survey, as well as the accompanying desktop research, engaged within six key thematic areas of; (i) ease of registration, (ii) compliance processes and procedures, (iii) tax regimes, (iv) incentives to promote the growth and role of philanthropy in national development, (v) movement of financial resources within and across borders and (vi) support for advocacy work. Primary data collection targeted at least 15 responses from decision makers from philanthropy organisations in Namibia.



2.0 LEGISLATIVE ENVIRONMENT- REVIEW OF CURRENT LEGAL FRAMEWORK INFLUENCING PHILANTHROPY IN NAMIBIA

Given the limited exposure of philanthropy within Namibia. There remains a lack of specific legislation targeted toward those organisations who conduct the work of giving throughout the country. Giving organisations are governed by the Civic Organisation Partnership Policy of 2005. This policy includes a variety of legal guidelines for consolidating, implementing and working within the philanthropic sphere (even if philanthropy itself is not specifically outlined). The legislative environment within the country should not be considered to inhibit giving, although, the subsequent ambivalence of a solid inductive legal structure applied to giving organisations leaves room for improvement.

2.1 Ease of registration

The legislative environment in Namibia surrounding the registration of philanthropy organisations is multifaceted. Registration is broken into four distinct categories. Firstly, and most common are Voluntary Associations, established under common law (NCOPP, 2005), whereas any number of members who consulate a membership and subsequent constitution for any number of purposes is recognized by the state. This type of



organisation is the most common throughout Namibia as it requires little documentation and can apply to any collective interest. Other philanthropy organisations operate as Section 21 companies under the Act, no: 28 of 2004, those companies not for gain, or not having a share capital. Such philanthropy entities' registration is governed under the Companies Act (NCOPP, 2005). These entities are the second most common, although they receive the most governmental scrutiny in registration. A formal legal tender deciphers the organisation's membership obligations and exclusive intentions. There are also many more financial obligations for section 21 companies which will be addressed in a later section. Although according to Namibian law and in general practice, any Voluntary Association could, in fact, re-register to section 21 company, although the process is often slowed down by lengthy bureaucratic procedural requirements. Another common type of philanthropy organisations are Trusts or Foundations, which are governed under a separate Trusts Moneys Protection Act No.34 of 1934 (NCOPP, 2005), where a similar formal legal tender is also required to be registered. Trusts or Foundations are not to have a membership but a board of trustees who govern said organisation toward a specifically stated interest. There are also Welfare organisations established under the Welfare Act No.12 of 1979 (NCOPP, 2005), which grants the Ministry of Health and Social Services the ability to specially grant said status to any organisation working in the areas of health or social welfare, although the organisation could already be registered under any of the previously mentioned categories. Legal registration of any philanthropy-based organisation in Namibia must be done within the mentioned categories. There remains little legal oversight toward registration, except for specific type-based paperwork and following procedural requirements.

2.2 State oversight and compliance to remain registered

When it comes to government oversight, the Namibian government has repeatedly tried to foster ties between Civil Society Organisations (CSOs) and the state. The civic organisation's partnership policy, written in 2005, stressed the importance of collaboration considering the sporadic relationship between organisations. As they stated, "National Planning Commission shall adopt a mechanism for the exchange and flow of information on the development activities for better coordination in order to minimize wastage of resources. This may include dissemination of draft policies and



bills” (NCOPP, 2005). The materialization of this policy has yet to be seen by these organisations. The Namibian Government remains intrinsically connected to many philanthropy-based organisations that perform their work in tandem with the state. However, these same organisations simultaneously remain intrinsically isolated and independent from government intervention/oversight. Organisations are dependent on themselves regarding internal structural regulations in accordance with the Welfare Act No.12 of 1979. These regulations are only applicable to organisations recognized with “welfare” status as governed exclusively by the Ministry of Health and Social Services. Philanthropy organisations such as corporate foundations, charity organisations, and regrating organisations once founded, remain so without any further government intervention in terms of oversight.

The National Welfare Act of 1965, provides organisations with compliance guidelines. For instance, organisations are deregistered when and if they are not operational for two continuous years. Additionally, organisations (except where a certificate of exemption has been granted to it under section seventeen) are required under the Act to submit to the board the prescribed returns within a period of twelve months after the close of its financial year as determined by its constitution, or, where its financial year has been changed, after the termination of the period between the close of its previous financial year and the commencement of its new financial year. These among other compliance requirements are deemed flexible and allow for philanthropy organisations to operate with minimal restrictions to remain registered.

