



## VAT - APPLICATION FOR REGISTRATION / VOLUNTARY REGISTRATION / VAT IMPORT ACCOUNT

Before completing this form, please read the notes overleaf and the leaflet "VAT - Guide for Vendors" (VAT leaflet 1)

**PART 1**

(1) Registered Name

(2) Trade Name

(3) Place of Business

  
  
  


(4) Postal Address

  
  
  


(5) Postal Code

(6) Magisterial District in which Business is located

(7) Taxpayer Identification  
(7) Number

(8) Application is for

 Registration  or  Voluntary Registration

(9) In the case of a person whose only taxable activities are farming activities, one of the following tax periods must be elected

 Two calendar months  Four calendar months  Six calendar months  Twelve calendar months

(10) Will you be an exporter of goods and services

 Yes  or  No

(11) State the business-address where records will be kept: .....

(12) If this address is in any country other than Namibia, are the accounting records maintained on a centralised computer system which is linked to your place of business in Namibia

 Yes  or  No (tick if applicable)

(13) Main taxable activity .....

**PART 2**

(a) State commencing date of business.....

(b) If any existing business was taken over or purchased, state the purchase date .....

(c) If any existing business has been taken over, state the trading name of the business, the previous owner and VAT Registration number (if applicable)

(16) Trading Name

(17) Previous Owner

(18) VAT File Identification Number

(d) Value of stock and assets transferred (exclude TAX) .....

**DETAILS OF TURNOVER (EXCLUDING TAX)**

Details of annual taxable supplies of goods and services / fees

For the year ending .....

Total Standard Rate sales

Total Exempt Rate sales

**For official use only**

Date of Receipt

**Address of Branches (if any)**

Self Accounting

(23)	<input type="text"/>	YES	NO
(24)	<input type="text"/>	YES	NO
(25)	<input type="text"/>	YES	NO
(26)	<input type="text"/>	YES	NO
(27)	<input type="text"/>	YES	NO

**DETAILS OF BANK ACCOUNT**

(28) Name of Bank or Building Society .....

(29) Branch Code

(30) Number of Bank Account

Confirmation by Bank

Bank Stamp

Signature

**Particulars of representative of enterprise (e.g. Sole Proprietor, Partner, Manager Director etc.)**

(31) (a) Initials and Surname .....

(32) (b) Residential Address .....

(33) (c) Tel Work: ..... (34) Home: .....

**Part 3: For Importers only**

Application to arrange a VAT import Account. I hereby apply for a VAT Import Account  (tick if applicable)

(35) Estimated Annual Value of Imports N\$ .....

(36) Estimated Annual Number of Imports N\$ .....

I ..... (proprietor / director / partner) hereby declare that the particulars given herein are correct and hereby apply for registration / voluntary registration for Value-Added Tax and / or to apply for VAT Import Account. (Delete which is not applicable.)

Signature ..... Capacity ..... Date .....

**Warning:** It is a serious offence to make false declarations or fail to apply for registration under the Value-Added Tax act, 2000 section 15(6), and may render you liable to severe penalties.

**For office use only**

\*Registration / VAT Import Account **Recommended / Not Recommended\***

Effective date of registration .....

Signature ..... Date .....

\*Registration / VAT Import Account Approved / Not Approved\*

Signature ..... Date .....

Reason for refusal: .....

\*Delete if inapplicable

## Notes to form VAT 1 - Application for Registration / Voluntary Registration or to apply for VAT Import Account

**Block No.**

- Registered Name - in the case of business run by an individual, give the full name of the sole proprietor. If the business is a partnership, give the names of partners. In other cases, state the name of the legal entity as it appears on legal documents (such as the certificate of incorporation).
- Trade Name - If a trading name is used by the enterprise, insert this in block 2.
- Place of Business - Insert the full address of the main place of business.
- Postal Address - for mailing purposes.
- Postal Code - if you have a postal code, insert it here; otherwise leave it blank.
- State Magisterial district in which business is located.
- Tax payer Identification Number - you can obtain this from your Income Tax Certificate.
- Please note that if you are registered for VAT, you may not apply for cancellation of the registration due to reduced turnover, until after the expiration of a period of two years from the date the registration took effect. You must furnish detailed reasons in a separate letter explaining why you are applying for voluntary registration.
- This is a once off decision to be made and cannot be changed later.
- Please indicate in a separate letter the nature of the goods and services and estimate the ratio between exports and local supplies.
- 11-12 Section 48 of the VAT Act 2000 prescribes that records must be maintained in Namibia. The only exception is if accounting records are maintained on a centralised computer system in another country and linked to the registered person's place of business in Namibia.
- Main Taxable Activity - for example, wholesale clothing, retail foodstuffs etc.
- Commencing Date of Business - if the business was originally started by you, insert date of commencement.
- Purchase Date of Business - if you purchased the business as a going concern, insert the date you took it over.
- 16-18 Give details of previous owner of the business.
- If you took over stocks and assets, state value (cost price excluding tax) at the time of transfer.
- If your business has been in existence for more than a year, state total annual taxable supplies (excluding tax) of goods and / or services. Otherwise, estimate total annual taxable supplies of goods and or services for the next 12 months.
- 21-22 Estimate value in each category of VAT; the total of block 21 should equal the figure in block 20.
- 23-27 If your business has branches, supply details. State if branches has an independent accounting system.
- 28-30 You must present this form to your bank for confirmation of your bank account. This must be the same bank account used for Income Tax purposes. **No foreign bank details are accepted.**
- 31-34 Supply details as requested.
- 35-36 Insert details of importations during the last 12 months or estimate value and frequency of imports for the next 12 months.