

## VISION

To be a World Class Revenue Agency, Serving with Passion to Positively Impact the Livelihood of every Namibian.

## MISSION

We administer and enforce the Tax and Customs laws of Namibia with consistency, fairness, efficiency and effectiveness in an effort to mobilise domestic revenue.

## OUR VALUES

**Integrity:** We have set ourselves, high ethical standards in the execution of our duties and strive to do what is right in all circumstances.

**Fairness:** We treat everyone in the same situation equally.

**Diversity:** We recognise and appreciate differences in ethnicity, backgrounds, age, skills, perspectives and education. We believe that a diverse workforce is one of our biggest assets.

**Efficiency:** We continuously identify and develop solutions to address inefficiencies in our processes, systems and operations.

**Agility:** We believe in the concept of continuous improvement, embracing change, leveraging on Information Communication Technology (ICT) and always ready to respond to the demand of digital transformation.

## CONTACT US

AT THE FOLLOWING DETAILS

### Katima Mulilo

T: +264 (66) 252 1164  
+264 (66) 252 753

Brendan Simbwaye Complex (Midas) Trans Caprivi Highway

### Keetmanshoop

T: +264(63) 220 1000  
Hampie Plitcha Street

### Large Taxpayers

+264 (61) 433 0201  
+264 (61) 433 0197  
Moltke Street

### Oshakati

T: +264 (65) 229 700  
Dr Augustino Neto Street

### Otjiwarongo

T: +264 (67) 300 400  
Dr Libertina Amathila Ave and Dr Frans Indongo ST

### Rundu

T: +264 (66) 265 000  
Markus Siwarongo Street

### Walvisbay

T: +264 (64) 208 6000  
C/O Sam Nujoma Avenue & 14th Road

### Windhoek

T: +264 (81) 959 4000  
Moltke street

## NamRA SATELLITE OFFICE TELEPHONE EXTENSION-OPEN LINES

Section	Tel Numbers
Outapi	(+264) 65 251 513
Eenhana	(+264) 65 263 148
Tsumeb	(+264) 67 220 083
Khorixas	(+264) 67 332 271
Mariental	(+264) 63 240 487
Oranjemund	(+264) 63 230 041
Luderitz	(+264) 63 203 522
Swakopmund	(+264) 64 405 185
Gobabis	(+264) 62 562 050
Nkurenkuru	(+264) 66 264 930
Omuthiya	(+264) 65 247 674
Opuwo	(+264) 65 273 664

[www.namra.org.na](http://www.namra.org.na)



## TAXATION OF BUSINESS INCOME

*Serving with passion...*

For tax purposes, all income earned from any business activities carried out in Namibia is taxable.

### Example of informal business include:

Informal Business such as hair salons, barbers, taxi and bus services, door to door selling vocational work is subject to income tax. Income earned from rendering these services is taxable.

### Formal Businesses:

- 1. Companies:** mainly registered for income tax purposes upon incorporation in Namibia;
- 2. Close Corporations:** mainly registered for income tax purposes upon incorporation in Namibia;
- 3. Trusts:** Trustees or duly appointed representatives have the obligation to register Trusts for applicable taxes;
- 4. Joint Ventures:** operate as a partnership and are mainly registered for Value Added Tax as income tax is borne by individual parties to the joint venture and
- 5. Sole Proprietors “trading as”:** a sole proprietor should apply for tax registration of applicable taxes.

## Registration for Tax Purposes

### Income Tax:

All persons who earn income of more than N\$100,000.00 in a year from one or multiple sources should complete an application for registration as a taxpayer.

### Value Added Tax:

All businesses that make annual taxable supplies of more than N\$500,000.00 must apply for Value Added Tax registration.

### Applicable Tax Rates

The tax year-end for individuals runs from 1 March to 28 February each year.

The lowest income tax rate for individuals is 18%

The highest income tax rate for individuals is 37%

Trusts are taxable as natural person, which means any income earned during any year that is above N\$100,000.00 is taxable.

Companies and Close Corporations pay tax on each dollar of profit earned at a rate of 32% (this rate does not apply to mining companies).

*For a full list of tax rates see our brochure “General Tax Information”.*

### Due date for submission of tax returns:

Companies and Close Corporations - 7 months after year end.

*If you are conducting any business in Namibia, being in a formal or informal set up, the income you receive is subject to tax.*