

## 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 5116  
+264 66 253 596

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

Molte street 0612092237/2092275  
T: 264 61 209 2219  
T: +264 (61) 209 2218

## 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)



## TAXATION OF FARMING ACTIVITIES

*Serving with passion...*

# TAXATION OF FARMING ACTIVITIES

## WHAT YOU NEED KNOW ABOUT FARMING TAXATION

Income received from selling farm animals and game, leasing land for grazing and agricultural products is taxable. A farmer will also be taxed on the livestock or produce that has been donated or consumed.

*Each farmer is required to indicate the number of farm animals at the beginning (01 March) and at the end of the year (28 Feb) in the income tax return.*

A farmer is allowed to deduct all general expenses relating to farming operations, such as fodder and lick and rations for farm laborers.

Capital expenses that a farmer is allowed to deduct from income include:

- Dipping Tanks;
- Erection of a fence;
- Construction of dams and boreholes;
- Fire Breaks; and
- Construction of buildings for employees- limited to N\$50,000.

The total of the capital expenses that can be deducted may not create a loss.

A complete list can be found under Schedule 1 of the Income Tax Act, Act 24 of 1981

## TAX RECORDS

Each farmer is required to keep all the sales and purchases invoices, bank statements and any other bookkeeping records and submit them to Inland Revenue when requested to do so.

## TAX RETURN

Each farmer must submit a self-assessment return of income: Individual Business or Farmers (yellow tax return for farmers) on or before 30 September of each year.

