HOW TO FILE A VALUE ADDED TAX (VAT) RETURN ON THE NamRA ITAS PORTAL



Please follow the steps below to successfully file your VAT return on the ITAS Portal:

Step 1: Log In to the ITAS Portal account.

Log in to your ITAS Portal account using your username and password.

Step 2: Open the Returns Menu

Select the "Returns" tab.

Step 3: Access Your Returns

Click on "My Returns".

Step 4: Search for the Return

Click on "Search Your Return".

Step 5: Select the VAT Return

Choose the VAT return for the tax period you wish to file.

Step 6: Start Filing

Click on "File Your Return".

Step 7: Upload Supporting Documents

Upload the VAT summaries, preferably in Excel format and bank statements for all taxable activities in the attachment container. If any capital goods are claimed, upload the invoices relating to the purchase of the capital goods. The size limit for uploaded documents is 5MB.

Step 8: Capture VAT Declared and VAT Claimed

Select "VAT Declared/VAT Claimed" and enter the figures relevant to each field for the applicable tax period. VAT declared relates to the sales/fees/commission earned, any output adjustments in terms of credit or debit notes, and capital goods sold during the tax period. VAT claimed relates to the purchases of trading stock, overhead costs incurred, imported purchases, and capital goods purchased or imported during the said tax period. All expenses claimed should be related to the taxable activity of the business.

Step 9: Verify the VAT Position

Select "VAT Payable" to confirm whether VAT is payable or refundable.

Step 10: Complete the Declaration

Scroll down and tick the declaration box. This indicates that the information provided is true and correct.

Step 11: Enter the Verification Code

Scroll up and enter the verification code displayed on the screen.

Step 12: Submit the Return

Click "Submit" to complete the filing process.

Understanding VAT Categories and Tax Periods

VAT return periods are allocated according to the taxpayer's registered category:

- **A (odd months):** January, March, May, July, September, and November (for example, 2024/01, 2024/03 and 2024/05).
- **Category B (even months):** February, April, June, August, October, and December (for example, 2024/02, 2024/04 and 2024/06).

Special Tax Periods for Farming Activities

- **Farming activities only**: In terms of section 23(2)(a) of the Value-Added Tax Act, 2000 (Act No. 10 of 2000), a registered person whose only taxable activities are farming activities may, when applying for registration, choose a tax period of 2, 4, 6 or 12 calendar months.
- **Farming and other business activities:** A registered person carrying on both farming and other taxable business activities may only be registered for a two-calendar-month tax period. The taxpayer must therefore submit a VAT return every two months.

VAT Return and Payment Due Date

In terms of section 67 and 68 of the Value Added Tax no 10 of 2000, as amended, a registered person in terms of VAT, who fails to submit returns and make tax payments when due, will be penalized in accordance with the above.

- **Due date:** The VAT return and any related payment are due on or before the 25th day of the month following the end of the VAT period. For outstanding returns, an amount of N$100 per day will be charged, during which the return remains outstanding. For outstanding payments, an amount equal to 10% of the unpaid tax for each month or part of thereof, from the first day after the due date, to the date of payment of such unpaid amount.
- **Example:** If the VAT period ends in March, the VAT return and payment must be submitted on or before 25 April.

Important Reminder

Ensure that all figures and supporting documents are accurate before submitting the return. Keep the submission confirmation for your records.

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NamRA
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