

Inland Revenue Department

Mission Statement

To administer the tax laws in an efficient and effective manner to maximize State Revenue from internal taxation sources

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REPUBLIC OF NAMIBIA



MINISTRY OF FINANCE

INLAND REVENUE DEPARTMENT

A screenshot of a tax form titled 'RETURN FOR REMITTANCE OF EMPLOYEE'S TAX'. The form includes fields for 'OFFICE OF REGISTRATION', 'EMPLOYEE'S NAME', 'EMPLOYER'S NAME', and 'EMPLOYER'S ADDRESS'. It also features several tables for recording tax data, including columns for 'EMPLOYEE'S NAME', 'EMPLOYER'S NAME', 'EMPLOYER'S ADDRESS', 'EMPLOYEE'S TAX', and 'EMPLOYER'S TAX'. The form is presented on a yellow background.

EMPLOYER'S TAX OBLIGATIONS

*Strengthening Knowledge of
Tax Laws and Procedures*

EMPLOYER'S TAX OBLIGATIONS

An employer is any person who pays an amount by way of remuneration to an employee.

Each person who becomes an employer is required to apply to Inland Revenue Department for registration as an employer within **14 days** of becoming an employer.

An employer is required to deduct tax from the salary of an employee in accordance with the tax rates and pay over such an amount to Inland Revenue Department.

No agreement should be made between an employee and employer not to deduct tax from the salary.

An employer should issue an employee with a tax certificate (PAYE 5 certificate) indicating the total remuneration and the amount of employees' tax deducted. The certificate should be delivered:

- 1) Within **30** days after end of February, if the employer has not ceased to be an employer to such an employee;
- 2) Within **14** days if the employer has ceased to be an employer in relation to such an employee; and
- 3) Within **7** days if the employer has ceased to be an employer.

An employer is required to submit, **within 30 days from 28 Feb**, a return showing details of all employees, total remuneration paid and tax deducted.

Due Date for the payment of the deducted tax and submission of the employer's return is within **20** days after the end of the month during which the amount was deducted from the employee's remuneration.

Penalties and Interest

A penalty of 10% and interest of 20% of the amount of tax will be levied on the late payment of tax for each month or part of the month. The penalty and interest are limited to the amount of unpaid tax.