



**SELF-ASSESSMENT RETURN OF INCOME: INDIVIDUAL SALARIED PERSON/PENSIONER**

(Income Tax Act, 1981) • Year of assessment: 1 March 2017 to 28 February 2018 • Date of issue: 1 March 2018

*THIS RETURN MUST BE SUBMITTED ON OR BEFORE 30 JUNE 2018*

**PLEASE READ THE NOTES AND INSTRUCTIONS WITH EACH SCHEDULE CAREFULLY BEFORE COMPLETING THIS FORM**

ALWAYS MENTION THIS FILE IDENTIFICATION NUMBER IN YOUR CORRESPONDENCE AND AT INTERVIEWS

OFFICE OF REGISTRATION →



(ONLY COMPLETE BLOCKS IN INK WHERE PARTICULARS ARE MISSING OR HAVE CHANGED. USE CAPITAL LETTERS, AND WHERE APPLICABLE, MARK WITH AN "X")

**SCHEDULE 1: PERSONAL PARTICULARS**

INITIALS AND SURNAME	<input type="text"/>	<input type="text"/>
POSTAL ADDRESS	<input type="text"/>	<input type="text"/>
FIRST NAMES: SELF	<input type="text"/>	<input type="text"/>
IDENTITY NO.: SELF	<input type="text"/>	<input type="text"/>
RESIDENTIAL ADDRESS	<input type="text"/>	<input type="text"/>
MAGISTERIAL DISTRICT	<input type="text"/>	<input type="text"/>
RETURN OFFICE	<input type="text"/>	<input type="text"/>
SPOUSE'S FULL NAME	<input type="text"/>	<input type="text"/>
SPOUSE'S INCOME TAX FILE IDENTIFICATION NO.	<input type="text"/>	<input type="text"/>

**TAXPAYER'S CONTACT DETAILS (NOT REPRESENTATIVE)**

WORK TELEPHONE NO.	HOME TELEPHONE NO.	FAX NO.
<input type="text"/>	<input type="text"/>	<input type="text"/>
CELLPHONE NO.	EMAIL ADDRESS	
<input type="text"/>	<input type="text"/>	

**TAXPAYER'S BANKING DETAILS**

NAME OF BANK	<input type="text"/>	BRANCH CODE	<input type="text"/>
ACCOUNT NO.	<input type="text"/>	TYPE OF ACCOUNT	SAVINGS <input type="checkbox"/>
ACCOUNT HOLDER	<input type="text"/>	CURRENT	<input type="checkbox"/> TRANSMISSION <input type="checkbox"/>

PLEASE PROVIDE BANKING DETAILS AS REFUNDS ARE TRANSFERRED ELECTRONICALLY TO THE TAXPAYER'S BANK ACCOUNT

**DECLARATION**

I DECLARE THAT THE INFORMATION FURNISHED IN THIS RETURN IS TRUE AND CORRECT.

\_\_\_\_\_  
NAME

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

THIS RETURN MUST BE RENDERED EVEN IF THERE IS NO TAX PAYABLE.  
THERE ARE SEVERE PENALTIES AND INTEREST FOR FALSE DECLARATIONS, FAILURE TO PAY TAX WHEN DUE, OR SUBMITTING THE RETURN LATE.

FOR OFFICIAL USE

DATE RECEIVED

DID YOU RENDER A RETURN OF INCOME FOR 2017?	<input type="checkbox"/> YES	TO WHICH OFFICE?	<input type="text"/>
	<input type="checkbox"/> NO	WHAT WAS YOUR INCOME FOR 2017? N\$	<input type="text"/>
IF PREVIOUSLY RESIDENT OUTSIDE NAMIBIA		DATE OF ARRIVAL	<input type="text"/> D <input type="text"/> D <input type="text"/> M <input type="text"/> M <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y
IF YOU HAVE LEFT NAMIBIA		DATE OF DEPARTURE	<input type="text"/> D <input type="text"/> D <input type="text"/> M <input type="text"/> M <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y

**SCHEDULE 2: SUBMIT NAMES AND DATES OF BIRTH OF OWN CHILDREN OR STEPCHILDREN SUPPORTED BY YOU DURING THE YEAR OF ASSESSMENT AND WHO, ON THE LAST DAY OF THE YEAR WERE:**

- (a) Unmarried,
- (b) not over the age of 26 years and
- (c) not liable for the payment of Income Tax during the year.

