

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 of the 'Return of Income: Individual' form (6-0/0014C/1 2018) from the Inland Revenue Department of Namibia. The form includes sections for 'OFFICE OF REGISTRATION', 'SCHEDULE 1: PERSONAL PARTICULARS', and 'TAXPAYER'S CONTACT PERSON & BEST REPRESENTATIVE'. It also contains a declaration section and a signature line.

Taxation of Individuals who earn a Salary

Strengthening Knowledge of Tax Laws and Procedures

TAXATION OF INDIVIDUALS WHO EARN A SALARY

A person who earns a salary of more than N\$50,000 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%.

General 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\$40,000.

INDIVIDUAL INCOME TAX RATES 2016/2017

Where the taxable amount-	Tax Rate
Does not Exceed N\$ 50 000	No tax payable
Exceeds N\$ 50 000 but does not exceeds N\$ 100 000	18% of the amount by which the taxable amount exceeds N\$ 50 000
Exceeds N\$ 100 000 but does not exceeds N\$ 300 000	N\$ 9000 plus 25% of the amount by which the taxable amount exceeds N\$ 100 000
Exceeds N\$ 300 000 but does not exceeds N\$ 500 000	N\$ 59 000 plus 28% of the amount by which the taxable amount exceeds N\$ 300 000
Exceeds N\$ 500 000 but does not exceeds N\$ 800 000	N\$ 115 000 plus 30% of the amount by which the taxable amount exceeds N\$ 500 000
Exceeds N\$ 800 000 but does not exceeds N\$ 1 500 000	N\$ 205 000 plus 32% of the amount by which the taxable amount exceeds N\$ 800 000
Exceeds N\$ 1 500 000	N\$ 429 000 plus 37% of the amount by which the taxable amount exceeds N\$ 1 500 000

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.