



**RETURN FOR PAYMENT OF TAX ON ROYALTIES**

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.)

BUSINESS/PERSONAL PARTICULARS	
REGISTERED/ TAXPAYER NAME	<input style="width: 95%; height: 20px;" type="text"/>
TRADE NAME	<input style="width: 95%; height: 20px;" type="text"/>
IDENTITY/REG. NO.	<input style="width: 95%; height: 20px;" type="text"/>
POSTAL ADDRESS	<input style="width: 95%; height: 40px;" type="text"/>

TAX ON ROYALTIES		YEAR	MONTH															
<p style="text-align: center; margin: 0;">I CERTIFY THAT THE PARTICULARS PROVIDED ARE CORRECT</p> <hr/> <p style="text-align: center; margin: 0;">NAME <span style="margin-left: 150px;">CAPACITY</span></p> <hr/> <p style="text-align: center; margin: 0;">SIGNATURE <span style="margin-left: 150px;">DATE</span></p>		<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>															
<p style="text-align: center; margin: 0;">CONTACT DETAILS</p> <hr/> <p style="text-align: center; margin: 0;">EMAIL ADDRESS <span style="margin-left: 50px;">CELLPHONE NO.</span> <span style="margin-left: 50px;">TELEPHONE NO.</span></p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">TAX</td> <td style="width: 70%;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="width: 5%; text-align: center;">•</td> <td style="width: 10%;"><input style="width: 95%; height: 20px;" type="text"/></td> </tr> <tr> <td style="text-align: center;">INTEREST</td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td style="text-align: center;">•</td> <td><input style="width: 95%; height: 20px;" type="text"/></td> </tr> <tr> <td style="text-align: center;">PENALTY</td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td style="text-align: center;">•</td> <td><input style="width: 95%; height: 20px;" type="text"/></td> </tr> <tr> <td style="text-align: center;">AMOUNT PAYABLE</td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td style="text-align: center;">•</td> <td><input style="width: 95%; height: 20px;" type="text"/></td> </tr> </table>	TAX	<input style="width: 95%; height: 20px;" type="text"/>	•	<input style="width: 95%; height: 20px;" type="text"/>	INTEREST	<input style="width: 95%; height: 20px;" type="text"/>	•	<input style="width: 95%; height: 20px;" type="text"/>	PENALTY	<input style="width: 95%; height: 20px;" type="text"/>	•	<input style="width: 95%; height: 20px;" type="text"/>	AMOUNT PAYABLE	<input style="width: 95%; height: 20px;" type="text"/>	•	<input style="width: 95%; height: 20px;" type="text"/>
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TAX ON ROYALTIES SHOULD BE PAID OVER TO THE RECEIVER OF REVENUE WITHIN 20 DAYS OF THE END OF THE MONTH DURING WHICH THE ROYALTY IS PAID OR RECEIVED.

DO NOT DETACH

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

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# RETURN FOR PAYMENT OF TAX ON ROYALTIES

# 6-0/0322

REGISTERED NAME	FILE IDENTIFICATION NUMBER	TAX PERIOD	YEAR	MONTH

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

<b>INLAND REVENUE BANKING DETAILS</b>				
BANK	BANK OF NAMIBIA	BRANCH CODE	980-172	
ACCOUNT NAME	RECEIVER OF REVENUE	TYPE OF ACCOUNT	CURRENT	
ACCOUNT NO.	165 001	REFERENCE NO.		

