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PUBLIC NOTICE

31 July 2025

EXTENSION FOR SUBMISSION OF RETURNS IN LINE WITH SECTION 21 OF THE INCOME TAX ACT

The Namibia Revenue Agency (NamRA) hereby informs all taxpayers affected by the implementation of section 21 of the Income Tax Act, 1981 (Act No. 24 of 1981), that the submission of returns has been extended to 31 October 2025.

The recently amended section 21 provides for the limitation in respect of setting-off assessed losses incurred in any previous year which has been carried forward from the preceding year of assessment.

The extension in this regard is owing to system readiness and applies to returns that would have become due on **31 July, 31 August and 30 September 2025**.

NamRA sincerely apologizes for any inconvenience caused and appreciates your understanding and cooperation. For any further assistance, kindly contact **Ralph Shikongeni** via email to ralph.shikongeni@namra.org.na.

ISSUED BY:

Yarukeekuro Ndorokaze
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