



## Special Edition

### Taxpayer notifications

This newsletter and previous issues are available on:

<http://www.pwc.com/na/en/publications/tax-first.jhtml>

### Warning: Import VAT account suspension

***Our special edition newsletter in April 2013 covered the public notice of Inland Revenue in respect of the 30 June 2013 deadline for taxpayers to submit outstanding returns and pay all taxes that are in arrears. This newsletter is available on our website at [www.pwc.com/na](http://www.pwc.com/na)***

In the press release the Permanent Secretary of the Ministry of Finance confirmed that Inland Revenue will take drastic measures to address non-compliance on tax accounts from 30 June onwards. This will include suspending import VAT accounts (possibly also where taxes other than import VAT is not in good standing). Taxpayers with suspended import VAT accounts will not be able to import goods via Namibian border posts.

We urge all taxpayers to ensure they are in good standing on all tax accounts with Inland Revenue (VAT, Income Tax, Withholding Tax on Services and PAYE) to avoid business losses due to the suspension of the Import VAT accounts.

### PAYE 10 Books available

***Inland Revenue released the updated (purple) PAYE 10 tax tables booklets yesterday.***

These books are available from Customer Care desks at Inland Revenue offices. We attach a copy of the revised (purple) PAYE 10 book (adjusted for the new individual tax rates) effective from 1 March 2013.

### PAYE returns on new individual tax rates

***The new individual tax rates should be applied to June 2013 payrolls. The backdated implementation of the reduced rates cause some employees to be in a PAYE credit (refund) on their payslips. Where such credits are recorded, the payroll reports used to compile the PAYE return due by July 22, may show a credit on PAYE.***

The Inland Revenue system does not cater for PAYE refunds, as a practical solution, we advise taxpayers with such a credit to submit a NIL return on 22 July and deduct this credit amount against PAYE payable with the 20 August return.

### Business Individual taxpayers due dates changed

***It came to our attention that some taxpayers previously registered as Business Individuals (yellow tax return due on 30 September) were changed to Salaried Individuals (blue tax return due by 30 June) on Inland Revenue's system. This means that payments by these taxpayers in September 2013 will be recorded as late payments, subject to penalties and interest.***

The reason for this change is not clear and we advise business individual taxpayers to confirm their tax return filing dates and request a change in classification where appropriate.



## Contact our PwC Namibia Tax Team

For more information or should you have any queries, please contact one of our Tax Partners or managers:

### Windhoek:

**Stéfan Hugo**

*PwC Namibia Tax Leader  
Partner*

Corporate Tax Services  
stefan.hugo@na.pwc.com  
Tel: +264 61 284 1102

**Johan Nel**

*Senior Manager*

Corporate Tax Services  
johan.nel@na.pwc.com  
Tel: +264 61 284 1122

**Jaatje Pretorius**

*Manager*

Corporate Tax Services  
jaatje.pretorius@na.pwc.com  
Tel: +264 61 284 1104

**Mari-Nelia Nieuwoudt**

*Manager*

Corporate Tax Services  
mari-nelia.nieuwoudt@na.pwc.com  
Tel: +264 61 284 1070

**Jacolene Briers**

*Manager*

Corporate Tax Services  
jacolene.briers@na.pwc.com  
Tel: +264 61 284 1101

**Chantell Husselmann**

*Partner*

Indirect Tax Services  
chantell.husselmann@na.pwc.com  
Tel: +264 61 284 1327

**Denis Hyman**

*Senior Manager*

Indirect Tax Services  
denis.hyman@na.pwc.com  
Tel: +264 61 284 1045

**Nelson Lucas**

*Senior Manager*

Indirect Tax Services  
nelson.lucas@na.pwc.com  
Tel: +264 61 284 1203

**Agartha Beukes**

*Manager*

Indirect Tax Services  
agartha.beukes@na.pwc.com  
Tel: +264 61 284 1006

**Dolly Mouton**

*Manager*

Indirect Tax Services  
Dolly.mouton@na.pwc.com  
Tel: +264 61 284 1031

**Samantha Maasdorp**

*Manager*

Indirect Tax Services  
samantha.maasdorp@na.pwc.com  
Tel: +264 61 284 1062

### Walvis Bay:

**Stephen Viljoen**

*Partner*

Stephan.viljoen@na.pwc.com  
Tel: +264 64 217 706

**Riana Esterhuyse**

*Manager*

Corporate Tax Services  
riana.esterhuyse@na.pwc.com  
Tel: +264 64 217 736

**Ansie Rossouw**

*Partner*

anise.rossouw@na.pwc.com  
Tel: +264 64 217 702

**Nellie du Toit**

*Manager*

Indirect Tax Services  
nellie.du.toit@na.pwc.com  
Tel: +264 64 217 734

