

GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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General Notice

COMMUNICATIONS REGULATORY AUTHORITY OF NAMIBIA

No. 959

2025

NOTICE OF INTENTION TO AMEND REGULATIONS PRESCRIBING LICENCE FEES AND REGULATORY LEVIES: COMMUNICATIONS ACT, 2009

The Communications Regulatory Authority of Namibia, under section 129(1) read with sections 23, 38, 85, and 96 of the Communications Act, 2009 (Act No. 8 of 2009), and the Regulations regarding Rule-Making Procedures published under General Notice No. 334 of 17 December 2010 in Government Gazette No. 4630 –

- (a) publishes this Notice of Intention to amend the Regulations Prescribing Licence Fees and Regulatory Levies under section 129 of that Act as set out in Schedule 2;
- (b) sets out a concise statement of the reasons and purpose for the proposed regulations set out in Schedule 1.

The Authority invites the providers of services and public to submit comments in writing to the Authority on or before 26 January 2026, in the manner set out below for making of written submissions.

All written submissions must be delivered to the Authority either –

- (a) by hand to the head office of the Authority, namely Freedom Plaza Courtside Building (3rd and 4th Floors), c/o Fidel Castro and Rev. Michael Scott Street, Windhoek;
- (b) by post to the head office of the Authority, namely Private Bag 13309, Windhoek, 10001; or
- (c) by electronic mail to legaldrafting@cran.na.

All written submissions must –

- (a) contain the name and full contact details (physical and postal address, email address and telephone or cell phone number) of the person making the written submissions and the name and similar contact details of the person for whom the written submission is made if different; and
- (b) be clear and concise.

In the event where any person making a submission wishes to designate any information contained in such submission as confidential, such information must be clearly marked as “confidential”.

Notwithstanding, if the Authority is of the opinion that information is not confidential it will inform the person thereof and thereby –

- (a) allowing the person to withdraw the information from the rule-making proceedings; or
- (b) agreeing with the person that it will not be treated anymore as confidential information; or
- (c) requesting a hearing on the issue of confidentiality to be conducted in accordance with section 28 of the Communications Act, 2009.

In terms of regulation 7 of the Regulations regarding Rule-Making Procedures the Authority herewith gives notice that it will hold a hearing regarding the proposed regulations as follow:

DATE: TBA

TIME: TBA

VENUE: TBA

The public is invited to make comments or oral submissions at the hearing. Notice of oral submissions to be made during the hearing must be submitted to the Authority not later than 10 days before the date of hearing. Such written notice must be accompanied by a concise statement setting out the basis and rationale for the oral submissions.

Oral submissions made at the aforesaid public hearing must –

- (a) Contain the name and contact details of the person (physical and postal address, email address and telephone or cell phone number) of the person making the written submissions and the name and similar contact details of the person for whom the written submission is made if different; and
- (b) be clear and concise.

T. MUFETI

CHAIRPERSON OF THE BOARD

COMMUNICATIONS REGULATORY AUTHORITY OF NAMIBIA

SCHEDULE 1

CONCISE STATEMENT OF PURPOSE

The Communications Act, 2009 (Act No. 8 of 2009), as amended, empowers the Communications Regulatory Authority of Namibia (CRAN) to impose licence fees and a regulatory levy in accordance with the following provisions:

- a) Section 23 authorises the imposition of a regulatory levy on providers of communications services to recover regulatory costs;
- b) Section 38 provides for fees payable for the grant, management and control of telecommunications licences;
- c) Section 85(1) and (4)(a) provides for application and issue fees in respect of broadcasting licences;
- d) Section 96(1) provides for application and issue fees in respect of postal licences; and
- e) Section 129 authorises the Authority to prescribe fees for applications, licence issuance, or any service rendered.

The Communications Amendment Act, 2020 (Act No. 6 of 2020) further establishes:

- The rationale for the regulatory levy, namely to fund CRAN's regulatory costs fairly and sustainably;
- Governance principles guiding CRAN's decisions, including predictability, equity, fairness, transparency, and alignment with best practices;
- Charging principles to ensure business sustainability, levy stability, and avoidance of excessive income.

Pursuant to these authorisations, the Authority intends to prescribe application, grant/issue, renewal, transfer and amendment fees (collectively referred to as "licence fees") as set out in Annexure A, and the regulatory levy as set out in Annexure B of the Regulations contained in Schedule 2.

CRAN first imposed a regulatory levy in 2012 under section 23 and licence fees under section 129 read with sections 38, 85 and 96. The validity of section 23(2)(a) was challenged and declared unconstitutional by the Supreme Court on 11 June 2018 due to the absence of limits on CRAN's powers. Consequently, the Communications Amendment Act was promulgated on 15 July 2020 to align section 23 with constitutional requirements. In March 2024, the Supreme Court confirmed the validity of the amended section 23, enabling CRAN to impose the levy.

The current levy of 1% was implemented under General Notice No. 238 of 22 June 2021 in Government Gazette No. 7559. Section 23(6) requires CRAN to review the levy within five years of its last imposition or review. The mandatory review period expires on 21 June 2026.

This Notice of Intention to Make Regulations Prescribing Licence Fees and Regulatory Levies, together with the accompanying Concise Reasons paper on the Review of the Licence Fees and Regulatory Levies contained in Schedule 3, outlines the rationale and methodology for the proposed licence fees and regulatory levy. Key considerations include:

- Licence fees and the regulatory levy must not create barriers to market entry and must support the objectives of the Communications Act, including universal access and efficiency;

- Compliance with statutory requirements and alignment with regional and international best practices, benchmarked against Zambia, Uganda, Tanzania, Botswana, Zimbabwe and South Africa;
- CRAN's financial position, including revenue, operational expenses, budget projections and funding requirements;
- A proposed regulatory levy of 3% of annual revenue, subject to a minimum of N\$1,500, applied on a gliding scale to ensure fairness for smaller licensees and new entrants;
- Revenue caps of N\$2 billion for telecommunications licensees and N\$1 billion for broadcasting and postal licensees; non-profit licensees will pay the minimum levy.

These measures necessitate the promulgation of new regulations prescribing licence fees and the regulatory levy.

The Concise Reasons Paper on the review of Licence Fees and Regulatory Levies in terms of section 23(6) of the Communications Act, 2009, As amended is attached hereto as Schedule 3.

SCHEDULE 2

PROPOSED AMENDMENT TO REGULATIONS PRESCRIBING LICENCE FEES AND REGULATORY LEVIES: COMMUNICATIONS ACT, 2009

Under section 129 (1) Communications Act, 2009 (Act No. 8 of 2009) read with sections 23, 38, 85, and 96 of that Act, the Communications Regulatory Authority of Namibia has amended the Regulations Prescribing Licence Fees and Regulatory Levies published under General Notice No. 238 of 22 June 2021 as set out in the Schedule.

T. MUFETI CHAIRPERSON OF THE BOARD COMMUNICATIONS REGULATORY AUTHORITY OF NAMIBIA

Definitions

1. In these regulations, "the Regulations" means the Regulations Prescribing Licence Fees and Regulatory Levies published under General Notice No. 238 of 22 June 2021.

Amendment of regulation 2 of Regulations

2. The Regulations are amended by the substitution for regulation 2 of the following regulation:

"Licence fees

3. (1) Pursuant to sections 38, 85, and 96 an applicant for a licence must pay the fee for the application for, issue, grant, renewal, transfer or amendment of the licence type concerned in column, as specified in Column 2, 3, 4 and 5 of the Table set out in Annexure A.

(2) Unless otherwise determined by the Authority, an applicant must pay a licence fee by electronic funds transfer or direct deposit into the bank account of the Authority.

(3) A fee paid to the Authority in respect of an application made under subsection (1) is not refundable.

Amendment of regulation 3 of the Regulations

4. The Regulations are amended by the substitution for regulation 3 of the following regulation:

“Regulatory Levy

5. (1) A licensee must pay the applicable regulatory levy payable for the category of licences listed in Column 1 of the Table contained in Annexure B as indicated in Column 2 of that Table.

(2) Unless otherwise determined by the Authority, the regulatory levy must be paid by means of electronic transfer or direct deposit into the bank account of the Authority.

(3) A licensee must, no later than six months after each financial year end, submit to the Authority its audited annual financial statements or signed and sworn annual financial statements, as the case may be, subject thereto that a licensee may, at least three months before the due date for such submission, apply to the Authority in writing for an extension and the Authority may grant such extension on good cause shown.

(4) The regulatory levy is paid based on the turnover of the licensee as reflected in the –

(a) audited annual financial statements of a licensee where a licensee is required by law to have financial statements audited or where a licensee annually have its financial statements audited voluntary; or

(b) the annual financial statements signed and sworn by the accounting officer of the licensee in the event where a licensee is not required by law to audit financial statements and does not voluntarily have such financial statements audited, however, in the event where the turnover of the licensee is not accounted for separately, and such licensee provides other products or services or conducts other business not regulated under the Act, the licensee must attach to the audited annual financial statements or annual financial statements, a statement –

(i) indicating the turnover of the licensee;

(ii) indicating the methodology used to extract and determine such turnover;

(iii) containing such other information as the Authority may determine; and

(iv) signed and sworn to by the licensee’s auditor or accounting officer to be a true and correct reflection of the licensee’s turnover to the best of the knowledge of such auditor or accountant.

(5) For purposes of clarity, the turnover referred to in this regulation is –

(a) the turnover of a licensee excluding value added tax; and

(b) limited to turnover derived from services or business which may be regulated under the Act.