THIS REFERENCE NUMBER SHOULD BE CLEARLY STATED ON THE BANK TRANSFER OR DIRECT DEPOSIT SLIP. THE REFERENCE NUMBER SHOULD BE COMPOSED AS FOLLOWS: TOR FOLLOWED BY THE 10 DIGIT FIN NUMBER THEREAFTER THE YEAR (YYYY) AND FINALLY THE MONTH (TWO DIGIT).  
EXAMPLE : TOR-1234567890- 2016-03

### TAX ON ROYALTIES CALCULATION

DESCRIPTION OF ROYALTY PAID/RECEIVED	DATE PAID/RECEIVED	GROSS AMOUNT N\$	TREATY COUNTRY YES/NO NOTE D (i)	STANDARD RATE 10% NOTE D(ii)	TOTAL
1.					
2.					
3.					
4.					
<b>TOTAL TAX PAYABLE N\$</b>					

I DECLARE THAT THE ABOVE IS A TRUE AND CORRECT STATEMENT OF THE ROYALTY TAX PAYABLE.			
NAME	CAPACITY	SIGNATURE OF AUTHORISED PERSON/ AGENT OF RECIPIENT	DATE

#### NOTES

- (A) THIS RETURN MUST BE RENDERED AND PAID BY ANY PERSON WHO INCURS LIABILITY TO MAKE ROYALTY OR SIMILAR PAYMENTS TO FOREIGN RESIDENTS OR COMPANIES.
- (B) THIS RETURN MUST BE RENDERED AND PAID BY ANY PERSON WHO RECEIVES A ROYALTY OR SIMILAR PAYMENT ON BEHALF OF ANY FOREIGN RESIDENT OR COMPANY.
- (C) ANY PERSON/COMPANY WHO IS LIABLE FOR PAYMENT OF THIS TAX BUT FAILS TO PAY:
  - (i) IN TERMS OF SECTION 35 (4) OF THE ACT WILL BE LEVIED WITH A PENALTY OF 10% FOR LATE PAYMENT.
  - (ii) IN TERMS OF SECTION 35 (7) OF THE ACT WILL BE CHARGED INTEREST OF 20% FOR LATE PAYMENT.
- (D) (i) TREATY COUNTRIES ARE COUNTRIES WITH WHICH NAMIBIA HAS CONCLUDED DOUBLE TAXATION AGREEMENTS. CURRENTLY THESE COUNTRIES ARE BOTSWANA, FRANCE, GERMANY, INDIA, MALAYSIA, MAURITIUS, ROMANIA, RUSSIA FEDERATION, SOUTH AFRICA, SWEDEN AND THE UNITED KINGDOM.
- (ii) DIRECTIVES SHOULD BE REQUESTED FROM THE RECEIVER OF REVENUE IN THE EVENT OF UNCERTAINTY ON THE APPLICABILITY OF TAX ON ROYALTIES IN RESPECT OF A TREATY COUNTRY RESIDENT.

#### REGIONAL OFFICES

<b>WINDHOEK</b> Receiver of Revenue, Moltke St., Private Bag 13185, Windhoek Tel.: (061) 209 2644/5 Fax: (061) 209 2001	<b>OSHAKATI</b> Receiver of Revenue, Dr. Agostino Neto St., Private Bag 5548, Oshakati Tel.: (065) 229 728/9 Fax: (065) 221 190	<b>KEETMANSHOOP</b> Receiver of Revenue, Hampie Plichta Ave., Private Bag 22151, Keetmanshoop Tel.: (063) 220 1000 Fax: (063) 244 863/222 041	<b>WALVIS BAY</b> Receiver of Revenue, Cnr. Sam Nujoma Ave. & 14th Rd., Private Bag 5027, Walvis Bay Tel.: (064) 208 6073/4/5 Fax: (064) 208 6100	<b>OTJIWARONGO</b> Receiver of Revenue, Cnr. Dr. Libertine Amathila Ave. & Frans Indongo St. P.O. Box 2127, Otjiwarongo Tel.: (067) 300 400 Fax: (067) 300 401	<b>RUNDU</b> Receiver of Revenue, Markus Siwarongo St., Private Bag 2117, Rundu Tel.: (066) 265 030 Fax: (066) 256 546	<b>KATIMA MULILO</b> Receiver of Revenue, Ngoma Rd., Boma, Private Bag 1029, Ngweze Tel.: (066) 252735/53 Fax: (066) 252777
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