

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

Section	Tel Numbers
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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
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www.namra.org.na



**TAXATION OF
INDIVIDUALS WHO
EARN A SALARY**

Serving with passion...

TAXATION OF INDIVIDUALS WHO EARN A SALARY

A person who earns a salary of more than N\$100,000 per annum should register as a taxpayer and submit the proof of registration to the employer.

Tax is deducted from a salary at progressive tax rates with a minimum of 18% and a maximum of 37%.

Allowable Deductions:

1. An amount contributed to an approved pension or provident fund as a condition of employment;
2. An amount contributed to a retirement annuity fund; and
3. The total premiums paid under a policy taken out for the education of a child.

The total of the amounts that may be deducted for all the above 3 deductions is limited to N\$150,000 as of 2023 tax year.

INDIVIDUAL TAX RATES AS OF 01 MARCH 2024

Taxable Amount	Rates of Tax
Does not exceed N\$ 100 000	No tax payable
Exceeds N\$ 100 000 but does not exceed N\$ 150 000	18% of the amount by which the taxable amount exceeds N\$ 100 000
Exceeds N\$ 150 000 but does not exceed N\$ 350 000	N\$ 9000,00 plus 25% of the amount by which the taxable amount exceeds N\$ 150 000
Exceeds N\$ 350 000 but does not exceed N\$ 550 000	N\$ 59 000 plus 28% of the amount by which the taxable amount exceeds N\$ 350 000
Exceeds N\$ 550 000 but does not exceed N\$ 850 000	N\$ 115 000 plus 30% of the amount by which the taxable amount exceeds N\$ 550 000
Exceeds N\$ 800 000 but does not exceed N\$ 1 550 000	N\$ 205 000 plus 32% of the amount by which the taxable amount exceeds N\$ 850 000
Exceeds N\$ 1 550 000	N\$ 429 000 plus 37% of the amount by which the taxable amount exceeds N\$ 1 550 000

Taxation of Fringe Benefits:

1. Housing allowance is taxable, however 1/3 is exempt if the employer has an approved housing scheme;
2. The use of a company car is taxable at 1.5% if all costs are paid by the employer and 1.4% if you as an employee pays the fuel cost.

Upon Resignation:

1. Any contribution to a pension or provident fund will be fully taxed once withdrawn;
2. If the pension money is transferred into a preservation fund, it will only be taxed upon withdrawal at a tax rate applicable during the year of resignation.

Each person must submit a **self-assessment return of income: Individual Salaried** (brown or blue tax form) on or before 30 June of each year.

Taxpayers who earn income from more than one source should know that the tax rate applicable is for the combined income.