

## 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

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C/O Sam Nujoma Avenue & 14th Road

### Windhoek

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## NAMRA SATELLITE OFFICE TELEPHONE EXTENSION-OPEN LINES

Section	Tel Numbers
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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 INDIVIDUALS WHO EARN A SALARY

*Serving with passion...*

## TAXATION OF INDIVIDUALS WHO EARN A SALARY

A person who earns a salary of more than N\$50,000 per annum should register as a taxpayer and submit the proof of registration to the employer.

Tax is deducted from a salary at progressive tax rates with a minimum of 18% and a maximum of 37%.

### Allowable Deductions:

1. An amount contributed to an approved pension or provident fund as a condition of employment;
2. An amount contributed to a retirement annuity fund; and
3. The total premiums paid under a policy taken out for the education of a child.

The total of the amounts that may be deducted for all the above 3 deductions is limited to N\$40,000.

## INCOME TAX RATES

Where the taxable amount-	Tax Rate
Does not Exceed N\$ 50 000	No tax payable
Exceeds N\$ 50 000 but does not exceeds N\$ 100 000	18% of the amount by which the taxable amount exceeds N\$ 50 000
Exceeds N\$ 100 000 but does not exceeds N\$ 300 000	N\$ 9000 plus 25% of the amount by which the taxable amount exceeds N\$ 100 000
Exceeds N\$ 300 000 but does not exceeds 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 exceeds 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 exceeds 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

### Taxation of Fringe Benefits:

1. Housing allowance is taxable, however 1/3 is exempt if the employer has an approved housing scheme;
2. The use of a company car is taxable at 1.5% if all costs are paid by the employer and 1.4% if you as an employee pays the fuel cost.

### Upon Resignation:

1. Any contribution to a pension or provident fund will be fully taxed once withdrawn;
2. If the pension money is transferred into a preservation fund, it will only be taxed upon withdrawal at a tax rate applicable during the year of resignation.

Each person must submit a **self-assessment return of income: Individual Salaried** (brown or blue tax form) on or before 30 June of each year.

*Taxpayers who earn income from more than one source should know that the tax rate applicable is for the combined income.*