

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.

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www.namra.org.na



WITHHOLDING TAX ON ENTERTAINMENT FEES

Serving with passion...

What is withholding tax on entertainment fees?

In terms of section 35A of the Income Tax Act 1981 (Act No. 24 of 1981), as amended, any resident who pays or becomes liable to pay, whether directly or indirectly, any entertainment fee to a non-resident must deduct or withhold tax equal to 25% of the entertainment fees paid to such non-resident.

What constitutes Entertainment Fees

Entertainment means any amount payable to an entertainer and includes any payment made to any other person, i.e., not an entertainer, in respect of entertainment.

Who is an entertainer?

Examples of entertainers are, actors and actresses, radio personalities, theatre artists, musicians and sports people. These are only examples and is not an exhaustive list.

Who is a resident?

A resident is, the Namibian government, a Regional Council in Namibia, a Local Authority in Namibia, a natural person ordinarily resident in Namibia, a company doing business in Namibia, including a branch of such company, a Namibian partnership, a Namibian board or a Namibian trust and includes a branch of such partnership, board or trust.

Who is a non-resident?

A non-resident is a person, company, partnership, board or trust that is not a resident.

Who is liable for this tax?

The liability for withholding tax on entertainment fees lies with the non-resident entertainer who engaged in any entertainment activities in Namibia.

However, in the case where any resident fails to deduct or withhold tax of 25% of the entertainment fee paid to a non-resident, such resident becomes liable for the tax, i.e., NamRA will recover the tax from the resident and not the non-resident.

Who has the responsibility to pay such tax over to NamRA?

The resident that pays any entertainment fee to a non-resident is responsible to pay the withholding tax on entertainment fees to NamRA.

What is the tax rate and on what amount is it paid?

The tax rate is 25% of the entertainment fee paid by the resident to the non-resident.

When should the payment be made to NamRA?

Payment must be paid to NamRA by the 20th of the month following the month in which the entertainment fees was paid to the non-resident.

Is there a form to be submitted to NamRA?

Yes, a withholding tax on services return must be submitted to NamRA on the same date as the payment date.

What are the implications if I do not pay or submit my form on the due date?

Failure to make the payment on the due date will lead to:

- a 10% penalty on the tax amount per month or part of the month, limited to the tax amount; and
- interest of 20% per annum on the outstanding amount, limited to the tax amount.

How do I register for this tax?

The resident, i.e., the agent or promoter in Namibia, must first register for withholding tax on services on the ITAS Portal at www.itas.namra.org.na

How do I protect myself as an agent or promoter

When negotiating the terms and conditions of your agreement with the entertainer, include a clause in the agreement that deals with withholding tax on entertainment fees and clearly stipulate the person responsible for such tax.

Should I include the withholding tax on entertainment fees in my income tax return?

No, the withholding tax on entertainment fees is a final tax. Therefore, it does not get included in your other income or taxes.

What is the effective date of withholding tax on entertainment fees?

The effective date is 1 March 2012 for individuals.

In the case of a company, the effective date begins with the financial years starting on or after 1 January 2012, provided entertainment fees were paid to non-resident as from the effective date.