

## 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)



## GENERAL TAX INFORMATION

*Serving with passion...*

## GENERAL TAX INFORMATION

The tax system in Namibia is based on a **Source Principle and Deemed Source Principle**. Under these principles all income earned or deemed to have been earned within the borders of Namibia is subject to taxation.

### INCOME TAX

Namibia has adopted a **Self-Assessment System**. Under this system all taxpayers are required to compute their taxable income and file tax returns by the due date on an annual basis. Individual taxpayers are categorized into three groups each submitting a different color tax return. There are brown, blue and yellow forms and Green ones for Companies & Close Corporations.

### VALUE ADDED TAX

Namibia has a **Value Added Tax System**, with the standard rate of 15% levied on most of the taxable activities. It is mandatory for a person who carries on a business with an annual taxable turnover above N\$500,000 to apply for VAT registration. VAT is levied on every taxable supply by a registered person. Some transactions are taxed at a rate of 15% or 0% while other transactions are exempt from VAT.

## INDIVIDUAL TAX RATES AS OF 01 MARCH 2024

Taxable Amount	Rates of Tax
Does not exceed N\$ 100 000	No tax payable
Exceeds N\$ 100 000 but does not exceed N\$ 150 000	18% of the amount by which the taxable amount exceeds N\$ 100 000
Exceeds N\$ 150 000 but does not exceed N\$ 350 000	N\$ 9000,00 plus 25% of the amount by which the taxable amount exceeds N\$ 150 000
Exceeds N\$ 350 000 but does not exceed N\$ 550 000	N\$ 59 000 plus 28% of the amount by which the taxable amount exceeds N\$ 350 000
Exceeds N\$ 550 000 but does not exceed N\$ 850 000	N\$ 115 000 plus 30% of the amount by which the taxable amount exceeds N\$ 550 000
Exceeds N\$ 800 000 but does not exceed N\$ 1 550 000	N\$ 205 000 plus 32% of the amount by which the taxable amount exceeds N\$ 850 000
Exceeds N\$ 1 550 000	N\$ 429 000 plus 37% of the amount by which the taxable amount exceeds N\$ 1 550 000

The year of assessment runs from 01 March to 28 February of each year

### Withholding Tax -non residents

Foreign Interest	10%
Management fee	10%
Entertainment fee	10%

### Companies Tax Rates

Corporate	32%
Diamond Mining	55%
Other Mining	37.5%

## DUE DATES

Individual Tax Return	30 June
Companies Tax Return	Seven months after financial year end
Employer's Tax Return	20 <sup>th</sup> day of the month following end of period
Value Added Tax	25 <sup>th</sup> day of the month following end of period
VAT on Imports	20 <sup>th</sup> day of the month following month of import
Individual for Farmer and/or Business Tax return	30 September