

VISION

To be a World Class Revenue Agency, Serving with Passion to Positively Impact the Livelihood of every Namibian.

MISSION

We administer and enforce the Tax and Customs laws of Namibia with consistency, fairness, efficiency and effectiveness in an effort to mobilise domestic revenue.

OUR VALUES

Integrity: We have set ourselves, high ethical standards in the execution of our duties and strive to do what is right in all circumstances.

Fairness: We treat everyone in the same situation equally.

Diversity: We recognise and appreciate differences in ethnicity, backgrounds, age, skills, perspectives and education. We believe that a diverse workforce is one of our biggest assets.

Efficiency: We continuously identify and develop solutions to address inefficiencies in our processes, systems and operations.

Agility: We believe in the concept of continuous improvement, embracing change, leveraging on Information Communication Technology (ICT) and always ready to respond to the demand of digital transformation.

CONTACT US

AT THE FOLLOWING DETAILS

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Khorixas	(+264) 67 332 271
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Oranjemund	(+264) 63 230 041
Luderitz	(+264) 63 203 522
Swakopmund	(+264) 64 405 185
Gobabis	(+264) 62 562 050
Nkurenkuru	(+264) 66 264 930

www.namra.org.na



GENERAL TAX INFORMATION

Serving with passion...

GENERAL TAX INFORMATION

The tax system in Namibia is based on a **Source Principle and Deemed Source Principle**. Under these principles all income earned or deemed to have been earned within the borders of Namibia is subject to taxation.

INCOME TAX

Namibia has adopted a **Self-Assessment System**. Under this system all taxpayers are required to compute their taxable income and file tax returns by the due date on an annual basis. Individual taxpayers are categorized into three groups each submitting a different color tax return. There are brown, blue and yellow forms and Green ones for Companies & Close Corporations.

VALUE ADDED TAX

Namibia has a **Value Added Tax System**, with the standard rate of 15% levied on most of the taxable activities. It is mandatory for a person who carries on a business with an annual taxable turnover above N\$500,000 to apply for VAT registration. VAT is levied on every taxable supply by a registered person. Some transactions are taxed at a rate of 15% or 0% while other transactions are exempt from VAT.

INDIVIDUAL TAX RATES

Taxable amount (N\$)	Rates of Tax
Not above 50,000	No tax payable
Above 50,000 but not above 100,000	18% of amount above 50,000
Above 100,000 but not above 300,000	9,000 plus 25% of amount above 100,000
Above 300,000 but not above 500,000	59,000 plus 28% of amount above 300,000
Above 500,000 but not above 800,000	115,000 plus 30% of amount above 500,000
Above 800,000 but not above 1,500,000	205,000 plus 32% of amount above 800,000
Above 1,500,000	429,000 plus 37% of amount above 1,500,000

The year of assessment runs from 01 March to 28 February of each year

Withholding Tax -non residents	
Foreign Interest	10%
Management fee	10%
Entertainment fee	10%

Companies Tax Rates	
Corporate	32%
Diamond Mining	55%
Other Mining	37.5%

DUE DATES

Individual Tax Return	30 June
Companies Tax Return	Seven months after financial year end
Employer's Tax Return	20 th day of the month following end of period
Value Added Tax	25 th day of the month following end of period
VAT on Imports	20 th day of the month following month of import
Individual for Farmer and/or Business Tax return	30 September