

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

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www.namra.org.na



TAXATION ON COMPANIES AND CLOSE CORPORATIONS

Serving with passion...

Companies that do not trade in mining activities are taxed at a flat rate of 32%.

Companies are required to make two provisional payments and must submit two provisional tax returns, the first one within 6 months after the start of the financial year and a second one at end of the financial.

Expenditure that can be deducted from income include but not limited:

- 1) For the purpose of determining the taxable income derived by any person from carrying on any trade within Namibia, allowed as deductions from the income is expenditure and losses actually incurred in Namibia in the production of the income, provided such expenditure and losses are not of a capital nature.
- 2) An allowance of 20% of the cost of erecting a building is deductible in the year the building was brought into use, and 4% for each of the following 20 years.

For a full list of general deductions, see section 17 of the Income Tax Act.

Expenditure that can be deducted from income includes:

- 1) Domestic or private expenses including repair of house;
- 2) Expenses not relating to the production of income;
- 3) Amount paid in respect of land tax; and
- 4) Loss or expense which is recoverable from an insurance contract.

For a full list of expenses not allowed, see section 24 of the Income Tax Act as amended.

A company must submit a **self-assessment return of income: Company and Close Corporation** within 7 months of the company's year-end.

A company carrying on business in Namibia is required to appoint a Public Officer to represent it for its tax affairs.