(6) A licensee has the duty to ensure that the licensee’s audited annual financial statements or signed and sworn annual financial statements, as the case may be, reflect the correct turnover amount.

(7) On receipt of the licensees audited annual financial statements or signed and sworn annual financial statements, the Authority must issue the licensee with an invoice stating the amount of the regulatory levy payable by such licensee.

(8) Subject to subregulation (7), a licensee must pay the regulatory levy within 30 days of receipt of the invoice.

(9) The Authority may, upon written application and on good cause shown by a licensee, authorise a licensee to pay the regulatory levy in equal monthly instalments over a period not exceeding six months.

(10) A licensee wishing to pay the regulatory levy in instalments must submit such written application to the Authority at least three months prior to the due date of payment of the regulatory levy.”.

Amendment of regulation 4 of Regulations

6. The Regulations are amended by the substitution for regulation 4 of the following regulation:

“Offence and penalties

7. (1) A licensee commits an offence if the licensee –
- (a) fails to comply with the conditions under regulation 2 or 3;
 - (b) furnishes or submits information required for the purposes of regulation 3 knowing such return or information to be false in any material respect.
- (2) A licensee convicted of an offence in terms of subregulation (1) –
- (a) is liable to a penalty contemplated in section 114(2) of the Act; and
 - (b) commits an offence and is on conviction liable to a fine not exceeding N\$500 000 or to imprisonment for a period not exceeding two years.”.

Amendment of Annexure A of Regulations

8. The regulations are amended by the substitution for Annexure A and B of the following Annexures A and B:

“Annexure A” (Regulation 2)

Licence Fees in N\$ (Namibian Dollar)					
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Licence Types	Application Fees	Grant / Issue Fees	Renewal Fees	Transfer Fees	Amendment Fees
Telecommunications – Individual Comprehensive (ECNS and ECS)	n/a	n/a	n/a	n/a	n/a
Telecommunications – Class ECNS	12,500	62,500	12,500	12,500	12,500

Licence Fees in N\$ (Namibian Dollar)					
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Licence Types	Application Fees	Grant / Issue Fees	Renewal Fees	Transfer Fees	Amendment Fees
Telecommunications – Class ECS	12,500	62,500	12,500	12,500	12,500
Telecommunications – Class Comprehensive (ECNS and ECS)	12,500	62,500	12,500	12,500	12,500
Telecommunications – Network Facilities	12,500	62,500	12,500	12,500	12,500
Telecommunications – Non-profit (ECNS and ECS)	1,500	1,500	1,500	1,500	1,500
Broadcasting - Commercial	12,500	12,500	12,500	12,500	12,500
Broadcasting - Community	1,500	1,500	1,500	1,500	1,500
Broadcasting - Public	n/a	n/a	n/a	n/a	n/a
Broadcasting – Signal Distribution	12,500	12,500	12,500	12,500	12,500
Broadcasting - Multiplex	12,500	12,500	12,500	12,500	12,500
Broadcasting – Class Comprehensive	12,500	12,500	12,500	12,500	12,500
Broadcasting – Multiplex and Signal Distribution	12,500	12,500	12,500	12,500	12,500
Postal – Designated Postal Operator	n/a	n/a	n/a	n/a	n/a
Postal – Private Postal Service	12,500	12,500	12,500	12,500	12,500

“Annexure B”
(Regulation 3)

Regulatory Levy in N\$(Namibian Dollar)	
Column 1	Column 2
Licence Types	Regulatory Levy
Telecommunications – Individual Comprehensive (ECNS and ECS)	Levy % = MAX (25,000, MIN (3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Class ECNS	Levy % = MAX (25,000, MIN (3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Class ECS	Levy % = MAX (25,000, MIN (3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Class Comprehensive (ECNS and ECS)	Levy % = MAX (25,000, MIN (3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Network Facilities	Levy % = MAX (25,000, MIN (3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Non-profit (ECNS and ECS)	Levy = N\$ 1,500.00
Broadcasting - Commercial	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)
Broadcasting - Community	Levy = N\$ 1,500.00

Regulatory Levy in N\$(Namibian Dollar)	
Column 1	Column 2
Licence Types	Regulatory Levy
Broadcasting - Public	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)
Broadcasting – Signal Distribution	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)
Broadcasting - Multiplex	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)
Broadcasting – Class Comprehensive	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)
Broadcasting – Multiplex and Signal Distribution	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)
Postal – Designated Postal Operator	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)
Postal – Private Postal Service	Levy % = MAX (1,500, MIN (3%, 0.00000000003*Turnover) *Turnover)

.”

**CONCISE REASONS PAPER ON THE REVIEW OF LICENCE FEES AND
REGULATORY LEVIES IN TERMS OF SECTION 23(6) OF THE COMMUNICATIONS
ACT, 2009 (Act No. 8 of 2009) as amended**

November 2025

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1. Introduction

The Communications Regulatory Authority of Namibia (CRAN) is an independent regulator, with the primary mandate to regulate the communications sector, ensure consumer protection and the efficient utilisation and management of the radio spectrum. To fulfil this mandate, the Communications Act, 2009(Act. No 8 of 2009) herein after referred to as the Communications Act, 2009 as amended empowers CRAN to impose license fees and a regulatory levy on licensees, intended to recover the costs of regulation in a transparent, equitable, and proportionate manner.

The current levy of 1% and licensee fees were first published in June 2021 after the amendment to the Communications Act were introduced under the Communications Amendment Act, 2020(Act No. 6 of 2020) to define certain words and subscribe the powers to impose the regulatory levy to cover the regulatory Costs of the Authority and to provide for other matters. The Communications Amendment Act, 2020 introduced the provision for a review of the levy every five years, with the first anniversary being 21 June 2026.

The purpose of this paper is therefore to form a basis for the review of the regulatory levy and licensee fees under a framework that is not only constitutionally sound, but also financially sustainable, equitable, and responsive to market needs.

2. Regulatory Levy and Licensees Fees Review Justification

In 2012 CRAN set out the regulatory levy as per section 23 and licence fees as per section 129(1) read with sections 22, 38, 85, and 96 of the Communications Act, 2009 as amended.

The Communications Act, 2009 as amended empowers the Authority to impose licence-related fees on various communications services. Specifically, sections 22(2), 85(1) and (4)(a) empower the Authority to charge fees for the application and issuance fees for telecommunication and broadcasting licences, while section 96(1) extends similar provisions to postal licences. Furthermore, section 129

provides general powers for the Authority to prescribe, through regulations, fees payable to the Authority for the applications made, the issuance of licences, or any other thing that is required in terms of this Act to be prescribed in order to implement the provisions of the Act. Collectively, these provisions establish the legal basis for implementing a structured fee regime to support regulatory functions and service delivery.

The regulatory levy was contested as to its validity and constitutionality in the High Court, with a subsequent appeal to the Supreme Court of Namibia. On 11 June 2018, the Supreme Court of Namibia declared section 23(2)(a) of the Communications Act, 2009 (Act No. 8 of 2009) unconstitutional on the basis that no limits were imposed on the powers conferred upon the Authority to determine the regulatory levy.

On 15 July 2020, and pursuant to the Supreme Court judgment, the Communications Amendment Act, 2020 (Act No. 6 of 2020) was promulgated, amending section 23 to align it with the guidance provided by the Supreme Court. The amended section 23 was subsequently challenged by Mobile Telecommunications Limited. In March 2024, the Supreme Court confirmed that the amended provision is valid and that the regulatory levy may lawfully be imposed.

Consequently, the levy was imposed as per General Notice No. 238 of 22 June 2021 published in Government Gazette No. 7559. The regulatory levy has been implemented since June 2021 to date. Section 23(6) of the Communications Act, 2009, as amended provides that the Authority is required to review the regulatory levy within five years of its last imposition or review. This review ensures that the regulatory levy complies with legal requirements and avoids under- or over-recovery. Since the regulatory levy was published on 22 June 2021, the five-year period for mandatory review will expire on 21 June 2026.

Therefore, the Authority must initiate a review before that date to:

- Ensure compliance with the legal obligation to reassess the levy within five years of its last imposition (22 June 2021).
- Assess the financial performance of the levy to identify any under-recoveries (not enough revenue collected) or over-recoveries (too much revenue collected).
- Maintain transparency and accountability in the regulatory levy's application and financial impact.

Additionally, the Communications Act, 2009, as amended requires CRAN to base its regulatory levy on current budgeted financial needs. The current levy of 1% remains anchored to financial data from June 2021, when it was first published. While the regulations were finally only implemented in June 2024 (when the final supreme court appeal was heard), it also means that the 1% is now based on an outdated baseline. This undermines the principle of proportionality, fails to reflect the Authority's current operational costs, revenue trends and sector growth and more importantly poses a likelihood of legal and stakeholder challenges due to misalignment with the intent of the Act.

The purpose of this paper is therefore to initiate and justify the mandatory review of the regulatory levy before its five-year expiry date on 21 June 2026, in line with section 23(6) of the Communications Act, 2009, as amended. Additionally, it also serves to justify the revision of the licence fees payable for the various communications services provided.

