

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 sample form for the 'RETURN FOR PAYMENT OF PROVISIONAL TAX' from the Inland Revenue Department of Namibia. The form is dated 6-0/0132 and includes sections for 'OFFICE OF REGISTRATION', 'NEW/RENEWED/PROVISIONAL TAXPAYER', 'PROVISIONAL TAXPAYER INFORMATION', 'PROVISIONAL TAXPAYER INFORMATION', and 'PROVISIONAL TAXPAYER INFORMATION'. It contains various fields for personal and business details, tax amounts, and a table for tax payments.

Provisional Tax

**Strengthening Knowledge of
Tax Laws and Procedures**

PROVISIONAL TAX REGISTRATION AND FILING REQUIREMENTS

All Companies and Close Corporations are registered automatically as provisional taxpayers upon registration for tax purposes.

Individuals who should register as a provisional taxpayer:

1. Any taxpayer who is registered as a farmer; and
2. Any individual who earns income that is not remuneration.

An individual who meets the above two requirements should apply for registration as a provisional taxpayer with Inland Revenue Department.

All individuals registered as provisional taxpayers are required to submit two provisional tax returns with payments in a year.

1. *First one by 30 August and pay half the annual estimate; and*
2. *Second one not later than 28 February and pay the total tax due.*

Filing Requirements

All Companies and Close Corporations are required to submit two provisional tax returns with payments in a year.

1. First one within six months of the beginning of the financial year and pay half of the annual estimate; and
2. Second one not later than the last day of the financial year and pay the total tax due.

Penalties

A penalty of up to 100% of the unpaid tax is charged if the first payment is less than 40% of the total tax and the total amount paid during the year is less than 80% of the total tax due for the year.

A 10% penalty, limited to the tax amount, is levied on the late payment of the provisional tax.

A penalty of N\$100 per day is levied on the late submission of the provisional tax return.