

## **PUBLIC NOTICE**

**23 October 2023**

### **SUBMISSION OF OBJECTIONS AND APPEALS**

The Namibia Revenue Agency (NamRA) hereby informs the public that to ensure fairness and impartiality in dispute resolution, it has established a dedicated Objections and Control Unit, which is independent from the assessment teams. The Unit started its operations on 1 September 2023, headed by a Senior Manager.

The mission of this Unit is to resolve tax objections and customs appeals, in a fair and impartial manner, within the ambit of the revenue laws administered by NamRA. In reviewing tax objections or customs appeals, the Unit may require taxpayers or traders to submit information and documents within a specified time and attend meetings to support the grounds of objection. After having reviewed the grounds of objection, the assessment may be disallowed or allowed in whole or in part. However, the Unit will specify the reasons for the objection decision and issue a Notice of Objection Outcome to the taxpayer within 90 days from the date of lodging the objection.

### **OBJECTIONS AND APPEALS LEGAL FRAMEWORK**

The revenue laws administered by NamRA are the Value Added Tax (VAT) Act 2000 (Act No. 10 of 2000), Income Tax Act 1981 (Act No. 24 of 1981), Export Levy Act 2016 (Act No. 2 of 2016), and Customs and Excise Act 1998 (Act No. 20 of 1998). These statutes provide the legal framework for dispute resolution across the tax types administered by NamRA.

#### **Income Tax Act and Value Added Tax Act**

If a taxpayer disagrees with a tax assessment or decision, he/she has 90 days from the assessment date to file an objection, specifying the grounds in writing. The objection may be accepted, rejected, or partially accepted. If rejected, the taxpayer may appeal to the Tax Tribunal within 60 days.

## Export Levy Act and Customs and Excise Act

Exporters dissatisfied with customs assessments or export levy calculations can object within 90 days. The Commissioner may reduce, change, or reject the assessment. If there are no objections or the objection is rejected, the assessment becomes final.

The aggrieved party may appeal to the Minister of Finance and Public Enterprises within three months from the date of determination regarding the goods' value, origin, date of purchase, quantity, description, or characteristics.

## HOW TO SUBMIT OBJECTIONS AND APPEALS

Taxpayers and traders should submit tax objections and customs appeals electronically via the ITAS portal. When lodging tax objections or customs appeals, it is important to state the grounds and cite the relevant legal provisions.

## NEED ASSISTANCE

For any inquiries or clarifications, don't hesitate to contact the Objection and Control Unit at [objectionscontrol@namra.org.na](mailto:objectionscontrol@namra.org.na). At NamRA, we're committed to ensuring a transparent, fair, and accessible dispute resolution process. Your engagement is vital in shaping a tax system that benefits everyone.

Thank you for your continued cooperation and we look forward to serving you with passion.

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Issued by:

Sam SHIVUTE  
Commissioner