3. Legal Basis for Regulatory Levy Review

Table 1 summarises the key provisions of section 23 of the Communications Act, 2009 as amended by the Communications Amendment Act, 2020 (Act No. 6 of 2020) that are directly relevant to the review of CRAN's regulatory levy:

Table 1: Section 23 as Amended by Amendment Act, Act No 6 of 2020

23	Amendment Text	Summary
(1)	<p>With due regard to subsections (4) to (8), the Authority may by regulation, after having followed a rule-making procedure, impose a regulatory levy upon providers of communications services in order to defray its regulatory costs, which levy may take one or more of the following forms –</p> <ul style="list-style-type: none"> (a) a percentage of the turnover of all or a prescribed class of the providers of communications services; (b) a fixed amount payable by a prescribed class of providers of communications services in respect of a prescribed period; (c) a fixed amount payable by a prescribed class of providers of communications services in respect of any customer to whom a prescribed class of service is rendered during that period; (d) as a combination of the forms referred to in paragraph(a), (b) or (c) together with provisions prescribing the circumstances under which a prescribed form of the levy is payable; (e) any other form that is not unreasonably discriminatory. 	<p>The Authority may impose a regulatory levy on communications service providers to cover its costs. The levy can be:</p> <ul style="list-style-type: none"> • A percentage of turnover • A fixed amount per provider or per customer • A combination of these • Any non-discriminatory form, following a rule-making process and legal guidelines.
(2)	<p>When imposing the levy, the Authority may by regulation –</p> <ul style="list-style-type: none"> (a) impose different percentages or different fixed amounts depending on – <ul style="list-style-type: none"> (i) the amount of turnover of the provider; (ii) the category of communications services rendered by the provider; (iii) the class of licence issued to the provider; or (iv) any other matter that is in the opinion of the Authority relevant for such an imposition; (b) impose a fixed minimum amount payable by providers of communications services irrespective of the form of the regulatory levy as set out in subsection (1); (c) impose different forms of the regulatory levy, as set out in subsection (1), depending on – <ul style="list-style-type: none"> (i) the amount of the turnover of the provider; (ii) the category of communications services rendered by the provider; (iii) the class or type of licence issued to the provider; or (iv) any other matter that is in the opinion of the Authority relevant for such an imposition; (d) prescribe – <ul style="list-style-type: none"> (i) with regard to the turnover of the providers of communications services, or with regard to their services or business, regulated by this Act, received or provided by the providers of communications services, the aspects thereof which are included or excluded for purposes of determining the regulatory levy or calculating the turnover of the provider concerned; 	<p>The Authority may apply different levy forms and rates to ensure fairness and avoid discrimination.</p> <p>Regulations must clarify what constitutes turnover for levy calculation, including inclusions and exclusions.</p> <p>Different percentages and fixed minimum amounts may be imposed based on provider's characteristics.</p> <p>Levies cannot be applied to turnover or services prior to the date of regulation publication.</p>

	<p>(ii) the period during which turnover, services or business must be received or provided to be considered for the calculation of the regulatory levy; and</p> <p>(iii) without limiting the foregoing, the manner in which the regulatory levy is to be calculated:</p> <p>Provided that the regulatory levy may not be imposed on turnover, services or business received or provided prior to the date on which the regulations imposing the relevant regulatory levy are published in the <i>Gazette</i>;</p> <p>(e) prescribe the periods and methods of assessment of the regulatory levy and the due date for payment thereof which may include payment in prescribed instalments: Provided that the regulatory levy may not be imposed on turnover, or services or business received or provided prior to the date on which the regulations imposing the relevant regulatory levy are published in the <i>Gazette</i>;</p> <p>(f) prescribe the information to be provided to the Authority for the purpose of assessing the regulatory levy payable by the providers of communications services;</p> <p>(g) prescribe penalties, which may include interest, for the late payment of the regulatory levy, or for providing false information or for the failure to provide information to the Authority relating to the assessment of the levy.</p>	<p>The Authority may prescribe how levy is assessed, including applicable periods and methods.</p> <p>Penalties (including interest) may be imposed for late payment or non-compliance with information requirements.</p>
(3)	<p>The objectives of the regulatory levy are –</p> <p>(a) to ensure income for the Authority which is sufficient to defray the regulatory costs thereby enabling the Authority to provide quality regulation by means of securing adequate resources;</p> <p>(b) insofar as it is practicable, a fair allocation of cost among the providers of communication services;</p> <p>(c) to promote the objects of this Act set out in section 2 and the objects of the Authority set out in section 5.</p>	<p>Fund the Authority's operations by covering regulatory costs and ensuring adequate resources for effective, independent and sustainable regulation.</p> <ul style="list-style-type: none"> • Ensure fair cost-sharing among communications service providers. • Support the broader goals of the Act and the Authority as outlined in sections 2 and 5 of the Communications Act.
(4)	<p>The principles to be applied with relation to the imposition of the regulatory levy are –</p> <p>(a) that the impact of the regulatory levy on the sustainability of the business of providers of communications services is assessed and if the regulatory levy has an unreasonable negative impact on such sustainability, that the impact is mitigated, in so far as is practicable, by means of the rationalisation of the regulatory costs and the corresponding amendment of the proposed regulatory levy;</p> <p>(b) that predictability, fairness, equitability, transparency and accountability in the determination and imposition of the regulatory levy are ensured;</p> <p>(c) that the regulatory levy is aligned with regional and international best industry practices.</p>	<p>Assess and mitigate any unreasonable negative impact on providers' viability by adjusting regulatory costs and the levy accordingly.</p> <p>Ensure the levy is determined and imposed with predictability, fairness, equity, transparency, and accountability.</p> <p>Align the levy framework with the best regional and international practices in the communications sector.</p>

(5)	<p>When determining the form, percentage or amount of the regulatory levy, the Authority –</p> <p>(a) must duly consider, in view of its regulatory costs –</p> <p>(i) the income it requires and the proportion of such income which should be funded from the regulatory levy in accordance with the objectives and principles set out in subsections (3) and (4) respectively, as projected over the period during which the regulatory levy will apply, and taking into consideration its relevant integrated strategic business plan and annual business and financial plans, including the operating budgets and capital budgets as set out in its annual business and financial plans, as contemplated in sections 13 and 14 of the Public Enterprises Governance Act, 2019 (Act No. 1 of 2019);</p> <p>(ii) income derived from any other sources;</p> <p>(iii) the necessity to ensure business continuity by, amongst others, providing for reasonable reserves as set out in its plans contemplated in sub-paragraph (i);</p> <p>(iv) the necessity to avoid, as far as is reasonably possible or predictable, the receiving of income from the regulatory levy in substantial excess of what is required to cover the regulatory costs;</p> <p>(v) the necessity of managing any risks in the communications industry associated with the imposition of a regulatory levy;</p> <p>(vi) any other fees, levies or charges which the providers of communications services are required to pay under this Act;</p> <p>(vii) any other matter deemed relevant by the Authority in order to ensure that income derived from the regulatory levy is sufficient to defray its regulatory costs;</p> <p>(b) must, in order to maintain reasonable predictability and stability, avoid, unless there is good reason to do so, an increase in the regulatory levy or the introduction of a new regulatory levy in any period of 12 consecutive months;</p> <p>(c) may consider any other matter the Authority deems relevant.</p>	<p>Considerations for setting up the levy include alignment with projected financial needs, providing for reasonable reserves and avoiding excessive levy income beyond regulatory costs, managing industry risks, and maintaining stability. Others include avoiding increasing or introducing new levies within any 12-month period unless justified.</p>
(6)	<p>The Authority must before the expiry of five years from the last imposition of the levy or a last review under this section, review the regulatory levy to ensure that the levy is compliant with the requirements set out in this section and that there are no continued under- or over-recoveries.</p>	<p>Review levies every 5 years.</p>
(7)	<p>If the Authority has received regulatory levy income in excess of its regulatory costs, the Authority may retain such over-recovery but must set it off against the projected regulatory costs used for the next regulatory levy determination and imposition.</p>	<p>If CRAN collects more regulatory income than needed to cover its costs, it may keep the excess. However, this over-recovery must be off set from projected regulatory costs when determining future levies.</p>
(8)	<p>If the Authority receives income from the regulatory levy less than its regulatory costs in a period during which such regulatory levy applied, or during a specific period, received no income from the regulatory levy for whatever reason, the Authority may, when determining and imposing the next regulatory levy –</p> <p>(a) adjust the regulatory levy, and determine a higher regulatory levy, to recover such under-recovery during the period during which the next regulatory levy will apply; determine a once-off higher regulatory levy for the first period during which the next regulatory levy will apply in order to recover such under-recovery and for the remaining period or periods a different regulatory levy in accordance with subsection (5).</p>	<p>If CRAN collects less regulatory levy income than needed—or none—it may, when setting the next levy:</p> <ul style="list-style-type: none"> • Increase the levy to recover the shortfall over the upcoming period. • Impose a once-off higher levy for the first period, followed by adjusted levies for subsequent periods as per the regulatory framework.

(9)	The Authority may, subject to subsection (5)(b), withdraw or amend the regulatory levy imposed under this section and, in so far as they are applicable, the provisions of this section apply in the same manner, with the necessary changes, to such withdrawal or amendment.	CRAN may withdraw or amend the regulatory levy, subject to specific conditions.
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In summary, the Communications Amendment Act sets out –

- a. the rationale for the regulatory levy – which is to fund the Authority’s regulatory costs fairly and sustainably.
- b. the governance principles that must guide the Authority in decision making, which includes inter alia predictability, equity, alignment with best practices, fairness and transparency.
- c. guiding principles also include protection of operator’s business sustainability, avoidance of excessive income and maintenance of levy stability.
- d. the charging principles to assist with the design, adjustments, implementation and review.

4. Pricing Model and Regulatory Fees

The Communications Act, 2009, as amended provides for several license categories which all serve as sources of revenue for the Authority. This includes spectrum fees, numbering fees, license fees, type approval fees and regulatory levies.

