

## 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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### Large Taxpayers

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Moltke Street

### Oshakati

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Dr Augustino Neto Street

### Otjiwarongo

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Dr Libertina Amathila Ave and Dr Frans Indongo ST

### Rundu

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### Walvisbay

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C/O Sam Nujoma Avenue & 14th Road

### Windhoek

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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
Omuthiya	(+264) 65 247 674
Opuwo	(+264) 65 273 664

[www.namra.org.na](http://www.namra.org.na)



## WITHHOLDING TAX ON SERVICES

*Serving with passion...*

## Withholding Tax on Services

A resident person liable for the payment of management fee, consultancy fee, entertainment fee and ect., to a non-resident is required to withhold tax at a rate of 10% or 25%.

## Withholding Tax on Foreign Interest

A person who pays interest to a non-resident is required to withhold tax at a rate of 10% and pay it over to pay it over to NamRA.

The Interest to non-residents is deemed to be paid on the earlier of the actual payment or the date the interest becomes payable.

## Withholding Tax on Royalties

A person who pays an amount for the use of any patent, trademark, and motion picture film including the right to use industrial, commercial, or scientific equipment to a person not being ordinarily resident in Namibia is required to withhold **tax on royalties** at a rate of 10%.

***Due Date for payment of all these taxes and submission of tax return is within 20 days after the end of the month during which the amount was withheld.***

## Non-Resident Shareholders' Tax (NRST)

NRST is paid on dividends declared by a company to a shareholder who is not a Namibian resident. The tax is payable by the company declaring the dividend or the agent in Namibia who is receiving the dividend on behalf of a non-resident.

NRST rate is 10% if the beneficial shareholding company holds at least 25% of the capital and 20% of the amount in all other cases.

## Penalties and Interest

A penalty of 10% and interest of 20% of the amount of withholding tax will be levied on the late payment of tax for each month or part of the month. The penalty and interest are limited to the amount of unpaid tax.