Names and surname of each child or stepchild	Date of birth			Date of birth	
	Month	Year		Month	Year
1.			4.		
2.			5.		
3.			6.		

**IMPORTANT NOTES AND INSTRUCTIONS**

- Ensure that your personal particulars on page 1 of this return are correct.
- Provide banking details as refunds are transferred electronically to the taxpayer's bank account.
- Ensure that the correct personal particulars are furnished to your employer or retirement fund administrator and that he or she is in possession of a copy of your Certificate of Registration as a Taxpayer.
- All schedules must be properly completed. Incomplete returns of income shall be returned which may result in late rendering thereof and the consequent levying of penalties and interest.
- The original premium contribution certificate(s) from approved Retirement Annuity Fund or Pension Fund administrators should be attached in the event income tax deductions are claimed in respect of such contribution(s). In the absence thereof claims will not be allowed. However, if the contributions or premiums are shown on your PAYE 5 Certificate you need not attach them.
- The original premium contribution certificate(s) from approved Study/Education Endowment policy administrators should be attached in the event income tax deductions are claimed in respect of such contribution(s). In the absence thereof claims will not be allowed. However, if the contributions or premiums are shown on your PAYE 5 Certificate you need not attach them. Contributions of this nature may not exceed N\$40,000-00 in any year of assessment (Income Tax Act 1981, Section 17 (2)).

**REVENUE CODES**

**SALARY, WAGES, FEES, COMMISSION, BONUS, ETC. ARISING FROM EMPLOYMENT FROM:**

01	01	Agriculture, Hunting, Forestry and Fishing
02	01	Mining & Quarrying
03	01	Manufacturing
04	01	Utilities (Electricity, Water, Gas, etc. distribution)
05	01	Construction
06	01	Wholesale Trade
07	01	Retail Trade
08	01	Accommodation and Food Services (including bars, etc.)
09	01	Transport and Storage (including postal services and pipeline transportation)
10	01	Information (including publishing, sound recording, telecommunication and data processing)
11	01	Finance and Insurance
12	01	Real Estate and Rental and Leasing
13	01	Professional, Scientific and Technical Services (including advertising, office administration and travel agencies)
14	01	Public Administration (excluding Educational and Health Services)
15	01	Educational Services (including Government Institutions)
16	01	Health Care and Social Assistance (including Government Institutions)
17	01	Arts, Entertainment and Recreation (including museums and gambling industries)
18	01	Other Services (except Public Administration)
19	01	Non-residential Organisations and Bodies

**SCHEDULE 3: EMPLOYMENT, ETC.**

				Line No.													Note No.
Revenue Code				1	Expenses						Income						1
<b>Remuneration - salary, commission, etc.</b>																	
<b>Employer/period employed</b>																	
PAYE certificate no. _____ From _____ To _____																	14
PAYE certificate no. _____ From _____ To _____																	14
PAYE certificate no. _____ From _____ To _____																	14
PAYE certificate no. _____ From _____ To _____																	14
PAYE certificate no. _____ From _____ To _____																	14
<b>Gratuity, bonus or other compensation received as a result of termination of services</b>																	
Amount claimed as an exemption (max. N\$300,000) in terms of Sect 16(1)(o)																	
<b>Balance of Gratuity, bonus or other compensation (if so elected by you) to be deferred to:</b>																	
- next year ( $\frac{1}{3}$ of balance)																	26
- the year after next year ( $\frac{1}{3}$ of balance)																	26
<b>Tax value of free housing</b>																	14
<b>Tax value of housing allowance</b>																	14
<b>Tax value of Mortgage bond subsidies</b>																	14
<b>Tax value of subsidised loans (specify)</b>																	14
<b>Tax value of company vehicle(s)</b>																	14
<b>Other fringe benefits</b>																	10, 14
<b>Entertainment allowance</b>																	14
Expenses incurred with allowance (Limited to amount of allowance)																	4, 15
<b>Vehicle running expense allowance</b>																	14
<b>Vehicle purchase allowance</b>																	14
<b>Motor vehicle expenses</b> (Where vehicle allowances are received, the amount claimed may not exceed such allowances)																	4
<b>Subsistence and Travel expense allowance</b>																	14
Expenses incurred with allowance (Limited to amount of allowance)																	15
<b>Other allowances (specify)</b>																	14
Expenses incurred with allowance (Limited to amount of allowance)																	15
<b>Allowances recouped in terms of sections 14(4), 14(5) and 17(1)(e)</b>																	4
<b>Contributions to an approved Pension Fund</b>																	14
Name of Fund: _____																	
<b>Contributions to an approved Provident Fund</b>																	14
Name of Fund: _____																	
<b>Contributions to an approved Retirement Annuity Fund</b>																	
Name of Fund: _____																	13
Name of Fund: _____																	13
Name of Fund: _____																	13
Name of Fund: _____																	13
<b>Premiums paid i.r.o. study policies</b>																	13
<b>Amounts received from study policies</b>																	13
<b>Proceeds of study policies applied for post school tuition of children</b>																	16
<b>Other expenses incurred in the production of income</b>																	4
<b>Donations in terms of Sect 17(1)(s)</b>																	3
<b>TOTALS</b>																	16
<b>TAXABLE INCOME</b>				2													19