Generally, pricing models underlying resource fees are guided by principles of revalued-based pricing, commercial or cost recovery and are often linked to the potential/perceived value of the activity to the recipient. For regulatory activities, the only pricing model which can be used is full or partial cost recovery. In line with this, and to ensure fair and proportional contribution from all sources of revenue towards the cost of regulation, the Authority follows a structured cost recovery process.

Therefore, all regulatory costs should preferably be based on a cost recovery principle. However, the latter may not be efficient as explained elsewhere in this paper. As far as resource activities are concerned (such as spectrum fees), different pricing models may be adopted. These pricing models can be market driven or based on cost recovery. Such pricing models will depend on the nature and objectives of the charging activity. The Authority’s pricing models for spectrum and numbering are also based on cost recovery but takes into consideration factors such as scarcity and efficiency.

Regulators use license fees and resource charges for several objectives, including:

- a. Ensure efficient allocation of scarce resources to those providers that need/value them the most.
- b. Ensure recovery of administrative costs related to regulation.
- c. Ensure deterrence of frivolous or non-serious applicants but ensure market entry for those that are serious.
- d. To support administrative efficiency.

The Communications Act, 2009, as amended authorises the Authority to impose several regulatory fees (fees and regulatory levies), as summarised in the Table 2 below:

Table 2: Types of fees CRAN may impose			
Fees	Application	Level	Objectives
Once-Off Licence	<ul style="list-style-type: none"> • New Licence • Licence Renewal • Application Fees • Transfer of licenses and transfer of control of licences • Amendment of licences • Spectrum applications 	<ul style="list-style-type: none"> • Auctions • Benchmarking • Discounted cash flows or net present value estimates 	<ul style="list-style-type: none"> • Revenue generation • Some cost recovery for admin cost involved in considering and issuing licence • Scarce resources • Efficient use • Fair access • Transparent access • In the public interest • Supporting administrative efficiency
Annual or Recurring	<ul style="list-style-type: none"> • Spectrum fees • Number range and short code fees 	Fixed fees	<ul style="list-style-type: none"> • To cover costs of managing the spectrum • Revenue generation • Scarce resources: <ul style="list-style-type: none"> · Efficient use · Fair access · Transparent access · In the public interest
	Licence fees/ Regulatory levy	Revenue based fees	Revenue generation to cover cost of regulator
	Universal Access and Service fees	Revenue based fees	To fund universal service and access projects

High once-off fees for new licence applications can have varied economic effects. On the one hand, they may be positive, if they help limit market entry to non-qualified players with insufficient capital outlay and technical expertise. On the other hand, they may have negative effects if they restrict market entry too much, leading to a less competitive market.

Licence fees generally change or influence the behaviour of market participants. If fees are set too high and demand for service is inelastic, licensees are likely to pass the cost on to consumers, resulting in higher prices. However, if demand is elastic, investors may struggle to recover the licence fee. The Authority may therefore, in line with the Communications Act, 2009, as amended apply cost recovery principles to ensure fees reflect the actual cost of regulation from all sources of revenue, the Authority may thus, through regulatory discretion, allow for cross-subsidization for certain administration/procedural type of fees.

5. Regulatory Fees and Levy

Regulatory Fees in this document refers to all Fees applicable to service licences and includes the regulatory levy and licence fees.

5.1 Current Regulatory Fees

The current regulatory levy was published under General Notice No. 238, dated 22 June 2021, Government Gazette No. 7559. The following formula to determine the regulatory levy was applied to all licensees:

$$\text{Regulatory Levy} = \text{Max} (500, (\text{Min} (1.0\%, 0.000000000010 * \text{revenue}) * \text{Revenue}))$$

The Authority implemented a new structure for licence fees in 2021. Due to the increased cost such as integrating new licensees into the CRAN portal, legal drafting, issuing of licence certificates and advertisement in the *Gazette* (to name a few), the licence fees need to be adjusted. The purpose of the licence fee is to enhance administrative efficiency and to deter speculative applications.

The current licence fees are set out in Table 3.

Table 3: Current Licence Fees					
Licence Types	Application Fees	Grant / Issue Fees	Renewal Fees	Transfer Fees	Amendment Fees
Telecommunications – Individual Comprehensive (ECNS and ECS)	n/a	n/a	n/a	n/a	n/a
Telecommunications – Class ECNS	10,000	50,000	10,000	10,000	10,000
Telecommunications – Class ECS	10,000	50,000	10,000	10,000	10,000
Telecommunications – Class Comprehensive (ECNS and ECS)	10,000	50,000	10,000	10,000	10,000
Telecommunications – Network Facilities	10,000	50,000	10,000	10,000	10,000
Telecommunications – Non-profit (ECNS and ECS)	500	500	500	500	500
Broadcasting - Commercial	10,000	10,000	10,000	10,000	10,000
Broadcasting - Community	500	500	500	500	500
Broadcasting - Public	n/a	n/a	n/a	n/a	n/a
Broadcasting – Signal Distribution	10,000	10,000	10,000	10,000	10,000
Broadcasting - Multiplex	10,000	10,000	10,000	10,000	10,000
Broadcasting – Class Comprehensive	10,000	10,000	10,000	10,000	10,000
Broadcasting – Multiplex and Signal Distribution	10,000	10,000	10,000	10,000	10,000
Postal – Designated Postal Operator	n/a	n/a	n/a	n/a	n/a
Postal – Private Postal Service	10,000	50,000	10,000	10,000	10,000

Table 4 below sets out the new proposed fees:

Table 4: Proposed Licence Fees					
Licence Types	Application Fees	Grant / Issue Fees	Renewal Fees	Transfer Fees	Amendment Fees
Telecommunications – Individual Comprehensive (ECNS and ECS)	n/a	n/a	n/a	n/a	n/a
Telecommunications – Class ECNS	12,500	62,500	12,500	12,500	12,500
Telecommunications – Class ECS	12,500	62,500	12,500	12,500	12,500
Telecommunications – Class Comprehensive (ECNS and ECS)	12,500	62,500	12,500	12,500	12,500
Telecommunications – Network Facilities	12,500	62,500	12,500	12,500	12,500
Telecommunications – Non-profit (ECNS and ECS)	1,500	1,500	1,500	1,500	1,500
Broadcasting - Commercial	12,500	12,500	12,500	12,500	12,500
Broadcasting - Community	1,500	1,500	1,500	1,500	1,500

Table 4 below sets out the new proposed fees:**Table 4: Proposed Licence Fees**

Licence Types	Application Fees	Grant / Issue Fees	Renewal Fees	Transfer Fees	Amendment Fees
Broadcasting - Public	n/a	n/a	n/a	n/a	n/a
Broadcasting – Signal Distribution	12,500	12,500	12,500	12,500	12,500
Broadcasting - Multiplex	12,500	12,500	12,500	12,500	12,500
Broadcasting – Class Comprehensive	12,500	12,500	12,500	12,500	12,500
Broadcasting – Multiplex and Signal Distribution	12,500	12,500	12,500	12,500	12,500
Postal – Designated Postal Operator	n/a	n/a	n/a	n/a	n/a
Postal – Private Postal Service	12,500	12,500	12,500	12,500	12,500

All licence fees have been adjusted with inflation since 2021 and subsequently rounded off. This was however not done for non-profit licenses. The fees for non-profit licences were too low and had to be increased substantiative to recover at least some of the administrative cost associated with these licenses. Licence fees were increased to ensure that they contribute sufficiently toward the administrative costs associated with evaluating and issuing licences, while remaining affordable for prospective licensees.

The inflation rates utilised are reflected in Table 5 below:

Table 5: Inflation rate for 2021-2025

Year	2021	2022	2023	2024	2025
Consumer Price Index	3.62%	6.07%	5.90%	4.25%	3.20% ¹

Source: Namibia Statistics Agency

NB: Resource charges (spectrum fees and numbering fees) will not be dealt with in this document. This document only deals with fees enabled by section 23 of the Communications Act, 2009, as amended and licence fees relating to licenses provided for licenced services under sections 22, 38, 85 and 96. It suffices to say that the Authority adopted an approach that each revenue stream of the Authority must recover the costs associated with such fees. Therefore, the Authority reviews all fees on a regular basis to ensure that such fees stay cost reflective.

