

# 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 a 'RETURN FOR VALUE ADDED TAX' form from the Inland Revenue Department of Namibia. The form is titled 'RETURN FOR VALUE ADDED TAX' and includes the reference number '6-0/0290'. It features a header with the department's name and logo, followed by a section for 'OFFICE OF REGISTRATION' with a dropdown menu. The main body of the form consists of several tables for recording tax data, including columns for 'NET SALES', 'INPUT TAX', and 'OUTPUT TAX'. The form is designed for taxpayers to report their VAT obligations.

## Value Added Tax

*Strengthening Knowledge of  
Tax Laws and Procedures*

## Value Added Tax (VAT) – Act 10 of 2000

VAT is levied at the standard rate of 15% on the supply of most goods and services and on the importation of goods.

It is mandatory for a person who carries on a business with an annual taxable turnover above N\$500,000 to apply for VAT registration.

A person may choose to register for VAT if the annual taxable turnover does not exceed N\$500,000 but exceeds N\$200,000 but will not be registered if the Commissioner is satisfied that such a person:

- 1) Has no fixed residence or place of business;
- 2) Does not keep proper accounting records;
- 3) Has previously been registered but failed to comply with the Act; and
- 4) Has failed to comply with the Income Tax Act.

*A registered person must submit a **VAT return** on or before 25<sup>th</sup> day of the month following the end of the period.*

Unless conditions in section 19(2) of the VAT Act are met, no amount may be claimed as input tax, if it was paid in respect of:

- 1) A passenger vehicle;
- 2) Goods acquired for the purpose of entertainment; and
- 3) Subscription in respect of membership of a club or association.
- 4) Goods and services acquired for private use

*Every registered person who is liable for the payment of value added tax is required to maintain accounting records in the English language at the place of business in Namibia.*

## Tax Invoice

A registered person is required to issue a tax invoice which contains particulars such as: the words “tax invoice”, name and address and VAT number; name and address of recipient; description of goods and total amount exclusive of VAT, the VAT charged and total amount inclusive of VAT.

*(For a full list please see Schedule VI to the VAT Act.*

Any person who is dissatisfied with an appealable decision may lodge an objection with the Commissioner within **90 days** after the date of issue of the notice of assessment.

## Administrative Requirements

An application for VAT registration should be accompanied by:

1. Proof of Banking Details
2. Fitness Certificate
3. Founding Statement
4. Indication of expected turn over for 12 months