However, philanthropy entities operating as voluntary associations formed under the Common Law Voluntary Associations (VAs), are not subject to much scrutiny or control from the state in terms of accountability and transparency. In some instances they are labelled as ‘the informal sector of civil society’.

2.3 Taxation regime and giving

In terms of taxation by the state or subsidy support by the state, Namibia remains conditioned by a legal “grey area.” Under the Income Tax Exemption Act of 1981, any institution, board (trust), or any foreign organisation that conducts work in the areas



of research (scientific, technical, industrial) or provides any commodities, amenities, or services to the state may be deemed tax-exempt by the Ministry of Finance in accordance with its minister (Income Tax Act of 1981). Any Namibian section 21 company or regranting organisation is subsequently deemed tax-exempt as they are non-profitable and regularly under the preview of foreign institutions regarding funding. This exemption may also apply to all ecclesiastical, charitable, and educational institutions of a public character, whether supported wholly or partly by grants from the public revenue. This allows for organisations to act with financial independence regarding state support and use all resources either by foreign donation or annual domestic support solely internally.

“the salaries and emoluments payable to any person who is stationed in Namibia by virtue of a technical assistance agreement entered into between the Government of Namibia and any organisation or the government of any other country: Provided that such person is not a Namibian citizen or ordinarily resident in Namibia and the salaries and emoluments concerned are paid from a source outside Namibia” (Tax Act of 1981)

It should also be noted that under the Value Added Tax Act No. 10 of 2000, any transfer of payments between individuals, organisations, and foreign entities toward Namibian religious, educational, or charitable organisations are also exempt from any tax. Although all the mentioned is inscribed within the law, the Ministry of Finance has final authority in all tax matters. The Ministry and its minister reserve the right to grant or prevent any such privileges at any time for any reason.

2.4 Resource mobilisation and movement of funds

As most of Namibia's Civil Society Organisations depend on foreign-based financial support, there remains limited legal restriction toward the movement of funds internally (simply because the process is rarely done outside of the corporate social responsibility platform). However, funds from outside Namibia are only receivable after the organisation's required domestic financial institution has liquidated the funds to Namibian dollars and charged a transfer payment fee. However, there remains one notable giant



restriction on the transfer of funds from overseas such as the Exchange Control Act (1966), which states:

“Exchange control approval is required for all transactions by Namibian residents (whether natural or juristic persons) which involve the transfer of assets to countries outside the Common Monetary Area. The Common Monetary Area comprises Namibia, Lesotho, South Africa, and Swaziland.”

Exchange Control Act’s authority to approve can be found within the Bank of Namibia. Any amount of funds transferable to Namibia is subject to this control. If there were no domestic transfer fees, capital would be moved with ease domestically thus providing an efficiency in rapid response to giving initiatives in the country.

The Exchange Control Act and the Common Monetary Act allow the Namibian state to regulate and monitor where foreign funds are being received from in addition to receiving a monetary incentive from the transfer of outside funds into Namibia. Additionally, the Financial Intelligence Act of 2012 which regulates the movement of money domestically has been recognized to have an impact on giving. The state now has the “know your client policy” in which all transactions of funds must be identified and registered with the Ministry of Finance, including the origin of funds and intended usage. This act is intended to prevent money laundering practices within Namibia and seeks to protect organisations’ financial interests. Although this act, in combination with the exchange process remains beneficial to the Namibian state security, the added taxes may have a negative impact on philanthropy as foreign donors are unable or unwilling to comply with added exchange taxes. All the same, the Financial Intelligence Act seeks to protect foreign investment.

2.5 Incentives to promote giving as part of national development role

Philanthropy, as it is commonly understood as the “desire to promote the welfare of others, expressed especially by the generous donation of money to good causes” (Oxford, 2022), does have a limited understanding throughout Namibian Society. The belief that those who have more should support those who have less is not common.



Because of this, private sector individuals and corporations use a Corporate Social Responsibility policy, and throughout Namibia, countless organisations receive funding from such funds. Private sector institutions generously donate a portion of their profits toward organisations that work within the areas of education, environment, and community uplifting. Organisations that qualify may access private sector funding (corporate sponsorship). There remains no legal instrument for incentives or state sponsored development toward philanthropic organisations in Namibia by the government. Additionally, Civil Society Organisations are exempt from CSR because their work in Human Rights is qualified as “too risky” by CSR donors. Foreign financial reliance allows human rights based CSO organisations to exist within Namibia. There is no legally binding obligation for the Private sector to support CSOs; the current policy remains varied and insufficient.

