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PUBLIC NOTICE

EXTENSION OF TRANSITIONAL ARRANGEMENTS – TAX CERTIFICATE OF GOOD STANDING

The Namibia Revenue Agency (NamRA) hereby announces that the current procedures regarding the issuance of the Tax Certificate of Good Standing will remain in place until 31 March 2025. Following the revision of the Guidelines for Acquiring a Tax Certificate of Good Standing early last year, the new guidelines were initially set to become effective on 1 June 2024. However, the transition period has now been extended to 31 March 2025 and the new Guidelines for Acquiring a Tax Certificate of Good Standing shall only become effective on 1 April 2025.

The following transitional arrangements shall continue to apply to taxpayers with payment arrangements, enabling them to be issued a Certificate of Good Standing until the effective date of the new Guidelines:

1. **Initial Application:** At the time of applying for the first Certificate of Good Standing, a taxpayer is required to pay an amount equal to 10% of the outstanding capital balance.
2. **Payment Plan Registration:** The payment plan shall be registered on the Integrated Tax Administration System (ITAS) with instalments spread across twelve consecutive months.
3. **Additional Certificate Requests:** When requesting an additional Certificate of Good Standing, a taxpayer must demonstrate that they have honoured the instalments either through consecutive monthly payments or by paying an amount larger than the agreed monthly instalment.
4. **Procurement Contracts:** A taxpayer who secures a procurement contract shall be required to promptly settle all outstanding capital amounts.
5. **Non-Compliance:** Any taxpayer who fails to honour the payment arrangement as recorded on ITAS shall only be issued a Certificate of Good Standing upon payment of an amount equal to 20% of the capital balance.

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

ISSUED BY:
Victor Musiwa
Acting Chief Strategic Communications and Support Engagements
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