

8 JUNE 2022

NOTICE TO ALL EMPLOYERS

In terms of Schedule 2 (14) (2) to the Income Tax Act 1981 (Act No. 24 of 1981), all Employers must submit a declaration in a prescribed form monthly when making a payment of tax deducted from the remuneration paid to Employees.

This notice serves as a reminder to all Employers who have not yet submitted all the monthly forms with details of their respective employees and tax deducted, to do so immediately as the due date has lapsed. According to Schedule 2(2)(1), the form is due for submission within 20 days after the end of the month during which tax was deducted from the remuneration of an Employee.

Most importantly, Employers are reminded that Employees can only file their annual tax returns, due on 30 June 2022, on the ITAS Portal once their respective Employers have submitted all the monthly forms to the Namibia Revenue Agency (NamRA). Details relating to amounts of tax deducted from each Employee will thus be populated automatically on the account of each Employee when the Employer has fulfilled the obligation as articulated above.

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