2.6 Supporting governance and human rights-focused work

Namibia falls short when it comes to the political and Human Rights work supported by the state. The government of Namibia strongly advocates for the support of human rights and that support is materialized in the country’s laws, however, there remains no legal requirement for supporting philanthropic organisations. The National planning commission, previously mentioned, coordinates between civil society and the state. Established under the Planning Commission, a “help desk” was created to organize the activities between the government, the private sector, and CSOs. This collaboration is intended for all Namibian organisations working throughout the country, especially in the areas of health, Human Rights, charities and philanthropic organisations. The desk has remained inactive since the Covid-19 Pandemic. Additionally, as per the Electoral Act of 2014 which outlines the establishment of an electoral oversight committee, allows for the financing or donating by any foreign entity or person to a disclosed amount. This political financing must be documented as to where the funds originate and to which party they are intended. While the funding must be disclosed to the public as well as the established commission annually, the prominent change to the previous law was that the funds must not be connected to an objective of the recipient or party.



3.0 KEY FINDINGS FROM THE SURVEY

To understand the more personal reality of philanthropic organisations throughout Namibia, a survey was conducted across a broad range of fifteen institutions; charity organisations, community foundations, religious organisations, and corporate trusts who engage not only with the state on a regular basis but also those who engage in philanthropy work in Namibia. However, no such institution has existed to bring these various organisations together since the Namibian Non-Governmental Organisations Forum (NANGOF) collapsed in a series of corruption scandals in the previous decade.

3.1 Background of organisations surveyed

Fifteen organisations were surveyed and the study targeted decision makers to provide their perceptions based on experience in the field. Of those organisations surveyed, ten were executive directors and four were founders. Those surveyed represented diverse organisations that showcase the true range of Namibia's philanthropy network; six organisations were charity or religiously affiliated, five were community foundations, two were corporate foundations and two were regranting organisations. The majority have been working within Namibia for over ten years. Each reported receiving funding from varied sources such as official foreign aid, private international philanthropy foundations, individual donations, corporate social responsibility and membership fees. All organisations surveyed were registered within the capital Windhoek according to the survey data.



3.2 Navigation by organisations of registration and compliance processes

Every organisation surveyed is registered. The process of registration, as previously mentioned, could prove difficult. However, any group of people dedicated to a specific cause could form a voluntary association and take the necessary steps to be recognized as a Section 21 company or a non-governmental organisation. While the inability of organisations to achieve transparency between themselves and the state should be noted. The process to register is lengthy as referenced by Figure 1 comprising of the analysed data; over 40% of organisations surveyed stated registration takes three to six months, while some 30% stated it might take over six months to clear the necessary paperwork. Two of the surveyed organisations are registered by the Health and Social Services Ministry and, as a result, must submit an annual report to the ministry on project implementation. Once registered, organisations registered as a Section 21, or a trust remain so in perpetuity. The modes of registration remain solely centralized within the capital, Windhoek according to the surveyed respondents. Organisations wishing to register must do so there. Registration must be conducted in person and on paper which not only limits accessibility, speed, and impact of new organisations.

