

Enquiries: Ralph Shikongeni
Email: ralph.shikongeni@namra.org.na

PUBLIC NOTICE

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

The Namibia Revenue Agency (NamRA) herewith announces a further extension for the submission of Income Tax Returns related to section 21 of the Income Tax Act, 1981 (Act No. 24 of 1981), to 31 October 2026.

NamRA previously extended the submission of returns in this regard to 31 March 2026, to allow for system readiness, which is still ongoing, thereby necessitating the latest extension.

The recently amended section 21 provides for limitations in respect of setting off assessed losses from being carried over to the next tax year. Therefore, taxpayers with losses of above 1 million incurred in previous year are required to apply the amended section.

The extension in this regard applies to Income Tax returns that would have been due between 31 July 2025 and 30 September 2026. NamRA sincerely regrets any inconvenience resulting from this extension. For further assistance, kindly contact Mr. Ralph Shikongeni via email to Ralph.Shikongeni@namra.org.na.

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ISSUED BY:

Yarukeekuro Ndorokaze

Chief Strategic Communications and Support Engagements