Q&A

REGISTRATION & TAXPAYER SERVICES

WHAT IS REGISTRATION AND WHY IT MATTERS

Q1: What does "registration" mean at NamRA?
A: Registration is the legal process of officially recording a person or business with NamRA so that tax obligations can be correctly identified, managed and complied with. Once registered, a taxpayer is issued with a Taxpayer Identification Number, known as a TIN.

Q2: Why is registration important?
A: Registration ensures that taxpayers meet their legal tax obligations which are to make accurate declarations to file accurate returns on time, pay the correct amount of tax by the due date. Ensuring that you are registered with NamRA as a taxpayer may protects taxpayers from non-compliance with tax obligations.

Q3: Does registration mean I must immediately pay tax?
A: No. Registration creates a record. Tax becomes payable only when there is a legal obligation based on income, business activity, employment, or imports.

Q4: Is registration optional?
A: No. Where a person or business is liable under Namibian tax laws, registration is a legal requirement. Failure to register does not remove the tax obligation.

Q5: What does a TIN do?
A: A TIN is your official tax reference. It links you to the correct tax types, returns, payments and services.

NamRA
Namibia Revenue Agency

WHO MUST REGISTER FOR A TIN

Q1: Who is required to register for a TIN?
A: Any individual or entity that has, or becomes liable, under Namibian law to declare, withhold, or pay any tax administered by NamRA is legally required to register for a Taxpayer Identification Number (TIN).

Q2: Do individuals need to register for a TIN?
A: Yes. Individuals earning taxable income that means income from employment, business, rentals, investments, or other taxable sources from within Namibia must register for a TIN.

Q3: Do businesses need to register for a TIN?
A: Yes. All businesses, including companies, close corporations, partnerships, sole proprietors, informal traders and trusts, must register for a TIN before conducting taxable activities.

Q4: What about non-profit organisations or churches?
A: Non-profit and charitable organisations must still register for a TIN.

Any tax exemption must be formally approved by NamRA and is not automatic. After registering for a TIN, the organisation must formally apply to NamRA for exemption in terms of Section 16 of the Income Tax Act as amended by submitting the prescribed supporting documentation.

NamRA will assess the application and where the institution qualifies, a formal ruling confirming the exemption will be issued.

HOW TO REGISTER FOR A TIN

Q1: How can a taxpayer register for a TIN?

A: Taxpayers can register:

1. Online through the ITAS portal,
2. At a NamRA office as a walk-in taxpayer, or
3. Through assisted or manual registration where online access is not possible.

Q2: What information is required to register for a TIN?

A: Basic identification details, proof of address and where applicable, business or income information. Requirements differ depending on whether the taxpayer is an individual or a business.

Q3: How long does TIN registration take?

A: Where information is complete and accurate, TINs are issued promptly after approval. Taxpayer may expect the approval of their TIN application within 7 working days of submission of application.

Q4: What causes delays in TIN registration?

A: Missing documents, incorrect information, or duplicate records. Accurate and complete details help NamRA approve the request faster.

DIFFERENT TAX TYPES – WHAT DO THEY MEAN?

Q1: What are tax types?

A: Tax types are specific tax obligations linked to a TIN (Tax Identification Number) , such as Income Tax, Value Added Tax , Employee Tax (PAYE), or Value added Tax on Imports (Import VAT).

Q2. What is Income Tax?

A: Income Tax is a tax charged on income earned by individuals and entities in Namibia. This includes income from employment, business profits, rental income and other taxable earnings. Income Tax is imposed in terms of the **Income Tax Act, 1981 (Act No. 24 of 1981)** as amended and is administered by the **Namibia Revenue Agency**.

Q3: When must you register for Income Tax?

A: You must register for Income Tax when you earn, or expect to earn (when income accrues to you), taxable income in Namibia. This includes income from employment, business activities, rental income, or any other taxable source. Registration must be done as soon as the income is earned or is expected and not when tax becomes payable.

Q3: Is registering for a TIN the same as registering for tax types?

A: No. A TIN identifies the taxpayer. Tax types determine which taxes the taxpayer must file and pay.

Q4: When must I register for VAT?

A: VAT registration is mandatory when taxable supplies exceed, or are expected to exceed, NAD 1,000,000 in any 12-month period. Voluntary registration may apply below this threshold where the taxpayer meets legal conditions.

Q5: What is Employee Tax sometimes referred to as PAYE or ETX ?

A: Employee Tax applies to employers who pay salaries or wages (remuneration) and are required by law to withhold and remit PAYE to NamRA.

Q6: What is Import VAT?

A: Import VAT applies when goods are imported into Namibia and VAT is payable at the point of importation.

Q1: What happens if I do not register?

A: Failure to register does not remove tax liability. NamRA may register a taxpayer through Tax Authority registration and enforce compliance, including penalties and interest.

Q2: Can my tax details change after registration?

A: Yes. Taxpayers must update NamRA when business details, addresses, banking details, or activities change.

Q3: Do I need to update NamRA if my business changes?

A: Yes. Material changes -like address, ownership, business activity, or banking details- must be updated so tax types and obligations remain correct. This remains the primary responsibility of the taxpayer to ensure that the information on the their tax account is complete , accurate and up to date.

Q4: How can taxpayers get help?

A: Taxpayers can visit any NamRA office, use the ITAS portal, or contact NamRA through official communication channels.

Q1: What should a taxpayer ensure when registering with NamRA?

A: At the point of registration, a taxpayer must ensure that:

1. all personal or business details provided are accurate and complete;
2. the correct tax types are selected based on actual activities;
3. supporting documents submitted are valid and up to date; and
4. the registration is done as soon as a legal tax obligation arises.

Providing incorrect or incomplete information may result in delays, rejection of the application, or future compliance issues.

Q2: What should a taxpayer check after registration is completed?

A: After registration, a taxpayer must:

1. confirm that a TIN has been issued;
2. verify that the correct tax types are linked to the TIN;
3. note the effective dates of each tax type; and
4. ensure access to the ITAS portal for filing and communication.

Q3: What ongoing responsibilities does a taxpayer have after registration?

A: After registration, taxpayers are legally required to:

1. **file returns on time** for all registered tax types, even if no tax is payable;
2. **pay taxes due** by the statutory deadlines;
3. **keep proper records** to support declarations; and
4. **update NamRA** when material information changes.

Q4: What changes must be reported to NamRA?

A: Taxpayers must inform NamRA of material changes, including:

- physical or postal address changes;
- business activity or turnover changes;
- ownership, directorship, or partnership changes;
- banking detail changes; or
- cessation of business activities.

Failure to update information may result in penalties or incorrect tax assessments.

Q5: What happens if a taxpayer does not comply after registration?

A: Non-compliance may lead to enforcement actions, including:

- penalties and interest;
- estimated assessments;
- audits or investigations; or
- recovery action for outstanding taxes.

CLOSING MESSAGE

“Registration is the first step to compliance. Register early, keep your information updated, and engage NamRA before issues arise.”

“Registration does not remove the obligation to comply — it activates it.”