

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



MINING TAX

Serving with passion...

TAX SYSTEM IN NAMIBIA

The Namibian tax system is source-based, i.e., all income received or accrued from a source within Namibia or deemed to be from a source within Namibia, is subjected to taxation in Namibia.

REGISTRATION

All companies and closed corporations involved in mining operations must be registered at the Large Taxpayers Unit for tax purposes.

CORPORATE TAX RATES

Non-Mining Companies	32%
Diamond Mining Companies and contract mining diamond companies	55%
Non-diamond Mining Companies and contract non-diamond mining companies	37.5%

MINERAL ROYALTIES

Mineral royalties are levied in terms of the Minerals (Prospecting and Mining) Act 33 of 1992, as amended.

Precious Stones	10%
Dimension Stones	5%
Base and Rare Metals	3%
Precious Metals	3%
Nuclear Fuel Minerals	3%
Non-Nuclear Fuel Minerals	2%
Industrial Minerals	2%
Semi-Precious Stones	2%

CAPITAL ALLOWANCES

Qualifying development expenditure	33.3%
Qualifying exploration expenditure In the year of production	100%
Qualifying non-mining assets	33.3%

TRANSFER PRICING

All cross-border transactions with connected persons must be conducted on an arm's length basis. Taxpayers are required to be in possession of transfer pricing documentation to justify that the transfer prices on transactions with connected persons are concluded on an arm's length basis.

THIN CAPITALIZATION

Financial assistance from a non-resident to a resident, who is a connected person, must not exceed a debt-to-equity ratio, in relation to the resident, of 3:1. Any interest that is in excess of the 3:1 ratio is not deductible for tax purposes.

EXPORT LEVY

An export levy is imposed on goods exported or to be exported from Namibia to improve Namibia's value share in its resource base. The export levy rates for the various minerals are as outlined in table below.

Column 1			Export Levy Rates	
Main Product	Commodity code	Specific Product	EU	
Lithium	283691	Lithium Carbonates	Free	2.0%
Diamond	710210	Pure unsorted rough diamonds	2.0%	2.0%
	710221	Sorted by size	1.50%	1.50%
	710231	Sorted & graded	1.00%	1.00%
	710239	Cut & polished	0.50%	0.50%
Zinc		Products of jewellery etc.	0%	0%
	260800	Crushed Ore	2%	2%
		Zinc Concentrate	1.00%	1.00%
	2620.11	Zinc sheets	0.50%	0.50%
	2620.11	Zinc Ingots	0.25%	0.25%
	7206 - 7216	Steel Products	0.00%	0.00%
Lead, other metals	260700	Lead Concentrate	1.00%	1.00%
Uranium	261210	Uranium oxide/yellow	0.25%	0.25%
Copper	260300	CU Concentrate	1.00%	1.00%
Gold	710813	Gold bullion	1.00%	1.00%

Manganese	260200	Manganese Concentrate	1.00%	1.00%
Fluorspar	2529.21	Acid Grade Fluorspar Acid	0.25%	0.25%
	2529.22	Grade Fluorspar		
Other Metals,	711100	Pure metal	0.25%	0.25%
Precious and Semi-precious stones	710310 - 710399	Stone		
Dimension stones	251512	Stone blocks	2.00%	15.00%
Marbles	251512	Stone blocks	2.00%	15.00%
Tantalum	8103.20 8 -	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	2.00%
Gas	271121 - 271129.90	Unrefined gas of all types	1.50%	1.50%
	271111	Refined gas of all types	0.00%	0.00%
Crude oil	2707 all	Unrefined crude oil of all types	1.50%	1.50%
	270900	Refined oil of all types	0.00%	0.00%

WITHHOLDING TAXES

Withholding tax on services rendered by non-residents	10%
Withholding tax on interest received by or accrued to non-residents	10%
Non-residents shareholders tax	10% & 20%
Withholding tax on royalties	10%
Withholding tax on non-resident directors' fees	25%

The above withholding tax rates will be impacted by the double taxation agreements. Namibia has double taxation agreements with Botswana, France, Germany, India, Malaysia, Mauritius, Romania, Russian Federation, South Africa, Sweden, and the United Kingdom.