

12 December 2022

NOTICE TO THE PUBLIC

CERTIFICATE OF GOOD STANDING – TRANSITIONAL ARRANGEMENTS

The Namibia Revenue Agency (NamRA) is revising the Guidelines for acquiring a Tax Certificate of Good Standing and has since received input from several stakeholders. The revised Guidelines are expected to become effective on 1 June 2024.

In the interim, the following transitional arrangements shall apply to the taxpayers with payment arrangements to enable them to be issued with a Certificate of Good Standing until the effective date of the Guidelines:

1. At the date of application of the first Certificate of Good Standing, a taxpayer is required to pay an amount equal to 10% of the outstanding capital balance.
2. The payment plan shall be registered on the Integrated Tax Administration System (ITAS) and instalments shall be spread across a period of twelve consecutive months.
3. When requesting an additional Certificate of Good Standing, a taxpayer needs to demonstrate that they have honoured the instalments either through consecutive monthly payments or by paying an amount larger than the agreed monthly instalment.
4. A taxpayer who secures a procurement contract shall be required to settle all outstanding capital amounts promptly.
5. Any taxpayer who fails to honour the payment arrangement, as duly recorded on ITAS, shall only be given a Certificate of Good Standing upon payment of an amount equal to 20% of the capital balance.
6. The transitional arrangements shall be implemented with immediate effect and no discretion shall be allowed in the issuance of Certificate of Good Standing.
7. All NamRA staff have been directed to ensure strict adherence to the above stated transitional arrangements.

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The above measures are designed to enhance administrative simplicity and promote general compliance.

ISSUED BY:

Sam SHIVUTE

Commissioner