5.2 Comparative overview of Regulatory Levy

5.2.1 Regional Comparisons

Generally, when comparing licence fees and regulatory levies across other jurisdictions, the comparison should focus on total regulatory costs relative to revenues. This includes various types of regulatory fees such as licence fees, regulatory levies, spectrum fees, numbering fees and universal service fees. Consideration should also be given to whether the regulator in question is funded through Treasury or operates on a self-funded basis. The Authority undertook regulatory comparisons to benchmark fees as highlighted in Tables 6, 7, 8, 9, 10 and 11 against similar African markets to ensure both fairness and competitiveness. These comparisons guide evidence-based reform aligned with best practice. This section is limited to comparing licence fees and regulatory levies from selected countries in both SADC and Africa as per the tables below:

¹ CPI from 1 January 2025 to 31 October 2025

Botswana serves as the initial benchmark for comparison as per table 6 below:

Table 6: Botswana - BOCRA's license fee structure			
Telecommunications	Pula	N\$	
Regulatory Levy	3% of Net Operating Revenue		
Application fee	5,600	7,075	
National Network Facilities Licence Fee	772,029	980,495	
International Network Facilites Licence Fee	386,014	490,245	
Source	https://www.bocra.org.bw/sites/default/files/documents/ICT_LICENCE_APPLICATION_REQUIREMENTS_AND_FEES_0.pdf		
Broadcasting	Pula	N\$	Levy
Private Television Broadcaster	5,000 application fee 2,000 tender fee	6,329 application fee 2,539 tender fee	1% of annual net turnover
Private Radio Broadcaster	5,000 application fee 2,000 tender fee	6,329 application fee 2,539 tender fee	1% of annual net turnover 1,293 radio licence fee
Public Television Broadcaster (Commercial)	5,000 application fee	6,329 application fee	1% of annual net turnover
Public Television Broadcaster	5,000 application fee	6,329 application fee	1% of annual net turnover
Public Radio Broadcaster (Commercial)	5,000 application fee	6,329 application fee	1% of annual net turnover 1,293 radio licence fee
Public Radio Broadcaster	5,000 application fee	6,329 application fee	1,293 radio licence fee
Community Radio Broadcaster	1,000 application fee	1,269 application fee	1,293 radio licence fee
Foreign Public Broadcaster	5,000 application fee 2,000 tender fee	6,329 application fee 2,539 tender fee	1,293 radio licence fee 18,484,500 industry development fees
Source:	https://www.bocra.org.bw/sites/default/files/documents/Broadcasting%20%28Fees%29%20Regulations.pdf		
1 Pula = NAD 1.2570	https://www.xe.com/currencyconverter/ 11 November 2025		

Botswana has a higher regulatory levy, 3% of net operating revenues, i.e. service revenues. It has several fixed amounts payable per annum. A mobile operator would for example have to pay for the fixed fees for mobile and international services. Broadcasting is charged at 1% of revenue.

Zambia is the next jurisdiction selected for comparison

ZICTA currently has four types of licences:

Table 7: Zambia - ZICTA's licence fees 2024						
National Licence	Network		Service Licence (With Network)		Service Licence (Without Network)	
	ZMW	N\$	ZMW	N\$	ZMW	N\$
Initial	4,340,000	2,870.91	600,000	396.36	750,000	495.10
Application	22,222.40	16.80	22,222.40	16.80	11,111.20	8.40
Regulatory Levy: Gross Annual Revenue	1.5%		3%		3%	
Source:	https://www.zicta.zm/services/licensing/network-service					
1 ZMK= 0.000660219 NAD	https://www.xe.com/currencyconverter/ 11 November 2025					

Independent Broadcasting Authority (IBA) (Zambia) - Broadcasting Fee Structure						
Broadcasting Licence Category	Application Fee		Initial Licence Fee		Annual Operating Fee	
	ZMW	N\$	ZMW	N\$	ZMW	N\$
Public Television broadcasting (non-commercial)	3,000	2.26	10,000	7.56	10,000	7.56
Public Radio Broadcasting (non-commercial)	3,000	2.26	5,000	3.78	5,000	3.78
Public Television Broadcasting (commercial)	3,000	2.26	20,000	15.12	2% of annual turnover or 20,000 whichever is higher	
Public Radio Broadcasting (commercial)	3,000	2.26	20,000	15.12	2% of annual turnover or 20,000 whichever is higher	
Cable subscription television	3,000	2.26	20,000	15.12	2% of annual turnover or 20,000 whichever is higher	
Terrestrial Subscription Broadcasting	3,000	2.26	20,000	15.12	2% of annual turnover or 20,000 whichever is higher	
Satellite Subscription Broadcasting	3,000	2.26	20,000	15.12	2% of annual turnover or 20,000 whichever is higher	
Source:	https://www.iba.org.zm/downloads/Broadcast%20Fee%20Structure.pdf					

- License types: 1) Network Licence (Facilities and Service), 2) Network Licence Facilities, 3) Service Licence (With Network Facilities and Service), and 4) Service Licence (Without Network Facilities and Service).
- Geographic scope: each license is categorized by coverage – international, national, provincial or district.
- Mobile operators: classified as holders of network license and pay 1.5% regulatory levy on gross annual turnover.
- Other service providers: ISP's pay 3% regulatory levy on gross turnover.
- Application and initial fees: ZICTA's fees are significantly lower than those charged in Namibia.
- Broadcasting Licenses: subject to higher regulatory levies (2%) than those currently charged in Namibia.

Tanzania is the next jurisdiction selected for comparison as per table 8 below:

Table 8: Tanzania TCRA's Fee structure for a National License 2018		
	USD	N\$
Application	10,000	171,492
Initial	400,000	6,859,673
Renewal	500,000	8,574,558

Royalty Fee (Gross Annual Turnover)	1% GAT or USD 3,000 whichever is greater	1% GAT or N\$ 51,448 whichever is greater
Source:	https://www.tetra.go.tz/uploads/documents/en-1619086529-The%20Electronic%20and%20Postal%20Communications%20(Licensing)%20Regulations,%202018.pdf	
1 USD = NAD 16.9544	https://www.xe.com/currencyconverter/ 11 November 2025	

Tanzania also uses a minimum fee for the regulatory levy, though it is substantially larger than that of Namibia, N\$ 51,448 (USD 3,000) compared to the Namibian proposed N\$ 25,000. Additionally, Tanzania's licence fees for application, initial and renewal of licenses are substantially higher than those for Namibia.

Zimbabwe is the next country in the comparative analysis as per table 9 below:

Table 9: Zimbabwe ‘s license fee structure 2022/2023		
Telecommunications	USD	N\$
Initial licence fee	US\$2,100,000	36,006,111
Regulatory Levy	3.5% of monthly gross turnover plus VAT (includes USF) or 3%	
Sources:	https://www.potraz.gov.zw/wp-content/uploads/2022/03/Licence-Categories-Including-Fees.pdf	
Broadcasting Fee Structure		
Free to Air National Radio Broadcasting Service		
Application Fee	2,500	42,864
Basic Fee for 10 years	\$15,000 per annum plus 1% gross turnover or deemed turn over per annum for the license period	257,212 per annum plus 1% gross turnover or deemed turn over per annum for the license period
Broadcasting fund	A contribution of 0.5% of the audited annual gross turnover or deemed turnover payable annually	
Free to Air National Television Broadcasting Service		
Application Fee	2,500	42,864
Basic Fee for 10 years	\$18,000 per annum plus 1% gross turnover or deemed turn over per annum for the license period	308,655 per annum plus 1% gross turnover or deemed turn over per annum for the license period
Broadcasting fund	A contribution of 0.5% of the audited annual gross turnover or deemed turnover payable annually	
Subscription Satellite Broadcasting Service		
Application Fee	2,500	42,864
Basic Fee for 10 years	US\$75,000 per annum plus 2% monthly subscription turn over or deemed turnover payable monthly in the currency the subscription is collected	1,286,039 per annum plus 2% monthly subscription turn over or deemed turnover payable monthly in the currency the subscription is collected
Broadcasting fund	A contribution of 0.5% of the audited annual gross turnover or deemed turnover payable annually	
Subscription Cable Broadcasting		
Application Fee	2,500	42,864

Basic Fee for 10 years	US\$75,000 per annum plus 2% monthly subscription turn over or deemed turnover payable monthly in the currency the subscription is collected	1,286,039 per annum plus 2% monthly subscription turn over or deemed turnover payable monthly in the currency the subscription is collected
Broadcasting fund	A contribution of 0.5% of the audited annual gross turnover or deemed turnover payable annually	
Local Commercial Radio		
Application Fee	2,500	42,864
Basic Fee for 10 years	US\$50 000 per annum plus 1% gross turnover or deemed turn over payable monthly	857,355 per annum plus 1% gross turnover or deemed turn over payable monthly
Broadcasting fund	A contribution of 0.5% of the audited annual gross turnover or deemed turnover payable annually	
Community Broadcasting License		
Application Fee	500	8,573
Basic Fee for 10 years	1,000	17,146
Source:	https://baz.co.zw/licensing-overview/fee-schedule/	
1 USD = NAD 16.9544	https://www.xe.com/currencyconverter/ 11 November 2025	

Zimbabwe's regulatory levy and licence fees are much higher than Namibia's. In particular, to obtain a licence, an initial licence fee of US\$2.1 million has to be paid and the minimum regulatory levy is a fixed amount plus a percentage of turnover. It is worth noting that Zimbabwe has a separate regulator for broadcasting called the Broadcasting Authority of Zimbabwe and the fees charged are provided herein too for context.

South Africa is the next country in the comparative analysis as per table 10 below:

Table 10: South Africa - ICASA's licence fee structure 2024/25		
Telecommunications		
Types		Fees ZAR or %
Regulatory Levies	ZAR 0 - 50 million	0.15%
	ZAR 50 million 100 million	0.2%
	ZAR 100 million 500 million	0,25%
	ZAR 500 million 1 billion	0.3%
	ZAR 1 billion -and above	0.35%
Licences for Applications Initial	Application	15,729
	Amendment	7,865
	Renewal	7,865
	Transfer	7,865
Class Licence	Application	15,729
	Amendment	7,420
	Renewal	7,865
	Transfer	7,865
Sources:	https://www.icasa.org.za/pages/fees	
Broadcasting		
Individual Broadcasting Licence	Application	As specified in ITA
	Amendment	7,865
	Renewal	7,865
	Transfer	7,865

Community Broadcasting Licence	Application	1,573
	Amendment	1,573
	Renewal	4,719
	Transfer	1,573
Low Power Commercial Sound Broadcasting Licence Fees	Application	7,865
	Amendment	3,147
	Renewal	7,865
	Transfer	3,147
Source:	https://www.icasa.org.za/pages/fees	

ICASA has lower regulatory levies than CRAN. Its licence fees are comparable, except for the initial application, which is set by a different process. The variation in regulatory levies between ICASA and CRAN stems from the different funding models. ICASA's operational costs are largely covered by the allocation from the Department of Communications, reducing reliance on levies while CRAN, in comparison, is independently funded by both the levies and fees it collects from licensees. This funding model necessitates higher levies for CRAN to ensure adequate funding for its regulatory functions.