**SCHEDULE 4: PENSION & PROVIDENT FUND REFUNDS ON DISMISSAL, RESIGNATION OR RETRENCHMENT FROM EMPLOYMENT, CESSATION OF FUND OR WITHDRAWAL FROM A PRESERVATION FUND**

		Line No.													Note No.
Revenue Code	2010	3	Expenses						Income						
Name of Fund															
Nature of refund _____															13
Name of Fund															
Nature of refund _____															13
Name of Fund															
Nature of refund _____															13
Name of Preservation Fund _____															
Withdrawal from a Preservation Fund															13
Reinvestment of whole or part of any refund received in an approved fund															13
<b>TOTALS</b>															
<b>TOTAL INCOME</b>		4													19

**SCHEDULE 5: DELETED**

**SCHEDULE 6: INTEREST DERIVED FROM NAMIBIAN SOURCES OTHER THAN A NAMIBIAN BANKING INSTITUTION OR A UNIT TRUST SCHEME**

		Line No.													Note No.
Revenue Code	2004	7	Expenses						Income						
Interest															8
Expenses i.r.o. interest income															3, 4
			LOSS						PROFIT						
<b>LOSS/TAXABLE INCOME</b>		8													19

**SCHEDULE 7: INTEREST AND DEEMED INTEREST DERIVED FROM FOREIGN SOURCES**

		Line No.													Note No.
Revenue Code	2005	9	Expenses						Income						
Interest - Building Societies															7
Interest - Banks															7
Interest - Other sources															8
Dividends from Building Societies															7
Expenses i.r.o. interest income															3, 4
<b>TOTALS</b>															
			LOSS						PROFIT						
<b>LOSS/TAXABLE INCOME</b>		10													19

**SCHEDULE 8: NAMIBIAN BUILDING SOCIETY DIVIDENDS**

		Line No.													Note No.
Revenue Code	2001	11	Expenses						Income						
Building Societies dividends on Ordinary Indefinite Period Shares															7
Building Society dividends on Fixed Period Shares															7
Expenses i.r.o. dividends received															3, 4
<b>TOTALS</b>															
			LOSS						PROFIT						
<b>LOSS/TAXABLE INCOME</b>		12													19

**SCHEDULE 9: RENTAL**

		Line No.													Note No.	
Revenue Code	1202	13	Expenses						Income							
Gross rental received and/or accrued																17, 22
Leasehold improvements in terms of a lease agreement (Income)																9, 22
Approved soil conservation works																18
Insurance																
Interest on loans																4
Interest on mortgage bonds																4
Leasehold improvements made in terms of a lease agreement																4
Rates and Taxes																
Repairs and Maintenance																4
Sect 17(1)(f) - Annual Building allowance @ 4%																4
Sect 17(1)(f) - Initial Building allowance @ 20%																4
Water and electricity																
Other expenses																3, 4
<b>TOTALS</b>																
			<b>LOSS</b>						<b>PROFIT</b>							
<b>LOSS/TAXABLE INCOME</b>		14														19, 20

**SCHEDULE 10: INCOME OF MINOR CHILDREN**

		Line No.													Note No.	
Revenue Code	2007	15	Expenses						Income							
Interest																7, 8
Other																12
			<b>LOSS</b>						<b>PROFIT</b>							
<b>LOSS/TAXABLE INCOME</b>		16														19

