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## MEDIA RELEASE

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### MORATORIUM ON THE PAYMENT OF TAX REFUNDS TO PROVISIONAL TAXPAYERS

The Namibia Revenue Agency (NamRA), has detected a scam related to tax refund claims submitted by individual provisional taxpayers. The fraud investigation has commenced and significant progress and discoveries have been made.

The observed trend is that several individual taxpayers' profiles are changed (mostly with the assistance of taxpayer representatives and/or bookkeepers) to provisional taxpayers' status, which is associated with taxpayers earning income from sources additional to their employment, such as farming. Subsequently, revised returns would be submitted with inflated expenses, which then result in tax refunds becoming due to the affected taxpayer.

The preliminary indications are that several role-players are involved and although possibly premature, we cannot rule out the active participation of our staff in this scam.

We can indicate that thus far, tax refund claims worth N\$15 million appear to be linked to this scam, as the investigation is gaining momentum. NamRA has already opened criminal cases against identified suspects, while the administrative violations will also be pursued in line with the applicable statutes. We encourage those who might have unwittingly benefited from this scam to engage our offices across the country, to aid the investigation in exposing the true masterminds of this scam.

As a mitigating measure, the processing of all tax refund claims for individual provisional taxpayers will be halted with immediate effect until 30 June 2022, to determine the full extent of this scam and its real impact on the public purse. Tax refund claims in respect of other tax types such as individual taxpayers and Value Added Tax (VAT) shall not be affected by this moratorium.

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Issued by: 

Sam SHIVUTE  
Commissioner  
Namibia Revenue Agency