Uganda rounds out the comparative review as per Table 11 below:

Table 11: Uganda - UCC's Fees as per Uganda Gazette General Notice No. 66 of 2020				
Services			Fees	NS
Telecommunication	Annual Licence Fee		0.89% of Gross Annual Revenue * Licence payment terms/ Minimum Licence Value whichever is higher.	
	National Telecom Operator (NTO)	Application	USD 2,500	42,864
		Initial entry fee	USD 21,300,000	365,205,336
	Community Operator	Application	3,000.00	51,436
		Initial entry fee	Minimum Licence Fee	
	Regulatory Levy		2% Levy on GAR	
Broadcasting	Annual Licence Fees		UGX 25,000 and 0.65% on GAR whichever is higher.	121
	Radio Station broadcasting fees	Application processing	UGX 4,368,000 (Non-Commercial Radio Stations)	21,153
			UGX 6,580,000 (Commercial Radio Stations)	31,865
		Initial entry fee	UGX 23,100,000 (National commercial Radio Tier 1)	111,700
		Commercial Radio License	UGX 7,000,000 Tier1	33,848
	TV - Public Service Provider Licence	Initial Entry Fees	UGX 67,600	327
		Regulatory Levy	2% Levy on GAR	

Source	https://www.ucc.co.ug/wp-content/uploads/2024/03/Fees-and-Fines-Amendment-Regulations-2020.pdf
1 UGX = NAD 0.0046	https://www.xe.com/currencyconverter/ 11 November 2025

In Uganda, operators holding a Public Service Provider (PSP) licence and Public Infrastructure Provider (PIP) licence are required to pay an annual licence fee and additionally an annual levy, the latter being a percentage of the gross annual revenue. The Uganda Communications Act, 2013 (Act No. 1 of 2013) increased the levy from 1% to 2%.

Based on the comparative review, the following conclusions have been drawn:

- Zimbabwe imposes the highest levy at 3.5% of gross turnover.
- Zambia differentiates between licence types: 1.5% for Network Licence holders and 3% for Service Licence holders.
- Botswana and Tanzania both apply 3% and 1% respectively, with Tanzania including a minimum fixed fee.
- Uganda charges a regulatory levy of 2%.
- South Africa uses a tiered model, ranging from 0.15% to 0.35%, depending on turnover. However, South Africa has a different funding model, in that they receive treasury appropriation and do not depend on levies for funding.
- Namibia maintains a flat 1% levy across telecom services, which is lower than most regional peers, especially for service providers. While this supports affordability, it may limit CRAN's ability to fully recover regulatory costs.

6. CRAN's Financial Highlights

Section 23 of the Communications Act, 2009, as amended requires that the regulatory levy must be based on CRAN's required cost for a specific financial year. Further, CRAN must publish its budget and financial rationale when proposing or adjusting the levy.

Table 12 below sets out the CRAN financials for the period 2021 – 2025 as follows:

Table 12: CRAN Financials in 'N\$ million based on AFS					
FY ending		2021/2022	2022/2023	2023/2024	2024/2025
Income Statement (“000)	Revenue	36,296	91,431	103,997	80,580
	Other gains and Income	316	(243)	937	1,025
	Operational Expenses	(140,203)	(92,845)	(100,522)	(140,945)
	Interest Income(N\$)	3,901	8,522	11,339	15,264
	Movement in credit allowances	219,508	(23,859)	17,340	20,672
	Finance Costs	(234)	(447)	(273)	(2,149)
	Net Income	119,584	(17,441)	32,818	(25,553)

Source: CRAN Audited Financial Statements (2022 - 2025)

Table 13 below shows the sources of income for CRAN over the past 4 years:

Table 13: Sources of Revenue for CRAN in 'N\$ million based on AFS				
FY ending	2021/2022	2022/2023	2023/2024	2024/2025
Regulatory Levy Income	685	52,505	45,775	36,860
Spectrum fees	31,722	32,570	53,521	35,540
Type Approval	309	449	452	636
Numbering Fees	1,976	1,336	1,157	5,856
Total Revenue	34,692	86,860	100,905	78,892
Interest	8,522	3,901	11,339	15,264
Total + interest	43,214	90,761	112,244	94,156
Year-on-Year		1.10	0.24	-0.16
Percent contribution of levies to total revenue	1.59%	57.85%	40.78%	39.15%

Source: Audited Financial Statements (2022 - 2025)

The regulatory levy was published on 22 June 2021. However, although the levy regulations were published, the regulatory levy could not be collected due to the ongoing litigation on the validity of the amended section 23. On 13 March 2024, the Supreme Court ruled in favour of CRAN. This meant that although the levies were invoiced since 2021, collections could only happen after the Court case in 2024. In the meantime, between 2021 until 2024, the Authority has been utilising its reserves to cover the cost of regulation.

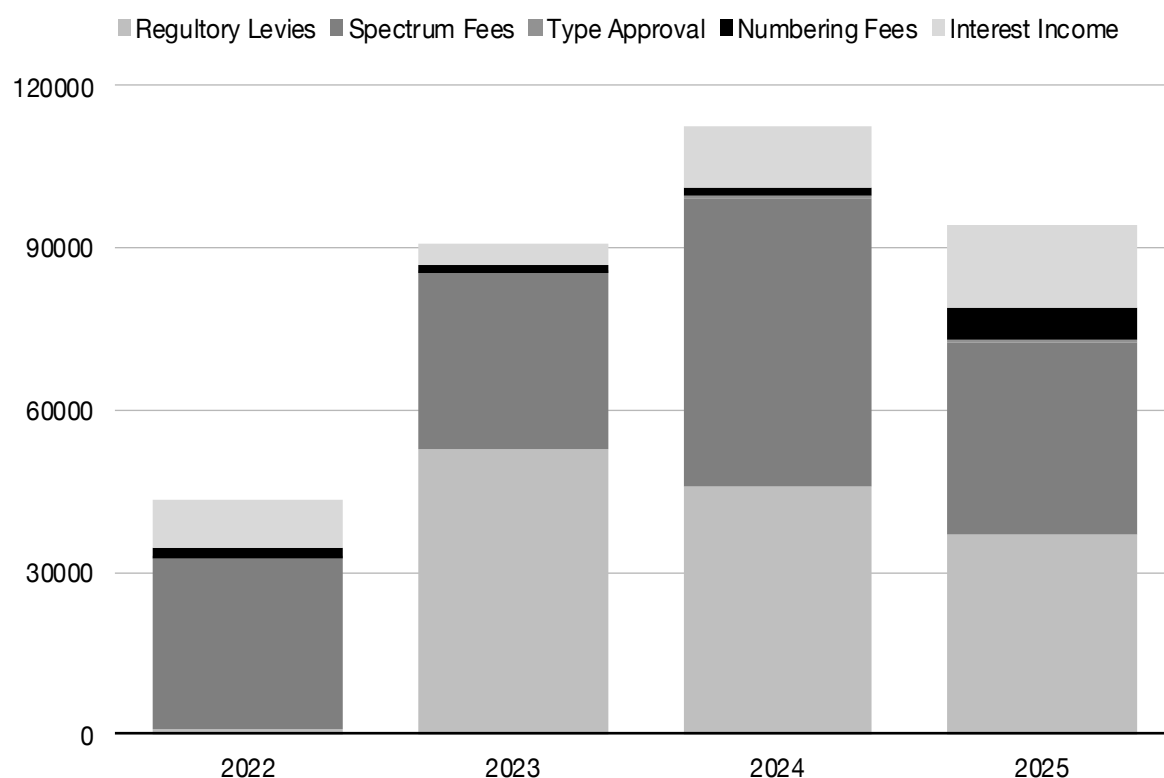
FIGURE 1: DISTRIBUTION OF CRAN REVENUES ACROSS REVENUE SOURCES

Figure 1 above demonstrates the main sources of CRAN's revenues for the period 2022. From a cost allocation perspective, regulatory levies should contribute about 60% to CRAN's revenue. However, as per Figure 1 above, this has not been the case over the past four years.

The proposed review of the legislation is not predicated solely on the recent litigation, which has resulted in delays in the recovery of the regulatory levy, but is primarily grounded in the statutory obligation under section 23(6) to undertake periodic legislative reviews before the expiry of five years from the last imposition of the levy or a last review under the aforementioned section. In accordance with the enabling act, the authority is vested with the power to review and amend its regulatory framework at intervals not exceeding five years, thereby ensuring that the law remains responsive, effective, and aligned with evolving sectoral dynamics and public interest considerations. This review is therefore a fulfilment of a legal mandate rather than a reactionary measure to a singular judicial development.

6.1 Regulatory Levy Projection vs Actual

The first part of Table 14 below shows:

- Total budget requirement of N\$ 462.37 million over four years (2021-2025). The revenue sources include numbering fees, type approval, regulatory levies and spectrum management fees.
- The difference between actual regulatory costs and revenue collected through regulatory levies, increased significantly, especially in 2024/2025.
- Over the four years, N\$ 283.46 million was expected to be raised through regulatory levies.