**SCHEDULE 11: PENSION/PROVIDENT/PRESERVATION FUNDS - ANNUITIES RECEIVED**

		Line No.													Note No.	
Revenue Code	2008	17	Expenses						Income							
Total period of service:																
From _____ To _____																
Period of service in Namibia																
From _____ To _____																
<b>Namibian portion of the totals received from the funds below:</b>																
Provident Fund name _____																13
Pension Fund name _____																13
Annuity Fund name _____																13
			<b>LOSS</b>						<b>PROFIT</b>							
<b>TAXABLE INCOME</b>		18														19

**SCHEDULE 12: ENDOWMENT POLICIES, PURCHASED ANNUITIES AND RETIREMENT ANNUITIES - REVENUE RECEIVED**

		Line No.													Note No.
Revenue Code	2009	19	Expenses						Income						
Gain i.r.o. a single premium endowment policy or any other policy of a similar nature entered into on or after 1 March 1987															13
Date policy entered into _____															
Reason for disbursement _____															
Taxable portion i.r.o. receipts or accruals from Purchased Annuities															13
Receipts from Retirement Annuities															13
			LOSS						PROFIT						
<b>TAXABLE INCOME</b>		20													19

**SCHEDULE 13: OTHER REVENUE NOT REFLECTED ELSEWHERE**

		Line No.													Note No.
Revenue Code	2006	21	Expenses						Income						
Royalties received/"Know-how" payments received															2, 22
Taxable portion of Lump Sum received from Provident or Provident Preservation Fund due to ill-health, death or retirement															
Other revenue															
Expenses incurred in the earning of Royalties/"Know-how" payments															2
Expenses incurred in the earning of 'Other' revenue															3, 4
<b>TOTALS</b>															
			LOSS						PROFIT						
<b>LOSS/TAXABLE INCOME</b>		22													19, 20

**SCHEDULE 14: TRADE (INCLUDING PARTNERSHIPS)**

This schedule to be completed by taxpayers who conduct business operations - Obtain Form 6-0/0014A (Yellow form)  
 In the case of partnerships, schedule 13 in form 6-0/0014A must be completed.

**SCHEDULE 15: FARMING (INCLUDING PARTNERSHIPS)**

This schedule to be completed by taxpayers who conduct farming operations - Obtain Form 6-0/0014A (Yellow form)  
 In the case of partnerships, schedule 13 in form 6-0/0014A must be completed.

**SCHEDULE 16: SUMMARY OF LOSSES/TAXABLE INCOME**

	Line No.	Losses										Profits										Sched. No.
Employment																						3
Interest from a Namibian Source other than a Namibian Banking Institution or Unit Trust Scheme																						6
Interest and deemed interest from foreign sources																						7
Namibian Building Society dividends																						8
Rental																						9
Minor children or stepchildren																						10
Pension/provident fund payments and annuities																						11
Endowment policies, purchased annuities and retirement annuities																						12
Other revenue																						13
<b>TOTALS</b>																						
<b>LOSS/PROFIT</b>	<b>X</b>																					Note 19
Pension or provident fund refunds on dismissal, resignation or retrenchment from employment, cessation of fund or withdrawal from a preservation fund	<b>Y</b>																					4
<b>LOSS/TAXABLE INCOME (TAXABLE AMOUNT)</b>	<b>124</b>																					Note 19

**SCHEDULE 17: CALCULATION OF TAX PAYABLE**

	Line No.	Debits										Credits										Note No.
<b>Taxable amount - Excluding taxable income in Schedule 4 (Line X in Schedule 16)</b>	<b>A</b>																					
Tax on N\$ _____																						23
Tax on balance N\$ _____ @ _____ %																						23
<b>Total</b>	<b>B</b>																					
<b>Taxable income in Schedule 4 (Line Y in Schedule 16)</b>	<b>C</b>																					
<b>The greater amount of: Line B divided by Line A, multiplied by Line C OR 18% of C</b>	<b>D</b>																					
<b>Tax paid</b>																						
1st Provisional payment																						
2nd Provisional payment																						
Further Provisional payment(s)																						
Foreign taxes paid on revenue deemed to be from a Namibian source																						
<b>Employee tax deducted:</b>																						
PAYE Certificate No. _____																						14
PAYE Certificate No. _____																						14
PAYE Certificate No. _____																						14
PAYE Certificate No. _____																						14
PAYE Certificate No. _____																						14
PAYE Certificate No. _____																						14
PAYE Certificate No. _____																						14
<b>TOTAL TAX PAYABLE (Lines B+D)/TAX PAID AND DEDUCTED</b>																						
<b>NET TAX PAYABLE/DUE TO YOU</b>																						19