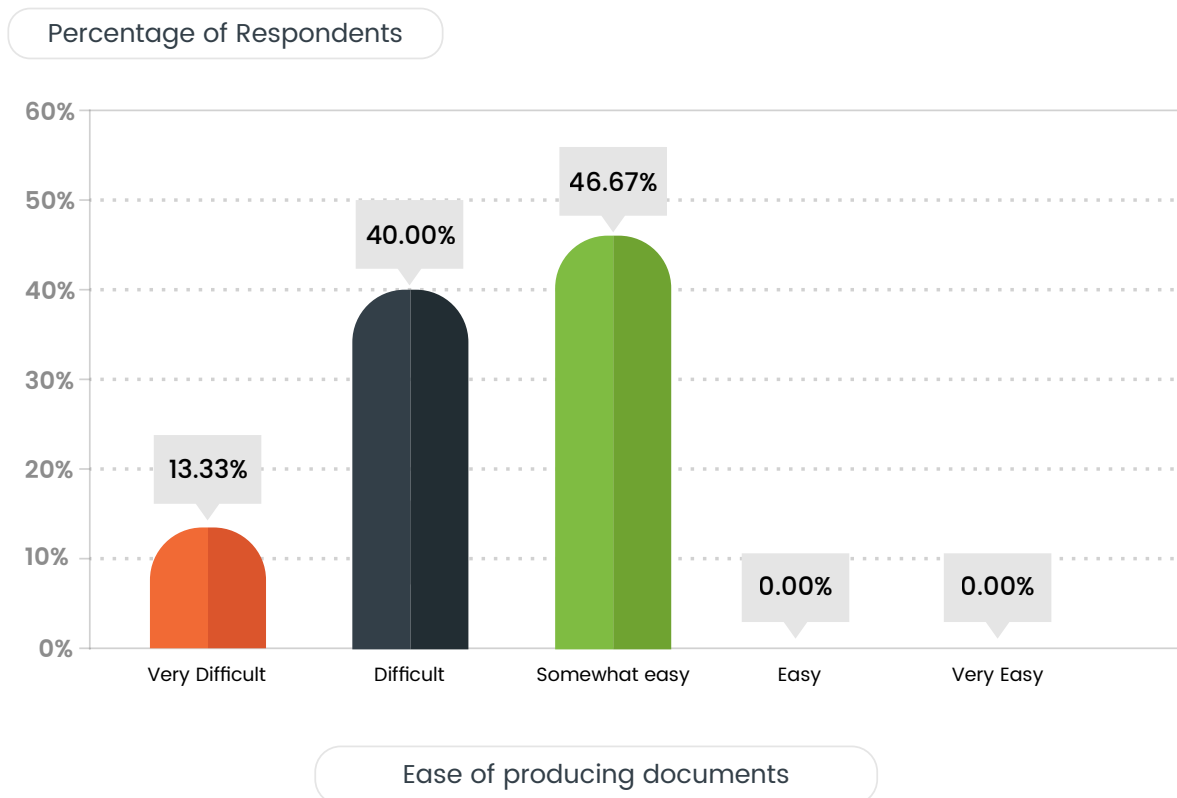


Figure 1: Ease of producing all documents required for registration



3.4 Taxation and incentives for giving

To the organisations surveyed, the state's taxation policies over them remain numerous and confusing. To the question of, "How many tax-related laws governing giving are there in your country?" over 66% of respondents acknowledged there were laws; however, they could not answer how many. While, as mentioned above, section 21 companies or non-for-profit are exempt from taxation, those organisations remain susceptible to financial taxation on transfers of funds from abroad. While according to the seven organisations who responded, 57% stated they were allowed to grant tax exemption on individual donations.

3.5 Giving and wider national development

When respondents were asked, "is there a policy on philanthropy and giving in your country?" over 73% of respondents answered no. Interestingly, of those who said there is a policy, 75% stated that the policy creates incentives for giving. This creates the question: Do Namibian organisations have access to philanthropic legal support and state-wide incentives for giving domestically? While organisations did recognize that those who do donate may be able to receive a tax exemption status on their donation up to a specific limit (refer to Figure 2). With 100% of respondents agreeing that there is a limit to the tax benefits.

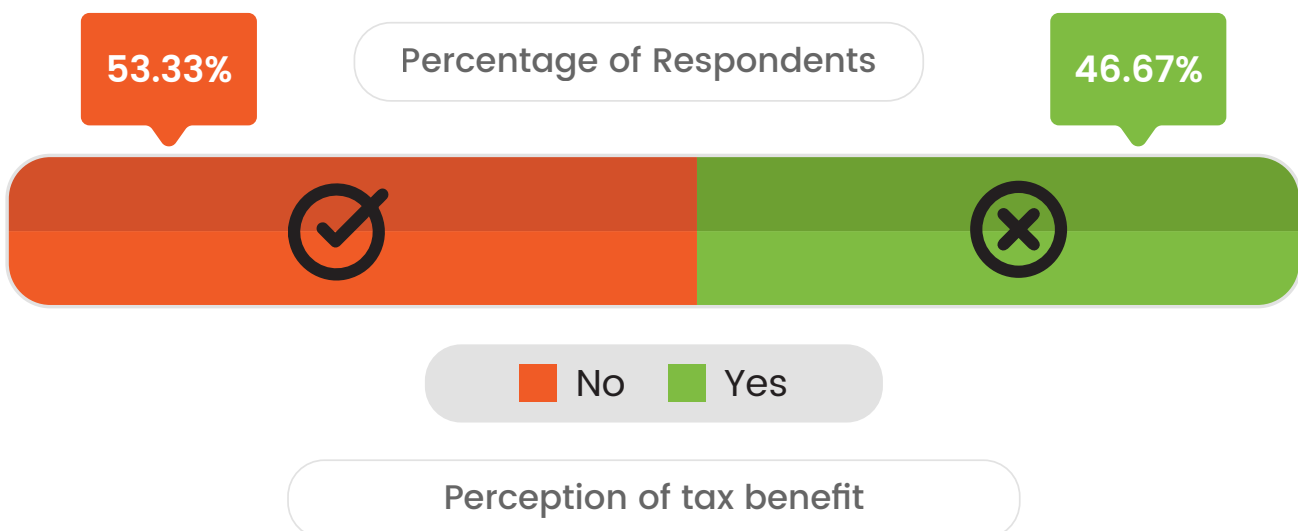


Figure 2: Perception of the existence of tax benefits to individuals and corporates supporting philanthropy organisations



The Namibian government recognizes the importance of civil society organisations to promote peace, national development, and the greater uplifting of their nation in accordance with the United Nations Sustainable Development Goal sixteen: peace, justice, and strong institutions. Although as seen in Figure 3 there remains confusion regarding exactly what that incentive might be. Additionally, there remains no philanthropy promotional agency in Namibia that might better connect organisations to donors as reported by all of the organisations.

