

Namibia Revenue Agency  
PO Box 569  
Windhoek, Namibia



Enquiries: Tonateni Shidhudhu  
Email address: [tonateni.shidhudhu@namra.org.na](mailto:tonateni.shidhudhu@namra.org.na)  
Tel: +264 81 141 8303

## MEDIA RELEASE

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### NamRA TO SCRUTINISE ZERO TAX RETURNS

The Namibia Revenue Agency (NamRA) has noticed that several businesses continuously submit zero-tax returns, essentially indicating that no profits were recorded for the relevant tax years.

From 2017 to date, 172,021 zero tax returns were submitted by 56,881 taxpayers or businesses in respect of Income Tax, while 16,001 taxpayers tendered 138,245 zero tax returns for Value Added Tax (VAT) for the same period.

NamRA acknowledges that there are valid reasons for submitting zero tax returns. However, we have detected that certain businesses evade tax by declaring zero tax returns, despite continuing to trade and making profits, in some instances securing multi-million-dollar tenders from the Government and Public Enterprises. Therefore, NamRA is establishing an investigative team as from 1 July 2023 to determine the validity of the submitted zero tax returns.

In the meantime, all businesses registered for tax purposes and have incorrectly submitted zero tax returns, whether for Income Tax or VAT are urged to contact our offices across the country with the view to revise their returns, make payments where applicable or make payment arrangements on or before 30 June 2023. Further enquiries in this regard may also be forwarded to [info@namra.org.na](mailto:info@namra.org.na).

In the event that no revision is made by the taxpayer by end of next month and an audit establishes that there are amounts owing in respect of the various taxes, NamRA will then invoke the applicable recovery framework, which amongst others include the appointment of third-party agents and litigation.

NamRA is committed to enhancing compliance with the Namibian tax, customs and excise laws as guided by its internal processes.

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Issued by:  
Sam SHIVUTE  
Commissioner

