

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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NamRA SATELLITE OFFICE TELEPHONE EXTENSION-OPEN LINES

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Luderitz	(+264) 63 203 522
Swakopmund	(+264) 64 405 185
Gobabis	(+264) 62 562 050
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www.namra.org.na



TAXATION ON RENTAL INCOME

Serving with passion...

Rental Income consists of income received from leasing and hiring of immovable and movable properties.

Immovable Property includes premises, land, building, house, backyard flat, and office space. Income received from any agreement for the usage of the property is taxable, provided that such a property is situated in Namibia.

Money paid to terminate the rental agreement is also taxable and should be included in the income for the year.

Advance rent is taxable during the year of receipt because it is income received in the hands of the owner of the property and should be included in the income for the year.

The amount stipulated in the lease agreement as the value of improvements to be done on the land or building by the lessee should form part of the taxable income of the owner/lessor of the land or building.

A returnable deposit paid by a tenant is not taxable in the hands of the lessor. However such amount will be taxable if the deposit is forfeited to the lessor.

Deductible Expenses relating to Immovable Property

Expenses incurred to produce rental income are deductible. The expenses may include repairs, maintenance, security, advertising and municipal bills relating to the property being rented out.

Movable Property includes items such as vehicles, machinery, computers, tents, tables and chairs. Income received in respect of these items is taxable.

Deductible Expenses relating to movable property

General expenses incurred to produce rental income from movable property are deductible from income. These may include administrative, maintenance, insurance, repairs, transportation and running expenses.

Tax Records

Every owner of the property is required to keep all the rental or lease agreements, bank statements and any other bookkeeping records and submit them to Inland Revenue when requested to do so.