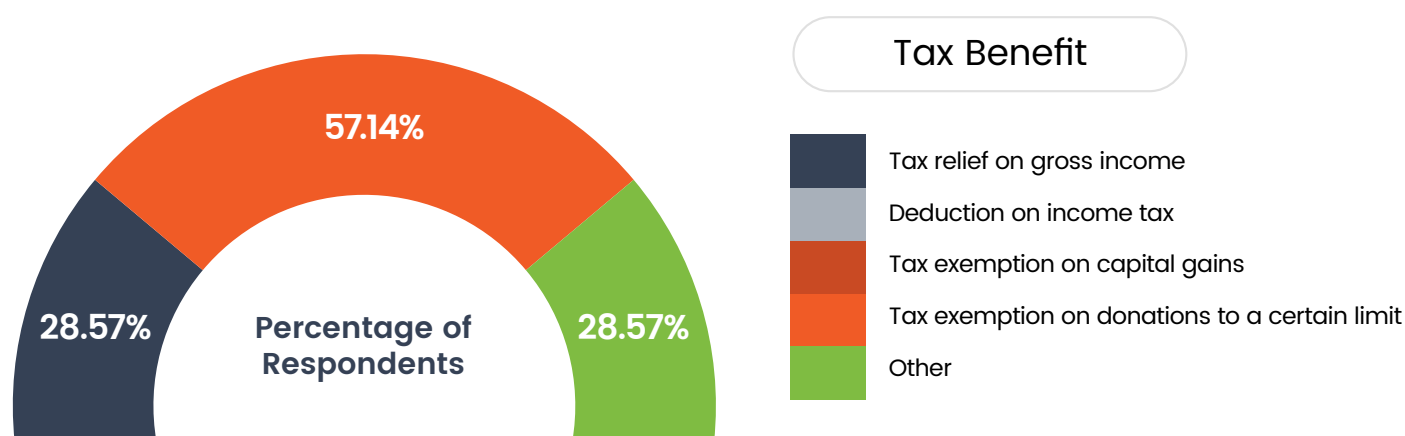


Figure 3: Describing the tax benefit

3.6 Fundraising and moving monetary resources

The majority, 53% of organisations throughout Namibia indicated that they receive funding from individual donations. According to Figure 4 there are increasing domestic funding levels through Corporate Social investment, but the amount remains limited in accessibility. As well as a sizable dependence on foreign aid or international philanthropy foundations with a combined 53% of main sources of funding. This dependence on overseas donors or organisations implies a movement of monetary resources internationally (across borders). When asked how many laws were available governing the movement of money across borders, over 60% of respondents were not sure how many laws were in existence.