**SCHEDULE 18: STATEMENT OF ASSETS AND LIABILITIES**

This schedule to be completed by taxpayers who conduct business and/or farming operations - Obtain Form 6-0/0014A (Yellow form)

**SCHEDULE 19: MOTOR VEHICLE EXPENSES**

	Line No.	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Note No.
Make (only if purchased)						25(a)
Model (only if purchased)						
Price of vehicle (only if purchased)						
VAT on price if not claimed as input deduction						
Total purchase cost of vehicle: excluding financing expenditure						
Annual allowance @ 33,3% of total purchase cost (in year of purchase and for successive 2 years)						
Rental/lease payments (if vehicle is not purchased)						
Fuel, oil, repairs, tyres and maintenance						
Licences and insurance						
Accident damage repaired						
Financing and other expenditure						
<b>Subtotals</b>						
Less: Accident damage recovered from an insurance company or another party						
<b>Total motor vehicle expenses</b>	<b>X</b>					
Kilometres on 28 February 2018						
Kilometres on 1 March 2017						
<b>Total Kilometres for the year</b>	<b>Y</b>					
<b>Less: Private Kilometres travelled during the year</b>						
<b>Balance: Business Kilometres for the year</b>	<b>Z</b>					24
Amount of expenses that may be claimed: (X multiplied by Z, divided by Y)						
<b>TOTAL (VEHICLES 1, 2, 3 AND 4)</b>		<input type="text"/>				

**SCHEDULE 19A: RECOUPMENT OF MOTOR VEHICLE ALLOWANCES**

	Line No.	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Note No.
Make						25(a)
Model						
Recoupment portion of proceeds on sale of vehicle	<b>A</b>					25(b)
<b>Total kilometres during the period annual allowances were claimed</b>	<b>B</b>					
<b>Private kilometres during the period annual allowances were claimed</b>						
<b>Balance: Business kilometres during the period annual allowances were claimed</b>	<b>C</b>					
<b>Taxable portion of recoupment: (A multiplied by C divided by B)</b>						
<b>TOTAL (VEHICLES 1, 2, 3 AND 4)</b>		<input type="text"/>				



**SCHEDULE 20: NAMIBIAN INCOME NOT SUBJECT TO TAXATION**

	Line No.	Expenses/Losses	Income/Profits	Note No.
Receipts and accruals of a capital nature				6
Dividends on Spec Tax-free Indef Period (Namibian) Building Society shares				
Dividends on Subscription (Namibian) Building Society shares				
Interest received from Nampost				
Interest received on Namibian Government Bonds/Treasury Bills				
Other income (excluding dividends)				5
Expenses incurred in earning above income				
<b>Lump sums from Pension, Provident, Preservation &amp; Retirement Annuity Funds paid as a result of superannuation, ill health or other infirmity, death or retirement</b>				27
Name of Fund _____				
Amount Paid				
Name of Fund _____				
Amount Paid				
Name of Fund _____				
Amount Paid				
Name of Fund _____				
Amount Paid				
Name of Fund _____				
Amount Paid				
Name of Fund _____				
Amount Paid				
<b>TOTALS</b>				
<b>NET INCOME</b>				19

**SCHEDULE 21: DIVIDENDS (NOT SUBJECT TO TAXATION)**

	Line No.	Expenses/Losses	Income/Profits	Note No.
Dividends received from Namibian sources				
Dividends received from foreign sources (excluding Building Societies)				
Distribution from a Close Corporation				
Expenses i.r.o. dividend income				
<b>TOTALS</b>				
<b>LOSS/NET INCOME</b>				19

**SCHEDULE 22: FOREIGN LOSSES/NET INCOME (NOT SUBJECT TO TAXATION)**

	Line No.	Losses	Profits	Note No.
Trading income				
Commissions received				
Other income				
<b>TOTALS</b>				
<b>LOSS/NET PROFIT</b>				19

**SCHEDULE 23: LOANS AND ADVANCES**

This schedule to be completed by taxpayers who conduct business and/or farming operations - Obtain Form 6-0/0014A (Yellow form)

## SCHEDULE 24: EMPLOYERS HOUSING AND VEHICLES

NB: (a) Are you the owner of the house you are residing in?  Yes or  No if no, please state:

(i) Name and address of owner \_\_\_\_\_

(ii) Amount of rental paid to the owner \_\_\_\_\_

(iii) Whether the owner of the property is also your employer  Yes or  No

(b) Are you in possession of a company vehicle?  Yes or  No if yes, please submit the following information:

(i) Make and model of vehicle \_\_\_\_\_

(ii) Purchase price \_\_\_\_\_

(iii) Conditions of use (e.g. limitation regarding costs paid by employer or limitation regarding kilometres travelled for private purpose) \_\_\_\_\_

### STATUTORY TAX RATES

TAXABLE AMOUNT	TAX RATES
Where the taxable amount does not exceed N\$50 000	No tax payable
exceeds N\$50 000 but does not exceed N\$100 000	18% of the amount by which the taxable amount exceeds N\$50 000
exceeds N\$100 000 but does not exceed N\$300 000	N\$9 000 plus 25% of the amount by which the taxable amount exceeds N\$100 000
exceeds N\$300 000 but does not exceed 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 exceed 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 exceed 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

### NOTES TO THE SCHEDULES

- Revenue Code:  
See List of Revenue Codes:  
Please insert the revenue code.
- Please supply the following details on a separate schedule:  
Name and address from whom received/paid to,  
Nature (purpose) of amount received/paid and  
Amount received/paid.
- Donations: Please supply a list reflecting the name of the donee, the amounts of the donation and attach the certificates issued by the educational institution or welfare organisation to which the donation was made.
- Details are required per schedule on the items specified below:  
**Bad debts written of:**  
Please supply a list reflecting the name of the debtor, the date and amount of the debt, the reason and amount written off and the action taken to recover the amount;  
**Legal expenses claimed:**  
Please supply a list reflecting the date and nature of the legal expense, the grounds on which it is claimed as deductible and the amount;  
**Building allowances claimed and recoupments:**  
(Sections 14(4) & 17(1)(f)): Please supply a schedule listing the description and address of each building, the erection cost of each building, the year in which it was brought into use, the initial allowance claimed, the annual allowances claimed to date and the allowance claimed/recouped during this year of assessment differentiating between buildings for business purposes and buildings for manufacturing purposes;  
**Recovery of deductions and set-offs (Sections 14(4) & 14(5)):**  
Submit details reflecting any deduction or set-off claimed which has been recovered during the year under review;  
**Leasehold improvements:**  
Please supply description and value of leasehold improvements and name and address of owner of the property. Also, supply a copy of the lease agreement in terms of which the improvements were done;  
**Fixed Property repairs:**  
Please supply description and cost of repairs in respect of each property;  
**Entertainment expenses:**  
Please supply a list of people/businesses entertained; (PLEASE NOTE: Private entertainment expenditure may not be claimed);  
**Other expenses incurred in the production of income:**  
Please supply a list indicating the nature of the expenses and the amounts expended;  
**Other deductions:**  
Please supply a list indicating the nature of the deductions and the amounts claimed;  
**Interest on loans and mortgage bonds:**  
Attach a statement showing:  
(i) Property on which loan or mortgage was raised;  
(ii) Names and addresses of persons to whom or institutions to which interest accrued was paid per loan or mortgage bond (NB. The amounts must not include capital repayments on the bonds or loans);  
(iii) Purpose for which the loan proceeds was used;  
**Vehicle expenses:**  
Insert amount per Schedule 19;

**Recoupments:**

An allowance claimed in respect of any asset under section 17(1)(e) in prior years is wholly or partly recouped if such asset is

sold, or

removed from the trade(s) in respect of which the allowance was claimed, or removed from Namibia during the year of assessment under review. Calculations are to be reflected in a separate schedule.