Table 14: Annual Regulatory Levy Invoiced against Projection in 2021 ('N\$ million)						
FY ending	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total
Projected Budget and Revenue from 2021-2026						
Budget requirement	93,710	104,920	109,340	154,400	141,997	604,367
Numbering fees	2,000	2,000	2,000	2,000	2,000	10,000
Type Approval fees	400	400	400	400	400	1,600
Spectrum Management Fees	36,300	36,300	36,300	36,300	36,300	181,500
<i>Total Revenue from Other Sources</i>	3,730	6,890	6,890	7,000	7,200	31,710
<i>Income derived from Regulatory Levies</i>	51,280	59,330	63,750	109,100	96,097	379,557
Actual Budget and Revenue 2021-2026						
Actual regulatory costs	100,064	130,345	104,977	154,397	141,997	631,780
Numbering fees	1,976	1,336	1,157	5,856	3,034	13,359
Type Approval fees	309	449	452	636	550	2,396
Spectrum Management Fees	31,722	32,570	53,521	35,540	42,446	195,799
<i>Interest</i>	8,522	3,901	11,339	15,264	13,137	52,163

Portion to be funded from regulatory levies	57,535	92,089	38,508	97,101	82,830	368,063
Actual Levies received	685	52,505	45,775	36,860	50,347	186,172
Over/(Under) recovery	(56,850)	(39,584)	7,267	(60,241)	(32,483)	-(181,891)

Source: CRAN Audited Financial Statements 2021-2025, Projected 2026

The latter part of table 14 shows:

- Spectrum management fees were the only source of revenue that remained stable throughout the period.
- Actual regulatory levies received fell short of the actual regulatory costs in most years – which led to a significant under-recovery of N\$181.9 million.

A full perspective of Table 14 shows that there was a persistent gap between regulatory costs (over the 5-year period) and the actual levy collected over the period, which signifies a cumulative under-recovery of N\$181.9 million over the period.

This, therefore, leads to the application of section 23(8) of the Communications Act, 2009, as amended which allows the Authority to take corrective action when income from the regulatory levy falls short of the regulatory costs. The corrective action may include, adjusting the levy upward or imposing a once off higher levy to offset the cumulative under-recovery. The essence of section 23(8) is to ensure that the regulator remains adequately funded and that past revenue shortfalls do not compromise future mandate execution.

6.2 Regulatory costs 2026/2031

The second objective of the regulatory levy, as set out in section 23(4) of the Communications Act, 2009, as amended is to ensure that the income for the Authority is sufficient to defray regulatory costs thereby enabling the Authority to provide quality regulation.

When setting the new levy, section 23(5) of the Communications Act, 2009 as amended provides that, the Authority must duly consider, in view of its regulatory costs, the income it requires and the proportion of such income which should be funded from the regulatory levy.

Section 23 of the Communications Act, 2009, as amended defines regulatory costs, to include:

- Employment-related costs;
- Administrative costs: general overheads, and operational expenditures;
- Financial provisions: Reserves, liabilities, and other necessary expenditures; and
- Capital expenditure.

These operational and capital expenditure may be actual, projected or reasonably estimated. Additionally, the Communications Act, 2009 as amended provides that regulatory costs must support the Authority's responsibilities, including:

- Pursuing the objectives of the Act and the Authority;

- Developing and implementing communications policies;
- Providing services to the communications industry;
- Meeting communications policy goals and legal requirements; and
- Regulating the communications industry or for any communications regulatory purposes.

To this end, Table 15 below sets out the regulatory costs of CRAN, for the next 5 years (2026/2031):

Table 15: Forecasted Budget for 2026/2027 – 2029/2031 in N\$ million						
FY ending	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	TOTAL
OPEX forecast	163,790	171,979	180,578	189,609	200,983	906,939
CAPEX forecast	35,806	65,448	37,658	42,888	45,284	227,084
Total Budget requirement	199,596	237,427	218,236	232,497	246,267	1,134,023
Projected increase		18.95%	-8.08%	6.64%	5.9%	
Budget Projections 2026/2027 - 2029/2031						

The total regulatory costs for the period 2026/2031 are N\$1,134 million, which reflects an increase in both operational and capital expenditure – driven by the CRAN mandate and implementation of the new strategic and integrated business plan 2026/2030. The cumulative costs were either projected, actuals or reasonably estimated to arrive at the total regulatory costs required as reflected in table 15 above.

6.3 Proportion of income to be funded from regulatory levy

The Communications Act, 2009 as amended provides for numerous sources of revenue, which includes regulatory levy, license fees, spectrum management fees, type approval and numbering fees. Table 16 below, therefore shows the income that the Authority requires, and the different sources (as set out in the Communications Act, 2009 as amended) that will contribute to income needs. It also shows the proportion of such income which should be funded from the regulatory levy in accordance with the principles and objectives set out in section 23(3) and (4) of the Communications Act, 2009 as amended.

FY ending	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total
Income required	199,596	237,427	218,236	232,497	246,267	1,134,023
Numbering fees	(6,007)	(6,308)	(6,623)	(6,623)	(6,623)	(32,184)
Type Approval fees	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Spectrum Management Fees	(38,990)	(40,940)	(40,940)	(40,940)	(40,940)	(202,750)
Other Revenue	(16,195)	(17,005)	(17,855)	(18,748)	(19,000)	(88,803)
Proportion of income to be funded from regulatory levy	137,404	172,174	151,818	165,186	178,704	805,286
Percentage of income from regulatory levy	69.8%	72.5%	69.6%	71%	71.6%	71.0%

- This means a total of N\$ 805 million out of the N\$ 1,134 million is required over the next five years and must be funded from the regulatory levy.

- Therefore, approximately 71% of the income required must be funded from the regulatory levy.

6.4 Determination of new regulatory levy

The proportion of levy income may be summarised as follows:

- **N\$ 182 million** – this represents an under-recovery from the period 2021/2025.
- **N\$ 805 million** – this represents project/actual/estimated regulatory costs for the period 2026/2031.
- The total required income for the next 5 years therefore amounts to **N\$ 987 million**.

Section 23(4) of the Communications Act, 2009, as amended sets out the principles for imposing the regulatory levy as follows:

- **Levy impact assessment & mitigation:** The effect of the levy on the financial sustainability of communications service providers must be evaluated. If it causes undue harm, the Authority should mitigate the impact by adjusting/rationalising the regulatory costs and amending the levy accordingly.
- **Fair and transparent process:** The levy must be determined and imposed in a way that ensures predictability, fairness, equity, transparency, and accountability.
- **Alignment with best practices:** The levy should be aligned with international and regional industry best practices.

Section 23(5) of the Communications Act, 2009, as amended also provides for additional factors to be considered during levy determination which includes inter alia; other sources of income under the Act, business continuity, avoiding imposition of excessive income, risk management and any other necessary considerations.

Table 17 below models' different percentages on the gross revenue of licensees.

Table 17: Projected Revenue from Licensees based on different % for the Proposed Regulatory Levy in N\$ million					
	Different percentages of Regulatory Levies				
Licensees	2.85%	3%	3.1%	3.2%	3.3%
Telecommunications	757,294	801,245	836,097	852,113	889,146
Broadcasting	93,419	96,631	99,843	103,055	106,266
Others	802	1,038	1,072	1,107	1,141
TOTAL	851,515	898,914	937,012	956,275	996,553

Several different percentages for the levy were modelled to determine the levy that would be closest to the amount of income required by the Authority.

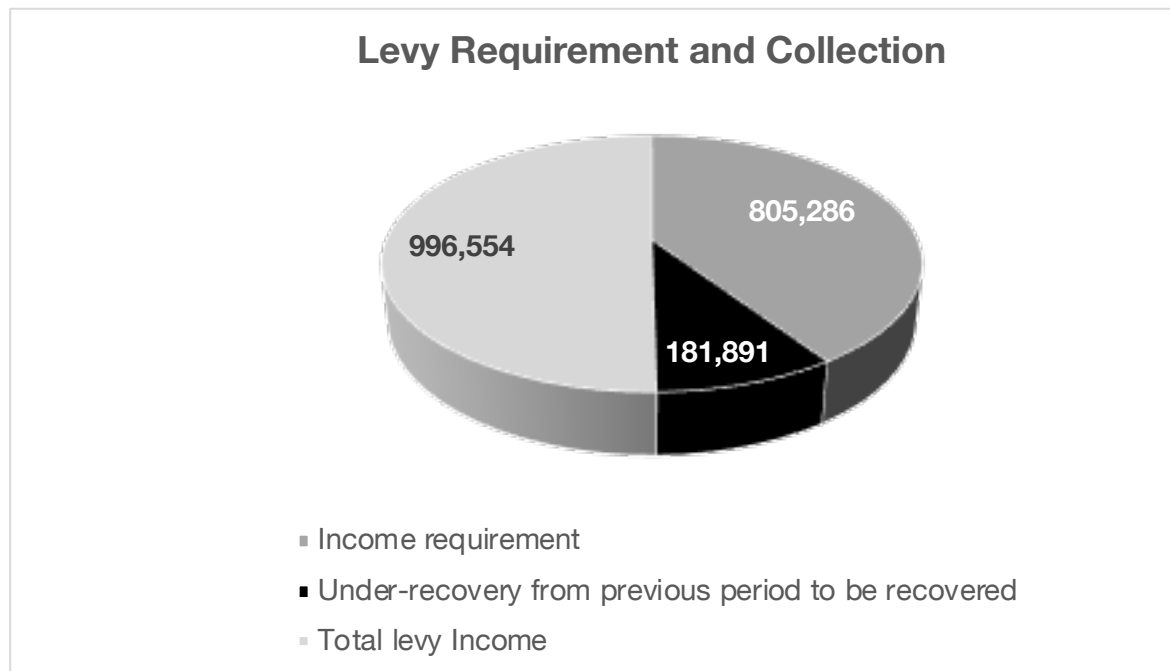
- Any percentage below 3.3% would not be able to cover the total regulatory cost plus the under-recovery of the previous period.
- The percentages of 3.3% would result in an over-recovery.
- A 3.3% regulatory levy would result in N\$ 996.5 million income against the N\$ 987.2 million required.