Percentage of Respondents

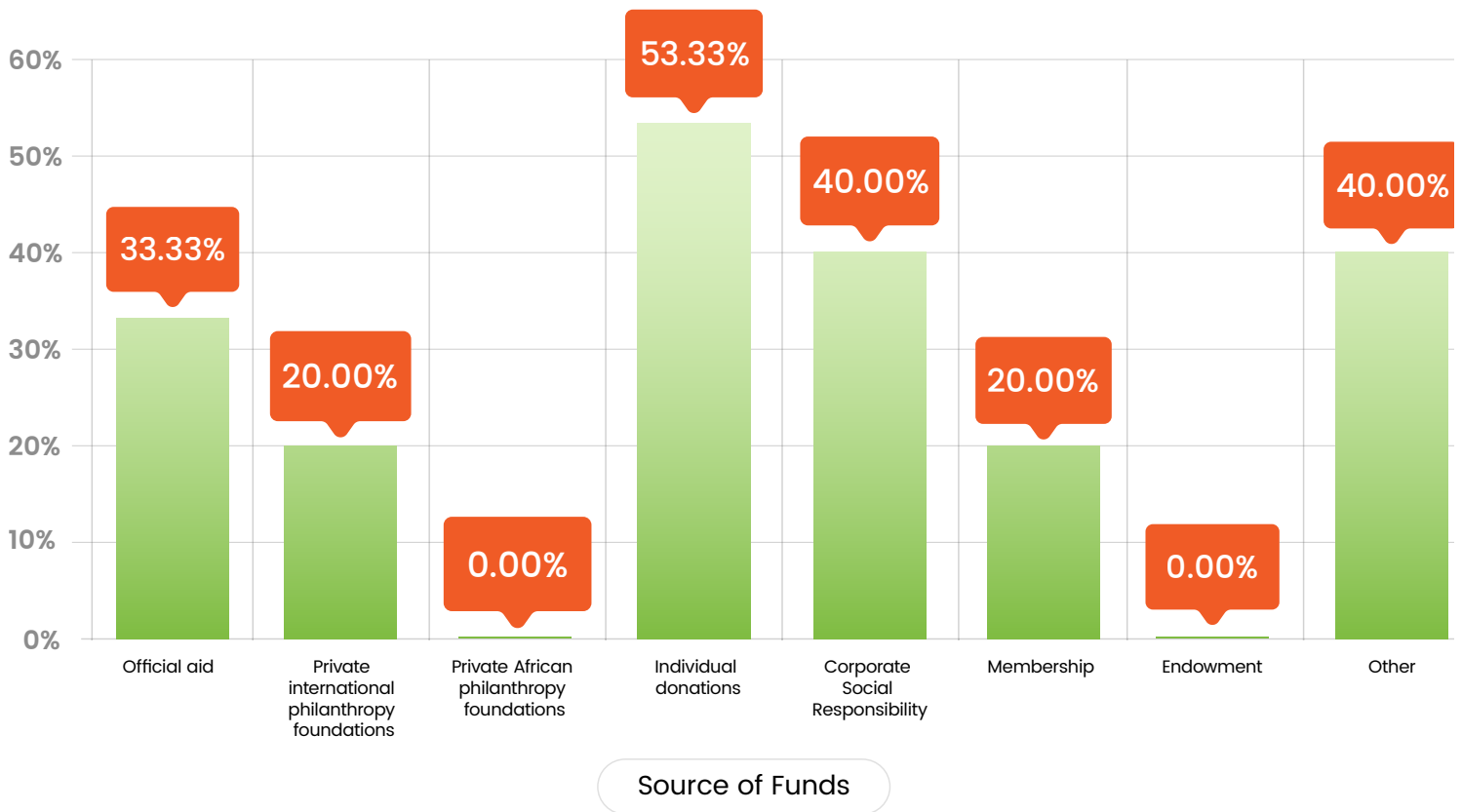


Figure 4: Sources of funding

Seven of the respondents did note, however, that the process was “fairly flexible,” as seen in Figure 5 although all funds must be tied to a Namibian financial institution and liquidated to Namibian dollars before the organisation could access the funds. While 73% of respondents deemed the rates charged by those institutions to be “high” compared to the remaining 26.7% of respondents who deemed the transfer rates to be “fair.” No respondents deemed the rates to be “low.” However, when analysed domestically, 46% of respondents indicated that the internal transfer rates were “fair.” The environment for supporting these organisations domestically could appear to benefit both the organisation and the Namibian donor if only the opportunity were more publicized.



