

11 January 2023

PUBLIC NOTICE

NamRA TAX COLLECTION VIA THIRD-PARTY AGENTS

The Namibia Revenue Agency (NamRA) recently approved internal Standard Operating Procedures (SOPs) relating to the appointment of Third-Party Agents. These SOPs regulate the actions taken by NamRA upon failure by taxpayers to pay their tax liabilities as and when they become due and payable.

The tax laws administered by NamRA provide avenues for the recovery of tax debts and empower the NamRA Commissioner to direct a Third-Party Agent who holds any money on behalf of a defaulting taxpayer to pay a specified amount to NamRA in satisfaction of the taxpayer's arrears.

The appointment of a Third-Party Agent includes an employer where the taxpayer is employed, who holds money on behalf of or owes money to the defaulting taxpayer, who is then obliged by virtue of the appointment to pay the amount owed in tax over to NamRA. Similarly, this includes approaching financial institutions to transfer owned funds to NamRA.

In addition, taxpayers are informed that any tax refund owing to them shall first be set off against outstanding debt on any account. We therefore urge all taxpayers to pay on time or make necessary arrangements to settle their debt.

The SOPs became effective on 3 January 2023 and are expected to contribute to optimizing organizational efficiency, service delivery and cost effectiveness, enhancing revenue collection and improving voluntary compliance.

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