

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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Oranjemund	(+264) 63 230 041
Luderitz	(+264) 63 203 522
Swakopmund	(+264) 64 405 185
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Omuthiya	(+264) 65 247 674
Opuwo	(+264) 65 273 664

www.namra.org.na



STAMP AND TRANSFER DUTIES

Serving with passion...

STAMP DUTY

Legal Instruments subject to stamp duty include:

1. Antenuptial or postnuptial contract;
2. High purchase agreement;
3. Lease agreement;
4. Mortgage bond; and
5. Power of Attorney

For a full list see schedule 1 to the Stamp Duty Act

Exempt instruments include:

1. If the duty would be payable by the Government, Regional Council, Municipal Council or Town Council;
2. Instruments in connection with criminal proceedings;
3. Instruments on behalf of charitable or educational institutions of a public character which is exempt from income tax.

For a full list see section 4 of the Stamp Duty Act

Applicable Stamp duty rates on transfer deed:

Exempt, from N\$0 – N\$600,000.00 and from above N\$600,000.00 an amount of N\$10.00 for every N\$1,000.00 or part thereof is payable

Stamp duty is payable on a lease agreement whereby immovable property is let, whether with or without other assets, provided that no transfer duty is chargeable in respect of such lease agreement

Transfer duty rates applicable to natural persons:

All other persons, not natural persons, pay transfer duty at a rate of 12%

Amount (NAD)	Rate
0 to N\$600,000.00	Exempt
Above N\$600,000.00 but not more than N\$1,000,000.00	1% of the value above N\$600,000.00
Above N\$1,000,000.00 but not more than N\$2,000,000.00	N\$4,000.00 plus 5% of the value above N\$1,000,000.00
Above N\$2,000,000.00	N\$54,000.00 plus 8% of the value above N\$2,000,000.00

TRANSFER DUTY

Levied on the value of any property acquired by any person and payable within 6 months of the acquisition date.

Acquisitions Exempt from Transfer Duty include:

Property by the state, local authority, educational institution of a public character;

Property by a surviving spouse from the estate of deceased spouse; and

A surviving or divorced spouse who acquires the sole ownership of the property.

For a full list of exemptions see section 9 of the Transfer Duty Act.

A penalty of 10% is payable on the late payment of the transfer duty.

The value on which transfer duty is payable is the amount payable for such a property and if no amount is payable the declared value of the property will be regarded as the value of the property