



**APPLICATION FOR REGISTRATION - WITHHOLDING TAX ON SERVICES
RENDERED BY A NON-RESIDENT**

OFFICE OF REGISTRATION →

MARK THIS BOX WITH AN X IF YOU
MAKE USE OF NON-RESIDENT SERVICE
PROVIDERS ON A REGULAR BASIS

(COMPLETE BLOCKS IN BLACK INK. USE CAPITAL LETTERS, AND WHERE APPLICABLE, MARK WITH AN 'X')

PART 1: BUSINESS/PERSONAL PARTICULARS	
REGISTERED/ TAXPAYER NAME	<input style="width: 100%; height: 20px;" type="text"/>
TRADE NAME	<input style="width: 100%; height: 20px;" type="text"/>
BUSINESS REG./ IDENTITY NO.	<input style="width: 100%; height: 20px;" type="text"/>
DATE OF BIRTH	<input style="width: 100%; height: 20px;" type="text"/>
BUSINESS/ RESIDENTIAL ADDRESS	<input style="width: 100%; height: 40px;" type="text"/>
POSTAL ADDRESS	<input style="width: 100%; height: 40px;" type="text"/>
CITIZENSHIP	<input style="width: 100%; height: 20px;" type="text"/>
OCCUPATION	<input style="width: 100%; height: 20px;" type="text"/>
NAME AND ADDRESS OF EMPLOYER	<input style="width: 100%; height: 40px;" type="text"/>
MAGISTERIAL DISTRICT	<input style="width: 100%; height: 20px;" type="text"/>
TAXPAYER FILE IDENTIFICATION NO.	<input style="width: 100%; height: 20px;" type="text"/>

PART 2: TAXPAYER'S CONTACT DETAILS (NOT REPRESENTATIVE)		
WORK TELEPHONE NO.	HOME TELEPHONE NO.	FAX NO.
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
CELLPHONE NO.	EMAIL ADDRESS	
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	

PART 3: BANKING DETAILS	
BANK	<input style="width: 100%; height: 20px;" type="text"/>
ACCOUNT NO.	<input style="width: 100%; height: 20px;" type="text"/>
ACCOUNT HOLDER	<input style="width: 100%; height: 20px;" type="text"/>
TYPE OF ACCOUNT	BRANCH CODE
SAVINGS <input style="width: 20px; height: 20px;" type="checkbox"/>	<input style="width: 100%; height: 20px;" type="text"/>
CURRENT <input style="width: 20px; height: 20px;" type="checkbox"/>	OFFICIAL BANK STAMP
TRANSMISSION <input style="width: 20px; height: 20px;" type="checkbox"/>	

I DECLARE THAT THE PARTICULARS PROVIDED ARE CORRECT.			
NAME	CAPACITY	SIGNATURE	DATE
<hr style="border: 0; border-top: 1px solid black;"/>	<hr style="border: 0; border-top: 1px solid black;"/>	<hr style="border: 0; border-top: 1px solid black;"/>	<hr style="border: 0; border-top: 1px solid black;"/>

REGIONAL OFFICES

WINDHOEK Receiver of Revenue, Moltke St., Private Bag 13185, Windhoek Tel.: (061) 209 2644/5 Fax: (061) 209 2001	OSHAKATI Receiver of Revenue, Dr. Agostino Neto St., Private Bag 5548, Oshakati Tel.: (065) 229 728/9 Fax: (065) 221 190	KEETMANSHOOP Receiver of Revenue., Hampie Plichta Ave., Private Bag 22151, Keetmanshoop Tel.: (063) 220 1000 Fax: (063) 244 863/222 041	WALVIS BAY Receiver of Revenue, Cnr. Sam Nujoma Ave. & 14th Rd., Private Bag 5027, Walvis Bay Tel.: (064) 208 6073/4/5 Fax: (064) 208 6100	OTJIWARONGO Receiver of Revenue, Cnr. Dr. Libertine Amathila Ave. & Frans Indongo St. P.O. Box 2127, Otjiwarongo Tel.: (067) 300 400 Fax: (067) 300 401	RUNDU Receiver of Revenue, Markus Siwarongo St., Private Bag 2117, Rundu Tel.: (066) 265 030 Fax: (066) 256 546	KATIMA MULILO Receiver of Revenue, Ngoma Rd., Boma, Private Bag 1029, Ngweze Tel.: (066) 252735/53 Fax: (066) 252777
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REPUBLIC OF NAMIBIA

MINISTRY OF FINANCE DIRECTORATE: INLAND REVENUE

Tel.: (00 264 61) 209 2150
Fax: (00 264 61) 231177

Enquiries: M. H. A. Beyer

Inland Revenue Building,
Moltke Street,
Private Bag 13185,
WINDHOEK, NAMIBIA

20 February 2012

Dear Taxpayer,

INCOME TAX: WITHHOLDING TAX ON SERVICES (WTS)

The Income Tax Act has been amended on 30 December 2011 to introduce a withholding tax (final tax) when a Namibian resident person or company must pay an entertainment fee, management fee, consultancy fee or director's fee to a non-resident person or company for such services. The Namibian resident is liable to withhold tax on the service fee paid to the non-resident. The withholding tax on services is payable within 20 days after the month following the month in which the payment to the recipient was made.

The Income Tax Act makes provision for a return to be submitted on a prescribed form. To enable the Directorate Inland Revenue to distribute the monthly return on time to those persons or institutions liable to withhold tax and to remit it within the prescribed time to the Directorate Inland Revenue, it is essential to obtain the necessary information for the registration process. See the reverse side of this letter for an application form for registration. Make sure to indicate whether you make use of non-resident service providers on a regular basis in the space provided in the top right-hand corner of the application form.

When rendering your Withholding Tax on Services (WTS) Return, please make use of your new WTS File Identification Number (FIN). Your WTS FIN is comprised of the first 9 digits of your Income Tax (ITX) FIN plus the digit 8, e.g. ITX FIN: 1234567-01-1 will result in the WTS FIN: 1234567-01-8.

**Inland Revenue
Ministry of Finance**

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