Having considered the above legal considerations, Table 18 below depicts the levy as determined:

While a 3.3% regulatory levy may result in a potential over-recovery of 9.4 million, this over-recovery can be reconciled in the subsequent period ensuring compliance with the Act.

Table 18: Levy Revenue to be Recovered by 3.3% Levy in N\$ million						
FY	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total
Total Required Income	(137,404)	(172,174)	(151,818)	(165,186)	(178,704)	(805,286)
Under-recovery from the previous period	(36,379)	(36,378)	(36,378)	(36,378)	(36,378)	(181,891)
Total to be collected	(173,783)	(208,552)	(188,196)	(201,564)	(215,082)	(987,177)
Levies to be collected at 3.3% based on regulatory costs actual, projected or estimated for the period 2026/2031	173,273	185,136	198,058	212,146	227,941	996,554
Over or (under) recovery	(510)	(23,416)	9,862	10,582	12,859	9,377

Figure 2: Levy Requirement and Collection



6.5 Assessment of Levy impact on communications service providers

As indicated above, section 23(4) of the Communications Act, 2009 as amended provides that the Authority must evaluate the effect of the levy on the financial sustainability of communications service providers. If it causes undue harm, the Authority should mitigate the impact by adjusting/rationalising the regulatory costs and amending the levy accordingly.

The following considerations were made:

- The determination of the impact that the levy by itself would have as a percentage of total cost of the licensees as well as the total revenue of the communications service providers.

- The determination of the impact of the total cost paid towards CRAN (this includes spectrum fees, numbering fees, the universal service levy and the regulatory levy) as a percentage of total cost of the communications service providers as well as the total revenue of the communications service providers.

Communications Service Provider¹²	Total Cost of Regulation at 3.3% Levy (%) on cost	Regulatory levy of 3.3% on costs	Total Cost of Regulation at 3.3% Levy (%) on revenue	Regulatory Levy of 3.3% on Revenue
Telecom Namibia Limited	4.01%	2.75%	4.09%	2.80%
Mobile Telecommunications Limited	9.31%	7.24%	4.25%	3.30%
Paratus Telecommunications (Pty) Ltd	1.84%	0.84%	1.74%	0.80%
Average Other Telecommunications Licensees	2.09%	0.37%	4.55%	0.81%
MultiChoice Namibia (Pty) Ltd	4.63%	4.53%	2.71%	2.65%
Average Broadcasting Licensees	0.21%	0.02%	0.75%	0.08%

Notes on Table 19 above:

- Demonstrates the proportional contribution and impact of some of the communications service providers towards the regulatory levy at the proposed 3.3% to evaluate impact on communications service providers.
- The evaluation was done using the largest licensees in terms of revenue, and an aggregate of the average of other communications service providers.
- The impact of the levy is calculated as a percentage of the total expense/cost and as a percentage of the total revenue/income of the organisation. Both calculations for the impact of the levy and the impact of the regulatory cost was done.
- The information from the 2024 financial statements were used except for Telecom Namibia³ where the 2023 AFS was used.
- The levy to recover the cost of regulation from 2026-2031 is more or less 2.8% and the percentage to recover the under-recovery of the previous period is more or less 0.5%.

The key insights of table 19 are:

- **Mobile Telecommunications Limited:** From a cost and revenue perspective, carries the highest obligation towards the regulatory costs.
- **MultiChoice Namibia (Pty) Ltd:** has a balanced impact from a cost and revenue perspective.
- **Paratus Telecommunications:** experiences the lowest impact from the levy.
- **Average for other licensees:** shows a higher impact on revenue than on cost.

From the Table 19 above a regulatory levy of 3.3% might be too high and could have a negative impact on the communications service providers, especially on the larger communications service providers. This could lead to lower profit margins and price increases to the end-consumer. It is therefore proposed that a 3% regulatory levy be imposed on communications service providers. The impact would be as follows:

² Evaluation was used with these four communications service providers because they are the largest licensees in terms of revenue.

³ AFS for 2024 not available.

Table 20: Impact of 3% Regulatory Levy on Licensees

Communications Service Provider²⁴	Total Cost of Regulation at 3 % Levy (%) on cost	Regulatory levy of 3 % on costs	Total Cost of Regulation at 3 % Levy (%) on revenue	Regulatory Levy of 3% on Revenue
Telecom Namibia Limited	3.69%	2.42%	3.76%	2.47%
Mobile Telecommunications Limited	8.65%	6.58%	3.95%	3.00%
Paratus Telecommunications (Pty) Ltd	1.74%	0.74%	1.65%	0.70%
Average Other Telecommunications Licensees	2.08%	0.35%	4.52%	0.77%
MultiChoice Namibia (Pty) Ltd	4.22%	4.12%	2.47%	2.41%
Average Broadcasting Licensees	0.21%	0.02%	0.73%	0.06%

A 3% regulatory levy will result in an under-recovery of N\$ 89.3 million that will have to be recovered when the next review of the levy is done.

7. Proposed Regulatory Levies

Regulation 3(1) of the Regulations regarding Administrative and Licence Fees for Service Licences published under General Notice No. 238 of 22 June 2021 in Government Gazette No. 7559, sets out the current formula to determine the regulatory levy as follows:

$$\text{Levy \%} = \text{MAX}(500, \text{MIN}(1.0\%, 0.000000000010 \times \text{Turnover}) \times \text{Turnover})$$

The formula has two key controls:

Turnover-based calculation: calculated as $0.000000000010 \times \text{Turnover}$, then multiplied by Turnover again.

Upper limit: cannot exceed 1.0% of Turnover.

Minimum threshold: must be at least N\$ 500, regardless of turnover. This allows for smaller licensees and non-profit licensees to contribute towards the cost of regulation.

This methodology is based on a gliding scale. This means that smaller licensees and new entrants would pay less than established licensees.

The proposal at hand is that this formula be retained, save for the changes in the levy percentage as determined above. The following changes will also be introduced:

- **Minimum threshold:** The minimum of N\$ 500 be increased to N\$ 1,500 for non-profit and small broadcasting licensees to still contribute towards the cost of CRAN for regulation.
- The minimum for telecommunication licensees be increased to N\$ 25,000. This is necessary since Class ECS and Class ECNS licensees are commercial licensees providing services to themselves. These licensees cannot be treated as non-profit licensees.
- **Maximum threshold:** The current formula caps revenue at N\$ 1 billion. The proposed change is to increase the threshold to N\$ 2 billion.
- Postal and broadcasting was left at a cap of N\$ 1 billion.

²⁴ Evaluation was used with these four communications service providers because they are the largest licensees in terms of revenue.

In light of the above, table 21 sets out the proposed regulatory levy

Table 21: Proposed Regulatory Levy of 3%	
Licence Types	Regulatory Levy
Telecommunications – Individual Comprehensive (ECNS and ECS)	Levy % = MAX(25,000, MIN(3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Class ECNS	Levy % = MAX(25,000, MIN(3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Class ECS	Levy % = MAX(25,000, MIN(3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Class Comprehensive (ECNS and ECS)	Levy % = MAX(25,000, MIN(3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Network Facilities	Levy % = MAX(25,000, MIN(3%, 0.000000000015*Turnover) *Turnover)
Telecommunications – Non-profit (ECNS and ECS)	Levy = N\$ 1,500.00
Broadcasting - Commercial	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)
Broadcasting - Community	Levy = N\$ 1,500.00
Broadcasting - Public	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)
Broadcasting – Signal Distribution	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)
Broadcasting - Multiplex	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)
Broadcasting – Class Comprehensive	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)
Broadcasting – Multiplex and Signal Distribution	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)
Postal – Designated Postal Operator	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)
Postal – Private Postal Service	Levy % = MAX(1,500, MIN(3%, 0.00000000003*Turnover) *Turnover)

8. Conclusion and Recommendations

In conclusion:

- The maximum levy be set at 3% of turnover/revenue to enable CRAN to cover the cost of regulation over the next 5 years. The 3% includes the N\$ 805 million for the regulatory costs 2026/2031 and the N\$ 182 million under recovery from the period 2021/2026. The corrective action taken in dealing with the under-recovery is to increase the levy upward.
- Fixing the amount to a maximum of 3% will create certainty for licensees, as they know what they will be paying.
- A fixed levy percentage reduces the risk to the regulator of experiencing financial shortfalls while regulating the industry.

The following is recommended for the purposes of this discussion document:

1. All other licence fees were adjusted with inflation and rounded.
2. The regulatory levy should be set at maximum 3% of revenues, calculated in terms of the formula as set out in the regulations.

3. The minimum regulatory levy for non-profit communications service providers was increased to N\$ 1,500 per year.
4. Increase the minimum regulatory levy for telecommunication licensees to N\$ 25,000. The Class ECS or Class ECNS licensees are profitable entities and should therefore contribute towards the cost of regulation.

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