Percentage of Respondents

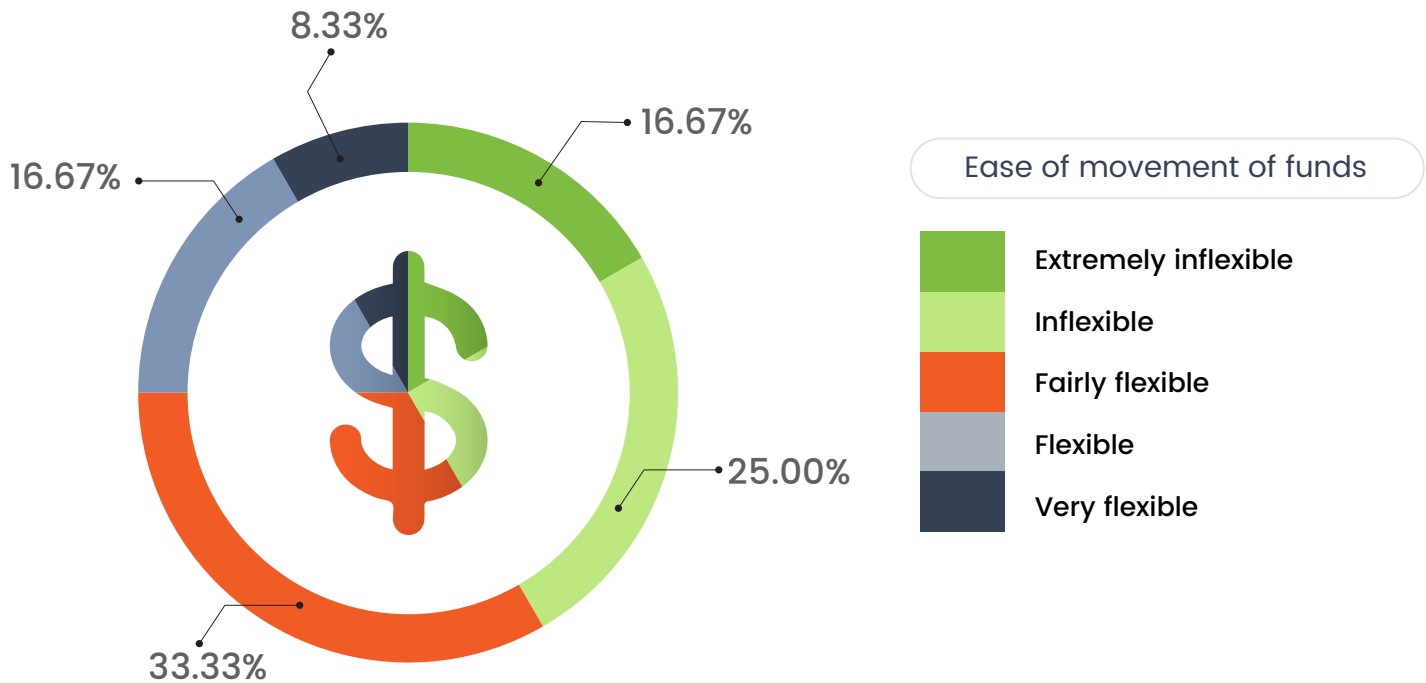


Figure 5: Rating flexibility of laws for movement of funds across borders

3.7 Supporting advocacy-focused work

The same limited outreach to philanthropists throughout Namibia also applies to the legal understanding by the respondent organisations. For example, when asked, “How many laws are there that restrict supporting or funding advocacy-focused work?” over 73% of respondents were unsure if any laws even existed, as a supporting 20% acknowledged there might be laws referenced by Figure 6. However, they were unable to name one. This legal support confusion, in combination with the same residency, when answering questions about the financial and legal status makes for a complex analysis and understanding of Namibian organisations’ ability to access philanthropy resources. Although, through the current research and the subsequent survey, the result of Namibia having an extremely limited philanthropic environment (minus the prosperous Corporate Social Investment) is clear.

