

5. Tax Period		
Description	Digits	Example
This field represents the tax period for which the payment is made.	6 Digits	Refer to the examples below for each type of Tax Period Payment.
Different tax types have different tax periods.		
Tax Payment Type	Tax Period =	
Tax Account Payment	999999	
Tax Period Payment	ccyymm	
Income Tax Payment	ccyy+2-digit Tax Period Value	

Tax Account Payment	6 Digits	In this example, we are using an Account Payment for May 2018: 1050709649913 999999
Tax Period Payment - General Taxes: For all Tax Period Payments, except for tax type 11 (Income Tax) , the Tax Period will be populated "ccyy" and "month number".	6 Digits	In this example, we are using a Tax Period Payment for May 2018: 1050709649913 201805
Tax Period Payment - Tax Type 11 (Income Tax): All period payments for Tax Type 11 (Income Tax) , will be populated "ccyy" and the 2-digit value from the "Tax Period Value" table below.	6 Digits	In this example, we are using a Tax Period Payment for a Tax Type of 11 (Income Tax) , "Final Income Tax" - "00", for the Tax Period of May 2018. 1050709649911 201800

Tax Period Summary:

A 'ccyy' value ranges from 1970 to <current YEAR + 1 Year>
A month is recorded as 2 digits; i.e. January would be recorded as "01".

Tax Type	Position 1 - 4	Position 5 - 6	Example
Tax Account Payment	9999 Account Payments = "9999"	99 Account Payments = "99"	In this example, we are using an Account Payment for May 2018: 1050709649913 999999
Tax Period Payment - General Taxes	A valid century and year. "ccyy" e.g. 2018	A valid month with leading zeroes. "mm" e.g. "05" for May	In this example, we are using a Tax Period Payment for Tax on Royalties for May 2018: 1050709649913 201805
Tax Period Payment - Income Tax Payment	A valid century and year. "ccyy" e.g. 2018	2-digit Tax Period Value	In this example, we are using a Tax Period Payment for a Tax Type of 11 (Income Tax) , "Final Income Tax" - "00", for the Tax Period of May 2018. 1050709649911 201800

CONTACT US

AT THE FOLLOWING DETAILS

Katima Mulilo
T: +264 66 252 735/53
Brendan Simbwaye Complex (Midas)
Trans Caprivi Highway

Keetmanshoop
T: +264(63) 220 1000
Hampie Plitcha Street

Large Taxpayers
T: +264 (61) 209 2795
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 61 209 2409
T: +264 (61) 209 2460
T: +264 (61) 209 2741
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

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TAX PAYMENTS

Serving with passion...

TAX PAYMENTS

The following methods are acceptable as a means of payment for all taxes administered by NamRA.

1. Electronic Funds Transfer (EFTs);
2. Direct Deposit;
3. Cash; and
4. Usage of Point of Sale Devices.

Electronic Funds Transfer (EFTs):

Funds can be transferred into the account below:

General Revenue Account
Account number: 165001
Branch: 980 172
Bank of Namibia

VAT Account
Account number: 165060
Branch: 980 172
Bank of Namibia

Direct Deposits

Over the counter deposits can be made at any commercial bank by filling the deposit slip with the above banking details

Cash Payments

Cash payments, in Namibian dollars or South African rands, can be made at NamRA Cash Offices between 08:00 and 13:00 on Monday to Friday.

Point of Sale Devices (Speed Point Machines)

Debit and credit cards are acceptable at all our cash offices. These cards can only be used Monday to Friday from 08:00 - 13:00.

NamRA does not accept cheques. All cheques, guaranteed or not, submitted or sent to our offices will be rejected.

For safety and security reasons, NamRA encourages taxpayers not to carry large stacks of cash as this might put their lives in danger or get lost.

The **Taxpayer Reference Number (TRN)** comprises of **five (5) parameters** as illustrated in the table below:

1. PaymentType
2. NamRA Registration Office Code
3. Taxpayer Identification Number (TIN)
4. TaxType
5. TaxPeriod

1. Payment Type

Description	Digits	Example
This represents the method used to make the tax payment. All payment references must commence with a "1".	1 Digit	1050709649913201805
This field will always be "1".		
Enter a "1" in the reference field.		

2. NamRA Registration Office Code

Description	Digits	Example
This code represents the Regional Office of NamRA at which the Taxpayer is registered.	2 Digits	In this example the Regional Office is "Otjiwarongo Regional Office" - "05":
Please identify the correct registration office in the table below and enter the corresponding 2-digit value in the reference field.		1050709649913201805
Head Office	00	
Large Tax payer Office	01	
Windhoek Regional Office	02	
Oshakati Regional Office	03	
Walvis Bay Regional Office	04	
Otjiwarongo Regional Office	05	
Keetmanshoop Regional Office	06	
Rundu Regional Office	07	
Katima Mulilo Regional Office	08	

3. Taxpayer Identification Number(TIN)

Description	Digits	Example
This is the Taxpayer Identification Number (TIN) as registered at NamRA.	8 Digits	In this example the "TIN" is "070996499":
Enter the TIN in the reference field.		1050709649913201805

4. TaxType

Description	Digits	Example
This is the 2-digit value that identifies the type of tax that is being paid.	2 Digits	In this example the Tax Type is "Tax on Royalties" - "13":
Identify the correct Tax Type Code in the table below and enter the corresponding 2-digit value in the reference field.		1050709649913201805
Income Tax	ITX 11	
Non-Resident Share holders Tax	NRST 12	
Tax on Royalties	TOR 13	
Employee Tax	ETX 14	
Value Added Tax	VAT 15	
Value Added Tax Import Account	VIA 16	
Withholding Tax on Interest	WTI 17	
Withholding Tax on Services	WTS 18	
Withholding Tax on Unit Trusts	WTU 19	
VAT Import on Services	VIA 50	
Transfer Duty	TFD 51	
Stamp Duty	STD 52	
OTHER TAX TYPES		
Land Tax	LAT 53	
Company Annual Duty	CAD 54	
Lloyds Tax	LTX 55	
Licence Duty	LID 56	

Important Note:

There are two types of Tax Payments:

1. Tax Account Payments
 - a. TaxType11-IncomeTax
 - b. All other TaxTypes
2. Tax Period Payments

The table below summarises the Tax Type Codes and their respective values for both Tax Account and Tax Period payments to NamRA's Main Account and VAT Account respectively.

Main Account: 165001				VAT Account: 165060			
Option 1:		Option 2:		Option 1:		Option 2:	
Tax Account Payment		Tax Period Payment		Tax Account Payment		Tax Period Payment	
Code	Value	Code	Value	Code	Value	Code	Value
ITX	11	ITX	11	VAT	15	VAT	15
NRST	12	NRST	12	VIA	16	VIA	16

Importance of Reference codes

Reference codes are mandatory to ensure that a payment made is allocated to the right taxpayer's account and also to the correct tax type.

For all tax payments made at the Cash Office, via EFT or Direct Deposit at the commercial banks, taxpayers are required to submit their tax returns on time and attach such a proof of payment.