

## 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

### Katima Mulilo

T: +264 66 252 735/53  
Brendan Simbwaye Complex (Midas)  
Trans Caprivi Highway

### Keetmanshoop

T: +264(63) 220 1000  
Hampie Plitcha Street

### Large Taxpayers

T: +264 (61) 209 2795  
Moltke Street

### Oshakati

T: +264 (65) 229 700  
Dr Augustino Neto Street

### Otjiwarongo

T: +264 (67) 300 400  
Dr Libertina Amathila Ave and Dr Frans Indongo ST

### Rundu

T: +264 (66) 265 000  
Markus Siwarongo Street

### Walvisbay

T: +264 (64) 208 6000  
C/O Sam Nujoma Avenue & 14th Road

### Windhoek

T: 264 61 209 2409  
T: +264 (61) 209 2460  
T: +264 (61) 209 2741  
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

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



## EMPLOYER'S TAX OBLIGATIONS

Serving with passion...

# EMPLOYER'S TAX OBLIGATIONS

An employer is any person who pays an amount by way of remuneration to an employee.

Each person who becomes an employer is required to apply to the Domestic Tax Department for registration as an employer within 14 days of becoming an employer.

An employer is required to deduct tax from the salary of an employee in accordance with the tax rates and pay over such an amount to NamRA.

**No agreement should be made between an employee and employer not to deduct tax from the salary.**

An employer should issue an employee with a tax certificate (PAYE 5 certificate) indicating the total remuneration and the amount of employees' tax deducted. The certificate should be delivered:

- 1) Within 30 days after end of February, if the employer has not ceased to be an employer to such an employee;
- 2) Within 14 days if the employer has ceased to be an employer in relation to such an employee; and
- 3) Within 7 days if the employer has ceased to be an employer.

An employer is required to submit, within 30 days from 28 Feb, a return showing details of all employees, total remuneration paid and tax deducted.

Due Date for the payment of the deducted tax and submission of the employer's return is within 20 days after the end of the month during which the amount was deducted from the employee's remuneration.

## **Penalties and Interest**

A penalty of 10% and interest of 20% of the amount of 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.