5. Other revenue not subject to taxation: Please supply a list with amounts per type of revenue.
6. Receipts and accruals of capital nature: Please supply a list with amounts per type of receipt or accrual.
7. Please attach bank and building society certificates reflecting details of interest received.
8. Please supply a list reflecting names and addresses from whom interest was received, amounts of interest received and the balance on the loan/investment.
9. Please supply description and value of leasehold improvements and name and address of tenant who effected the improvements.
10. Please list details, description and amount.
11. Deleted
12. Please supply a list with details, description and amount, of income reflected under this heading.
13. Please attach certificates issued by the institution reflecting details of amounts paid/amounts received.
14. Please attach Employee's tax certificate (PAYE 5).
15. Expenses incurred in respect of other allowances: Please submit a list of expenses with descriptions and amounts incurred in respect of other allowances.
16. Proceeds of Study Policies: Please submit a schedule indicating:
  - for which child/children the proceeds were applied,
  - the amounts applied and
  - to which post school institutions the amounts were paid.
 Attach documentation in proof of payments made.
17. Gross rental received or accrued: Attach a statement showing, in respect of each property let:
  - Description and location of each property (e.g. House, Shop, Flat, Farm, etc.),
  - Names and addresses of tenants and the amount rental paid by each tenant,
  - Periods during the year of assessment during which the property was let and
  - Subsidies received in respect of soil conservation works.
18. Approved soil conservation works (Applicable only to land let for farming purposes): The claim is to be supported by a statement showing:
  - A description of the work undertaken,
  - How the expenses were compiled, e.g. wages, materials, etc, and
  - Names and addresses of contractors where applicable.
 A certificate to the effect that such work has been approved under The Soil Conservation Act, 1969, must be attached.
19. Enter the difference between the totals of the expenses column and the income column in the previous line, on this line in the:
  - Expenses column, if the total of expense column is larger than the total of the income column, or
  - Income column, if the total of the income column is larger than the total of the expense column.
20. Provide a list of adjustments made to arrive at this figure (include amounts contributed to retirement funds and premiums paid in respect of study policies - supported by certificates from the institutions).
21. Deleted
22. The amount to exclude any VAT levied.
23. Use Statutory Tax Rates.
24. Records must be kept to substantiate business kilometres, e.g. logbooks of trips travelled.
25. (a) Schedules 19 and 19A:
  - Any vehicles reflected on Schedule 19 should remain on the schedule until sold, withdrawn from trade or removed from Namibia and reflected on Schedule 19A. Additional vehicles are to be listed on a separate schedule reflecting the same details.
- (b) The recoupment portion of the proceeds on sale of a vehicle is the amount by which the selling price of the vehicle exceeds the tax value of such vehicle. The tax value is the purchase cost less the allowances claimed in prior years. Please note that the recoupment portion is limited to the total amount of allowances claimed in the prior years.
  - Calculations to be submitted.
26. To be declared in this Schedule as Gratuities in relevant years.
27. Lump sums received from Provident or Provident Preservation funds due to ill health, death or retirement:
  - Only 1/3 of a lump sum from such fund is not subject to taxation and to be reflected on Schedule 19.
  - The remaining 2/3 must be declared in Schedule 13.

**NB. PLEASE NOTE THAT IN RESPECT OF****(a) TAXPAYERS REGISTERED FOR VAT:**

VAT MUST BE EXCLUDED FROM PURCHASES AND EXPENDITURE CLAIMED IN ANY SCHEDULE.  
HOWEVER, VAT MUST BE INCLUDED REGARDING EXPENSES WHERE INPUT TAX CLAIMS ARE DENIED, e.g. ENTERTAINMENT, MEALS TO EMPLOYEES, ETC.

**(b) TAXPAYERS NOT REGISTERED FOR VAT:**

PURCHASES AND EXPENDITURE CLAIMED IN ANY SCHEDULE MAY INCLUDE VAT PAID IN SUCH AMOUNTS.

**REGIONAL OFFICES****WINDHOEK**

Receiver of Revenue,  
Moltke St.,  
Private Bag 13185,  
Windhoek  
Tel.: (061) 209 2644/5  
Fax: (061) 209 2001

**OSHAKATI**

Receiver of Revenue,  
Dr. Agostino Neto St., Private  
Bag 5548,  
Oshakati  
Tel.: (065) 229 728/9  
Fax: (065) 221 190

**KEETMANSHOOP**

Receiver of Revenue,  
Hampie Plichta Ave.,  
Private Bag 22151,  
Keetmanshoop  
Tel.: (063) 220 1000  
Fax: (063) 244 863/222 041

**WALVIS BAY**

Receiver of Revenue,  
Cnr. Sam Nujoma Ave. &  
14th Rd.,  
Private Bag 5027, Walvis Bay  
Tel.: (064) 208 6073/4/5  
Fax: (064) 208 6100

**OTJIWARONGO**

Receiver of Revenue,  
Cnr. Dr. Libertine Amathila  
Ave. & Frans Indongo St.  
P.O. Box 2127, Otjiwarongo  
Tel.: (067) 300 400  
Fax: (067) 300 401