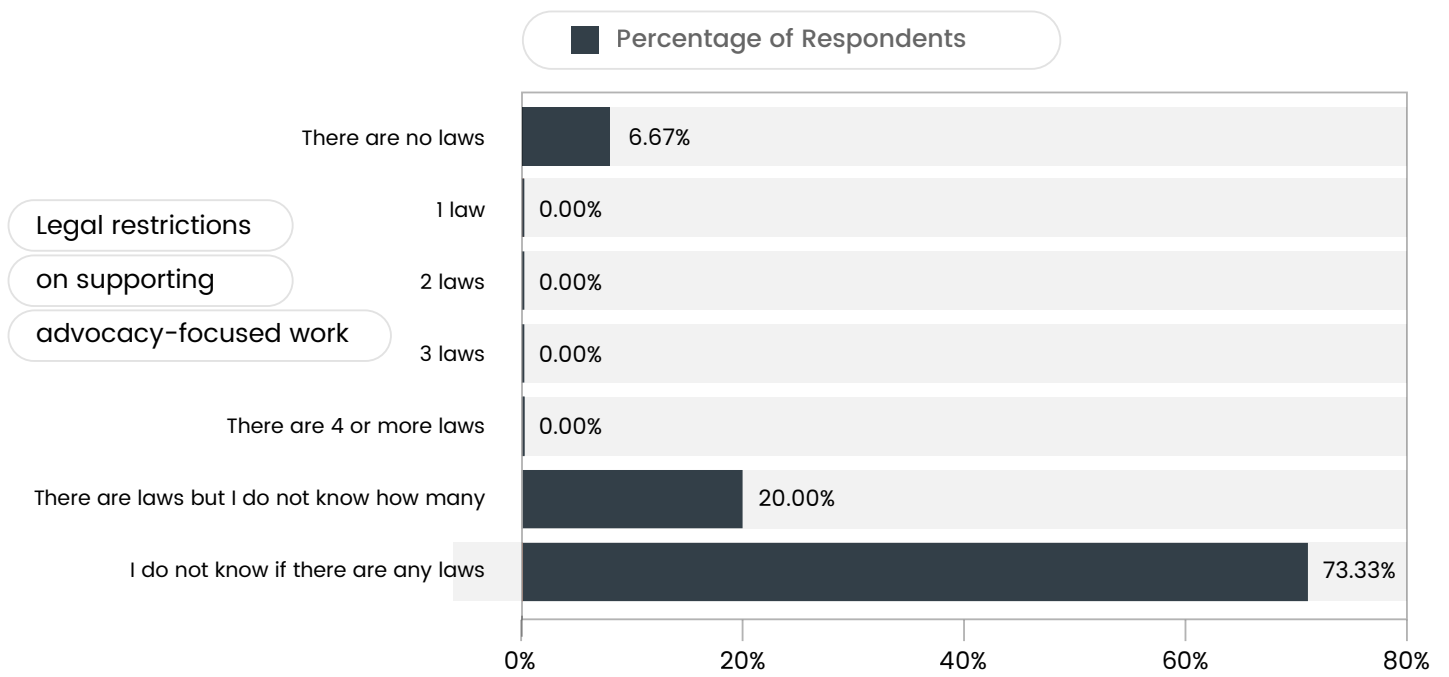


Figure 6: Legal restrictions on supporting advocacy-focused work



4.0 CONCLUSIONS

In accordance with the research and the survey, it can be concluded that Namibia's philanthropic legal environment at present remains limited. Organisations may have an ease of organizing in terms of stated objectives and physical implementation of becoming recognized as an institution. Although, both the combined lack of state-sponsored support or legal clarification on oversight policies and dated policies on the cooperation between state interests to Civil Society leaves those organisations stranded, hoping for change. The taxation of organisations throughout Namibia is limited, which benefits the receptive organisations enormously. Although the tight monetary restrictions and rates imposed on resource financing practically strangle these institutions. As the majority remain dependent on foreign financing, they remain dependent on foreign financial projections. If this dependency remains the possibility of expanding the opportunity for philanthropy will remain weak. While it is important to note, philanthropy's work can be found strongly within charities, poverty alleviation programs, and marginalized groups empowerment, in order to stimulate philanthropic inclusion, the government must ease financial restrictions on foreign funds, bolster the engagement between organisations and allow the national government of Namibia to assist where legal inconsistencies remain, such as in the nation's tax policy.



5.0 RECOMMENDATIONS

Consequently, the philanthropic organisations of Namibia are losing out not only on a favourable conversion rate from foreign nations in terms of currency conversion but also on the Exchange Control Act's limiting accessibility ratios from the Bank of Namibia. The shining star of possibility remains within corporate social responsibility (CSR), which has proven to be a successful financial alternative in the past as both parties receive a significant incentive.

- CSR could benefit from lower domestic transfer rates, assist their communities in the process and work with the government toward achieving national development goals.
- The revitalization of the National Planning Commission's agreement to assist organisations to work better in tandem with the state could also foster a more prosperous philanthropic environment within Namibia.
- Likewise, a domestic philanthropic promotional agency is a necessary vital component in connecting donors to philanthropic organisations.
- The Government should come up with ways of incentivizing giving in the country and this can be done through the introduction of tax rebates on individuals and organisations that donate to registered philanthropy entities. Also the entities should receive incentives for the work they do in the communities to promote the practice of philanthropy
- Namibia would have a plethora of dedicated, vast, and complex civil society organisations that are committed to their work. These changes could prove receptive to philanthropic investment if only it became publicized, organized and accessible. Without it, Namibia's philanthropic environment will continue to suffer and so will its people.



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About SIVIO Institute

SIVIO Institute (SI) is an independent organisation focused on ensuring that citizens are at the centre of processes of socio-economic and policy change. It aims to contribute towards Africa's inclusive socio-economic transformation. It is borne out of a desire to enhance agency as a stimulus/catalyst for inclusive political and socio-economic transformation. SIVIO's work entails multi-disciplinary, cutting edge policy research, nurturing citizens' agency to be part of the change that they want to see and working with communities to mobilize their assets to resolve some of the immediate problems they face.

SIVIO institute has three centres/programs of work focused on; (i) civic engagement (ii) philanthropy and communities (ii) entrepreneurship and financial inclusion. In the process SI addresses the following problems:

- » Inadequate performance of existing political and economic system
- » Increasing poverty and inequality
- » Limited coherence of policies across sectors
- » Ineffectual participation in public processes by non-state actors
- » Increased dependence on external resources and limited leveraging of local resources