

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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NAMRA SATELLITE OFFICE TELEPHONE EXTENSION-OPEN LINES

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Oranjemund	(+264) 63 230 041
Luderitz	(+264) 63 203 522
Swakopmund	(+264) 64 405 185
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TAX DIRECTIVES INFORMATION

Serving with passion...

WHAT IS A TAX DIRECTIVE?

A tax directive is an instruction issued by NamRA to employers/fund administrators upon request, on how a certain amount should be taxed when an employee Resigned, Retired, withdrawal of fund benefits, Retrenched, Contract Ended, Settlement Agreement, Ill Health, Member received additional Income (Board Fees) or dismissed from Employment.

For a tax directive to be issued a taxpayer should be in goodstanding with NamRA. All returns should be finalized before a tax directive can be issued

All Funds should be registered in Namibia with a NamRA registration Number.

A Tax directive request form must be compiled by the Employer, Human Resource Department in cases where the lumpsum amount is payable to the employee under the following circumstances:

Resignation, Dismissal, Retirement, Death

Retrenchment: In addition, the notice of collective termination or redundancy letter from the Labour Commissioner.

Ill Health: A letter from the medical board approving doctors.

Settlement Agreement: a copy of the Court judgment is required.

- Directors' fees fall under remuneration and PAYE should be deducted)

- issuing of Tax directives on Shares,
- In addition, we issue tax directives to the employer at the request of a taxpayer who earns more than one income from different sources on request.

A Notice to Agent will be issued with a Tax Directive when a taxpayer has an outstanding Balance with NamRA, which must be deducted from his/her Income to be received from the employer /Funds.

TAX DIRECTIVE ON DECEASED TAXPAYERS

1. The tax directive request form should be completed by employer/fund administrators.
2. Certified Copy of death certificate & ID
3. Furthermore, the employer must provide our office with the last PAYE5 certificate and financial statement (if taxpayer registered as farmer and business) of the deceased employee for the tax year the deceased died.
4. Tax accounts for both deceased and beneficiaries should be updated.
5. All beneficiaries must be registered for income tax purposes. (including minors)
6. We encourage our taxpayers to use ITAS e-filing whenever submitting their returns in order to expedite the process of issuing tax directives
7. Tax directives are issued within seven working days.

PLEASE ATTACH THE FOLLOWING DOCUMENTS FOR THE ESTATE (DECEASED) CASE WHEN REQUESTING FOR DEREGISTRATION:/TAX CLEARANCE CERTIFICATE

1. Certified Copy of death certificate
2. Certified copy of deceased ID
3. Certified copy of Representative ID
4. Copy of Executorship Letter OR Power of Attorney Letter from the Masters of High Court
5. Change of Banking details (form can be obtainable at our New Business Division / Estate Section)
6. Original stamped Estate Bank Confirmation letter OR Original Executor's Bank Confirmation letter
7. Executor's Tin (Tax Number)