**RUNDU**

Receiver of Revenue,  
Markus Siwarongo St.,  
Private Bag 2117, Rundu  
Tel.: (066) 265 030  
Fax: (066) 256 546

**KATIMA MULILO**

Receiver of Revenue,  
Ngoma Rd., Boma,  
Private Bag 1029,  
Ngweze  
Tel.: (066) 252735/53  
Fax: (066) 252777



**RETURN OF FINAL PAYMENT OF INCOME TAX**

In respect of the 2018 Year of Assessment

**ALWAYS MENTION THIS FILE IDENTIFICATION NUMBER IN YOUR CORRESPONDENCE AND AT INTERVIEWS**

**OFFICE OF REGISTRATION** →

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(ONLY COMPLETE BLOCKS IN INK WHERE PARTICULARS ARE MISSING OR HAVE CHANGED. USE CAPITAL LETTERS, AND WHERE APPLICABLE, MARK WITH AN 'X')

BUSINESS/PERSONAL PARTICULARS	
TAX PAYABLE ON OR BEFORE	<input type="text"/>
NAME	<input type="text"/>
ADDRESS	<input type="text"/>

**TAXABLE INCOME MUST BE BASED ON THE CALCULATED TAXABLE INCOME AS CONTAINED IN THE ACCOMPANYING RETURN OF INCOME; OR AN ESTIMATED TAXABLE INCOME IN THE EVENT AN EXTENSION FOR SUBMISSION OF THE RETURN HAS BEEN GRANTED BY YOUR RECEIVER OF REVENUE.**

CALCULATION OF INCOME TAX PAYABLE	
TAXABLE INCOME CALCULATED/ESTIMATED FOR THIS TAX YEAR	<input type="text"/>
TAX ON CALCULATED/ESTIMATED TAXABLE INCOME FOR THIS TAX YEAR AS PER SCHEDULE	<input type="text"/>
LESS TAX PREVIOUSLY PAID IN THIS TAX YEAR	<input type="text"/>
PROVISIONAL TAX	<input type="text"/>
EMPLOYEE'S TAX	<input type="text"/>
TOTAL TAXES PAID THIS TAX YEAR	<input type="text"/>
TAX PAYABLE	<input type="text"/>
PAYMENT	<input type="text"/>

**PLEASE USE THE FOLLOWING BANK DETAILS WHEN PAYING BY BANK TRANSFER OR DIRECT DEPOSIT.**

INLAND REVENUE BANKING DETAILS			
BANK	<input type="text" value="BANK OF NAMIBIA"/>	ACCOUNT NAME	<input type="text" value="RECEIVER OF REVENUE"/>
		BRANCH CODE	<input type="text" value="980-172"/>
ACCOUNT NO.	<input type="text" value="165 001"/>	TYPE OF ACCOUNT	<input type="text" value="CURRENT"/>
		REFERENCE NO.	<input type="text"/>

DO NOT DETACH

**THIS REFERENCE NUMBER SHOULD BE CLEARLY STATED ON THE BANK TRANSFER OR DIRECT DEPOSIT SLIP.**

RECEIPT FINAL PAYMENT INCOME TAX 2018		FILE IDENTIFICATION NUMBER	DATE REMITTANCE RECEIVED	TAX YEAR
NAME	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ADDRESS	<input type="text"/>	PAYMENT <input type="text"/>		

**THIS RECEIPT IS NOT VALID UNLESS CASH REGISTER FIGURES ARE PRINTED HEREON**

DO NOT DETACH

**THIS RECEIPT IS NOT VALID UNLESS CASH REGISTER FIGURES ARE PRINTED HEREON**

RECEIPT FINAL PAYMENT INCOME TAX 2018		FILE IDENTIFICATION NUMBER	DATE REMITTANCE RECEIVED	TAX YEAR
NAME	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ADDRESS	<input type="text"/>	PAYMENT <input type="text"/>		

**RECEIPTS MUST BE ISSUED ON FORM 6-0/0093 IN OFFICES WHERE CASH REGISTER MACHINES ARE NOT USED.  
THERE ARE SEVERE PENALTIES/INTEREST FOR FALSE DECLARATIONS, FAILURE TO PAY TAX WHEN DUE, OR SUBMITTING THE RETURN LATE.**