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Our Namibian Tax Rate and Reference Card is a quick and easy guide available at [www.pwc.com/na/en/publications/namibia-tax-rate-card.html](http://www.pwc.com/na/en/publications/namibia-tax-rate-card.html)

Visit [www.pwc.com/na/tax-first](http://www.pwc.com/na/tax-first) to read our Newsletters to stay updated with Namibian tax and business law.

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# Tax Services Namibia



## Our offices in Namibia

Our firm has a rich heritage in Namibia, having commenced with the provision of professional services in 1975. Over the years, we have developed a global perspective and a proven track record in meeting the highest client expectations and standards of excellence.

### Corporate Tax

Tax, legal and regulatory developments increasingly impact on business operations. Identifying and adapting to these changes is critical to growth and success. PwC's corporate and international tax group has extensive experience in domestic and international tax planning and can help you structure your business to achieve tax efficiency.

Our tax team can assist you with:

#### Consulting

- Technical opinions on taxes in Namibia
- Tax considerations for setting up business in Namibia
- Optimal tax planning
- Business restructuring
- Reducing tax compliance risks
- Tax Accounting Services - Income and deferred tax calculations

#### Compliance

- Calculation and submission of provisional tax returns
- Completion & submission of returns of income
- Record keeping and comparison of assessments by Receiver of Revenue
- Notification of discrepancies on assessments of income tax returns
- Application for extension for the submission of income tax returns

#### Tax Function Effectiveness Reviews

- Tax strategy
- Tax policies
- Tax Risk assessment
- Internal controls in the tax cycle
- Tax Process documentation and operation manuals

### Value Added Tax

The Indirect Tax team operates on a national basis and has unmatched experience in providing tax solutions to clients in key industries such as financial services, retail, telecommunication, education, mining and local authorities.

Our Indirect tax team can assist you with:

#### Consulting

- Technical opinions on taxes in Namibia
- Assistance with audit of tax risks
- Value-added tax refund audits
- Rulings and opinions
- Calculation of apportionment ratio

#### Compliance

- Application for the extension of payment of Value-Added Tax due
- Application for waiving of penalties
- Value-Added Tax Balance investigation
- Value-Added Tax registration and de-registration

#### Value Added Tax reviews

- Health checks
- High level review
- 3 year input recovery review

### Employee Taxes

We can assist you with:

#### Total package / tax efficient structuring

We will assist individuals with the tax efficient structuring of their remuneration packages within the allowed legislation framework.

#### Tax equalisation for expatriates:

In the event where expatriates will be employed, we will assist with tax equalisation calculations and other benefits related to their temporary positioning in Namibia.

#### Individual income tax compliance:

We will assist individuals annually to compute, complete and submit their income tax returns and act as correspondents to have the accurate assessment thereof done as quickly as possible.

More Employee Tax services include:

- Assistance with employee tax compliance
- Receiver of Revenue liaison related matters
- Tax consulting and opinions on employee's tax matters
- Payroll and PAYE reviews and health checks
- Employee health checks
- Total cost to company structuring

### Customs and Excise

Customs and Duties focus on the needs of companies involved in the cross-border transfer of goods. This area addresses tariff, non-tariff, legal, procedural and compliance issues, as well as

related global, regional and national strategic market access, manufacturing, sourcing and supply advice.

PwC services include:

- Customs & Excise compliance advice and services, including pre-clearing Customs services, obtaining of import permits/certificates
- Management of Customs guarantees, acquittal of temporary imports and Customs bonded stores advice
- Assistance with Customs & Excise audits and reviews
- SARS/other VAT refund assistance
- Cross-Border Valuation of Goods
- Provision of monthly Asycuda import reports
- Specialist clearing procedures
- Environmental taxes

### Transfer Pricing

Transfer pricing refers to the analysis, documentation and adjustment of cross border charges made between related parties for goods, services or use of property (including intangible property).

PwC Services include:

- Transfer Pricing compliance reviews
- Health checks
- Compliance and document management
- Global core documents
- Addendums to global core documents
- Stand-alone Transfer Pricing policy documentation

### Training

Taxation in Namibia remains a minefield. Maintaining a good working knowledge in this environment is not easy, but PwC's Business School offers a helping hand. As part of our annual tax symposium, we provide half and full day detailed tax training sessions on all Namibian taxes. Our ad hoc Tax Bitesize sessions focus on more complex areas and are designed with the busy executive in mind.

Our Business School also offers the following training:

- Public practical workshops
- Industry specific workshops
- In-house practical Tax training

*“We will not only provide you with the highest professional standards; we will also provide you professional advice that takes your wider business issues into account. We will provide you with a fresh perspective and an independent view”*